

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

CALHAN FIRE PROTECTION DISTRICT
725 FORTH STREET
CALHAN, CO 80808

For the Year Ended
12/31/2020
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

ALEXANDRIA RIGGS
719-347-3057
cfpdbod@calhanfire.org

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
RELATIONSHIP TO ENTITY

JOHN M KOPENHAFFER
CPA
WILLIAMS AND KOPENHAFFER, P.C.
5510 NORTH UNION BLVD, COLORADO SPRINGS, CO 80918
719-635-0440
3/10/2021
NONE

PREPARER (SIGNATURE REQUIRED)

SEE ACCOUNTANTS' COMPILATION REPORT

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
☐	☒

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds				Proprietary/Fiduciary Funds				Please use this space to provide explanation of any items on this page
Line #	Description	GENERAL	Fund*	Description	PENSION	Fund*		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$ 623,604	\$ -	Cash & Cash Equivalents	\$ -	\$ -		
1-2	Investments	\$ -	\$ -	Investments	\$ 226,713	\$ -		
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -		
1-4	Due from Other Entities or Funds	\$ 2,014	\$ -	Due from Other Entities or Funds	\$ -	\$ -		
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -		
1-5			\$ -		Total Current Assets	\$ 226,713		
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -		
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -		
1-8		\$ -	\$ -		\$ -	\$ -		
1-9		\$ -	\$ -		\$ -	\$ -		
1-10		\$ -	\$ -		\$ -	\$ -		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 625,618	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 226,713	\$ -		
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -		
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 625,618	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 226,713	\$ -		
Liabilities				Liabilities				
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -		
1-15	Accrued Payroll and Related Liabilities	\$ 3,354	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -		
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -		
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -		
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -		
1-19	TOTAL CURRENT LIABILITIES	\$ 3,354	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -		
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -		
1-21		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -		
1-22		\$ -	\$ -		\$ -	\$ -		
1-23		\$ -	\$ -		\$ -	\$ -		
1-24		\$ -	\$ -		\$ -	\$ -		
1-25		\$ -	\$ -		\$ -	\$ -		
1-26		\$ -	\$ -		\$ -	\$ -		
1-27		\$ -	\$ -		\$ -	\$ -		
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 3,354	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -		
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -		
Fund Balance				Net Position				
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -		
1-31	Nonspendable Inventory	\$ -	\$ -					
1-32	Restricted [specify...]TABOR RESERVE	\$ 7,798	\$ -	Emergency Reserves	\$ -	\$ -		
1-33	Committed [specify...]BUILDINGS	\$ 428,741	\$ -	Other Designations/Reserves	\$ 226,713	\$ -		
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -		
1-35	Unassigned:	\$ 185,725	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -		
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 622,264	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 226,713	\$ -		
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 625,618	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 226,713	\$ -		

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	GENERAL	Fund*	Description	PENSION		Fund*
Tax Revenue							
2-1	Property [include mills levied in Question 10-6]	\$ 252,604	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 29,635	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 282,239	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ 8,700	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 625	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 2,152	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 3,500	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 4,989	\$ -	Interest/Investment Income	\$ 23,864	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]: OTHER	\$ 4,170	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 297,675	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 32,564	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	GRAND TOTALS
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 297,675	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 32,564	\$ -	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - **STOP**. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	GENERAL	Fund*	Description	PENSION		Fund*
Expenditures				Expenses			
3-1	General Government	\$ 94,074	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 184,193	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 2,340	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 6,000	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 284,267	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 2,340	\$ -	GRAND TOTAL \$ 286,607
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 13,408	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 30,224	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 608,856	\$ -	Net Position, January 1 from December 31 prior year report	\$ 196,489	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 622,264	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 226,713	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES

NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?

☐
☒

4-2 Is the debt repayment schedule attached? If no, MUST explain:

☐
☐

4-3 Is the entity current in its debt service payments? If no, MUST explain:

☒
☐

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES

NO

4-5 Does the entity have any authorized, but unissued, debt?

☐
☒

If yes:

How much?

\$ -

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?

☐
☒

If yes:

How much?

\$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

☐
☒

If yes:

What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?

☐
☒

If yes:

What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?

☐
☒

What are the annual lease payments?

\$ -

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT

TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts

\$ 625,618

5-2 Certificates of deposit

\$ -

TOTAL CASH DEPOSITS

\$ 625,618

Investments (if investment is a mutual fund, please list underlying investments):

FPPA OF COLORADO

\$ 226,713

5-3

\$ -

\$ -

\$ -

TOTAL INVESTMENTS

\$ 226,713

TOTAL CASH AND INVESTMENTS

\$ 852,331

Please answer the following question by marking in the appropriate box

YES

NO

N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

☒
☐
☐

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:

☒
☐
☐

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?	☒	☐	
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:	☒	☐	

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 32,000	\$ -	\$ -	\$ 32,000
Buildings	\$ 145,535	\$ -	\$ -	\$ 145,535
Machinery and equipment	\$ 1,210,642	\$ -	\$ -	\$ 1,210,642
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,388,177	\$ -	\$ -	\$ 1,388,177

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:									
7-1	Does the entity have an "old hire" firemen's pension plan?	☐	☒										
7-2	Does the entity have a volunteer firemen's pension plan?	☒	☐										
If yes:	Who administers the plan?												
Indicate the contributions from: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; padding: 5px;">Tax (property, SO, sales, etc.):</td> <td style="border: 1px solid black; text-align: right; padding: 5px;">\$ 6,000</td> </tr> <tr> <td style="padding: 5px;">State contribution amount:</td> <td style="border: 1px solid black; text-align: right; padding: 5px;">\$ 2,700</td> </tr> <tr> <td style="padding: 5px;">Other (gifts, donations, etc.):</td> <td style="border: 1px solid black; text-align: right; padding: 5px;">\$ -</td> </tr> <tr style="background-color: #d3d3d3;"> <td style="text-align: right; padding: 5px;">TOTAL</td> <td style="border: 1px solid black; text-align: right; padding: 5px;">\$ 8,700</td> </tr> </table> What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; text-align: right; padding: 5px;">150/10 YRS</td> </tr> </table>					Tax (property, SO, sales, etc.):	\$ 6,000	State contribution amount:	\$ 2,700	Other (gifts, donations, etc.):	\$ -	TOTAL	\$ 8,700	150/10 YRS
Tax (property, SO, sales, etc.):	\$ 6,000												
State contribution amount:	\$ 2,700												
Other (gifts, donations, etc.):	\$ -												
TOTAL	\$ 8,700												
150/10 YRS													

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	N/A	
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	☒	☐	☐	Please use this space to provide any explanations or comments:		
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐			
If yes: Please indicate the amount budgeted for each fund for the year reported							
		Fund Name	Budgeted Expenditures/Expenses				
		GENERAL	\$	905,219			
			\$	-			
			\$	-			
			\$	-			

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box				YES	NO	
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	☒	☐	Please use this space to provide any explanations or comments:		
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the						

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	
10-1	Is this application for a newly formed governmental entity?	☐	☒	Please use this space to provide any explanations or comments:		
If yes: Date of formation:						
10-2	Has the entity changed its name in the past or current year?	☐	☒			
If Yes: NEW name						
PRIOR name						
10-3	Is the entity a metropolitan district?	☐	☒			
10-4	Please indicate what services the entity provides:					
10-5	Does the entity have an agreement with another government to provide services?	☒	☐			
If yes: List the name of the other governmental entity and the services provided:						
MUTUAL AID AGREEMENTS WITH ADJOINING DISTRICTS ON A NON-REIMBURSEMENT BASIS						
10-6	Does the entity have a certified mill levy?	☒	☐			
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):						
		Bond Redemption mills	0.000			
		General/Other mills	6.325			
		Total mills	6.325			

Please use this space to provide any additional explanations or comments not previously included:

RESOLUTION FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020 FOR THE CALHAN FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Calhan Fire Protection District Board of Directors wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Calhan Fire Protection District exceeded \$750,000 for fiscal year 2019; and

WHEREAS, an application for exemption from audit for Calhan Fire Protection District has been prepared by Williams and Kopenhafer, P.C., an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of Calhan Fire Protection District that the application for exemption from audit for Calhan Fire Protection District for the fiscal year ended December 31, 2020, has been reviewed and is hereby approved by a majority of the Board of Directors of Calhan Fire Protection District; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the Calhan Fire Protection District for the fiscal year ended December 31, 2020.

ADOPTED THIS 11 day of MARCH, A.D. 2021.

ATTEST:

Board Member

Term Expires

Signature

Albert Koulam

2023

Albert Koulam

Edwin F. Doven

2023

Edwin E. Doven

Rodney L. Riggs

2022

Rodney L. Riggs

Ken Harris

2022

Ken Harris

Randy L. Preper

2022

Randy L. Preper

WILLIAMS AND KOPENHAFFER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

James R. Williams
John M. Kopenhafer

(719) 635-0440
Fax 635-5384

To the Board of Directors
Calhan Fire Protection District
Calhan, CO

Management is responsible for the accompanying financial statements of Calhan Fire Protection District, which comprise the balance sheet-cash basis as of December 31, 2020, and the related operating statement-cash basis for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.



Williams and Kopenhafer, P.C.
Colorado Springs, CO
March 11, 2021