

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

HUERFANO COUNTY FIRE PROTECTION DISTRICT
P.O. BOX 1204
WALSENBURG, CO 81089

CONTACT PERSON
PHONE
EMAIL
FAX

MOLLIE FULLER
719-250-3018
MOLLIESUE1@GMAIL.COM

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

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

TIM DIXON
PARTNER
Dixon, Waller & Co., Inc.
164 E Main St. Trinidad, Colorado 81082
719-846-9241
2/10/21

Dixon, Waller & Co., Inc. is independent as defined in professional standards

PREPARER (SIGNATURE REQUIRED)

Tim Dixon C.P.A. Dixon, Waller & Co., Inc.

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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$		Assets			
1-2	Investments	\$	376,082	Cash & Cash Equivalents	\$	-	
1-3	Receivables	\$	-	Investments	\$	-	
1-4	Due from Other Entities or Funds	\$	-	Receivables	\$	-	
	All Other Assets [specify...]	\$	-	Due from Other Entities or Funds	\$	-	
1-5	PROPERTY TAX RECEIVABLE			Other Current Assets	\$	-	
1-6		\$	424,534		\$	-	
1-7		\$	-	Total Current Assets	\$	-	
1-8		\$	-	Capital Assets, net (from Part 6-4)	\$	-	
1-9		\$	-	Other Long Term Assets [specify...]	\$	-	
1-10		\$	-		\$	-	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	800,616	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	800,616	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	
Liabilities							
1-14	Accounts Payable	\$	1,195	Liabilities			
1-15	Accrued Payroll and Related Liabilities	\$	1,826	Accounts Payable	\$	-	
1-16	Accrued Interest Payable	\$	-	Accrued Payroll and Related Liabilities	\$	-	
1-17	Due to Other Entities or Funds	\$	-	Accrued Interest Payable	\$	-	
1-18	All Other Current Liabilities	\$	-	Due to Other Entities or Funds	\$	-	
1-19	TOTAL CURRENT LIABILITIES	\$	3,021	All Other Current Liabilities	\$	-	
1-20	All Other Liabilities [specify...]	\$	-	TOTAL CURRENT LIABILITIES	\$	-	
1-21	DEFERRED INFLOWS - PROPERTY TAX	\$	424,534	Proprietary Debt Outstanding (from Part 4-4)	\$	-	
1-22		\$	-	Other Liabilities [specify...]:	\$	-	
1-23		\$	-		\$	-	
1-24		\$	-		\$	-	
1-25		\$	-		\$	-	
1-26		\$	-		\$	-	
1-27		\$	-		\$	-	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	427,555	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	-	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	
Fund Balance							
1-30	Nonspendable Prepaid	\$	-	Net Position			
1-31	Nonspendable Inventory	\$	-	Net Investment in Capital Assets	\$	-	
1-32	Restricted [specify...] TABOR RESERVE	\$	14,000		\$	-	
1-33	Committed [specify...]	\$	-	Emergency Reserves	\$	-	
1-34	Assigned [specify...]	\$	-	Other Designations/Reserves	\$	-	
1-35	Unassigned:	\$	359,061	Restricted	\$	-	
1-36		\$	-	Undesignated/Unreserved/Unrestricted	\$	-	
	Add lines 1-30 through 1-35 This total should be the same as line 3-33			Add lines 1-30 through 1-35 This total should be the same as line 3-33			
	TOTAL FUND BALANCE	\$	373,061	TOTAL NET POSITION	\$	-	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13			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	\$	800,616	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	-	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line#	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
		Fund*	Fund*		Fund*	Fund*		
Tax Revenue								
2-1	Property [include mills levied in Question 10-6]	\$	397,247	\$	-	\$	-	
2-2	Specific Ownership	\$	45,463	\$	-	\$	-	
2-3	Sales and Use Tax	\$	-	\$	-	\$	-	
2-4	Other Tax Revenue [specify...]:	\$	3,704	\$	-	\$	-	
2-5		\$	-	\$	-	\$	-	
2-6		\$	-	\$	-	\$	-	
2-7		\$	-	\$	-	\$	-	
2-8	Add lines 2-1 through 2-7	\$	446,414	\$	-	\$	-	
	TOTAL TAX REVENUE	\$	446,414	\$	-	\$	-	
2-9	Licenses and Permits	\$	-	\$	-	\$	-	
2-10	Highway Users Tax Funds (HUTF)	\$	-	\$	-	\$	-	
2-11	Conservation Trust Funds (Lottery)	\$	-	\$	-	\$	-	
2-12	Community Development Block Grant	\$	-	\$	-	\$	-	
2-13	Fire & Police Pension	\$	-	\$	-	\$	-	
2-14	Grants	\$	-	\$	-	\$	-	
2-15	Donations	\$	3,025	\$	-	\$	-	
2-16	Charges for Sales and Services	\$	-	\$	-	\$	-	
2-17	Rental Income	\$	6,000	\$	-	\$	-	
2-18	Fines and Forfeits	\$	-	\$	-	\$	-	
2-19	Interest/Investment Income	\$	248	\$	-	\$	-	
2-20	Tap Fees	\$	-	\$	-	\$	-	
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	\$	-	
2-22	All Other [specify...]: MISCELLANEOUS	\$	9,247	\$	-	\$	-	
2-23		\$	-	\$	-	\$	-	
2-24	Add lines 2-8 through 2-23	\$	464,934	\$	-	\$	-	
	TOTAL REVENUES	\$	464,934	\$	-	\$	-	
Other Financing Sources								
2-25	Debt Proceeds	\$	213,983	\$	-	\$	-	
2-26	Developer Advances	\$	-	\$	-	\$	-	
2-27	Other [specify...]:	\$	-	\$	-	\$	-	
2-28	Add lines 2-25 through 2-27	\$	213,983	\$	-	\$	-	
	TOTAL OTHER FINANCING SOURCES	\$	213,983	\$	-	\$	-	
2-29	Add lines 2-24 and 2-28	\$	678,917	\$	-	\$	-	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	678,917	\$	-	\$	-	
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							GRAND TOTALS	
							\$ 678,917	

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ 226,077	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	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	\$ 234,588	\$ -	Capital Outlay	\$ -	\$ -	
Debt Service				Debt Service			
3-15	Principal	\$ 89,514	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ 12,786	\$ -	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	\$ 562,965	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
TOTAL EXPENDITURES				TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 562,965
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)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
TOTAL TRANSFERS AND OTHER EXPENDITURES		\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, plus line 3-29	\$ 115,952	\$ -	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 257,109	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32			Line 3-30 plus line 3-31			
	This total should be the same as line 1-36.	\$ 373,061	\$ -	This total should be the same as line 1-36.	\$ -	\$ -	

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 |
|--|-------------------------------------|--------------------------|
| 4-1 Does the entity have outstanding debt? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4-2 Is the debt repayment schedule attached? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

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

General obligation bonds
 Revenue bonds
 Notes/Loans
 Leases
 Developer Advances
 Other (specify):

Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 266,273	\$ 213,983	\$ 89,514	\$ 390,742
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 266,273	\$ 213,983	\$ 390,742

*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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: How much? | \$ - | |
| If yes: Date the debt was authorized: | - | |
| 4-6 Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: How much? | \$ - | |
| 4-7 Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: What is the amount outstanding? | \$ - | |
| 4-8 Does the entity have any lease agreements? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: What is being leased? | PUMPER TRUCK, LADDER TRUCK, BRUSH TRUCK | |
| What is the original date of the lease? | 5/5/18, 10/2/18, 9/16/20 | |
| Number of years of lease? | 7, 5, 8 | |
| Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input type="checkbox"/> |
| What are the annual lease payments? | \$ 102,299 | |

PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 376,082	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 376,082
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 376,082

Please use this space to provide any explanations or comments:

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.? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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	\$ 50,001	\$ -	\$ -	\$ 50,001
Buildings	\$ 97,000	\$ -	\$ -	\$ 97,000
Machinery and equipment	\$ 1,405,765	\$ 250,088	\$ -	\$ 1,655,853
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 15,500	\$ 20,605	\$ 36,105	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,144,694)	\$ (81,579)	\$ -	\$ (1,226,273)
TOTAL	\$ 423,572	\$ 189,114	\$ 36,105	\$ 576,581

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:

Tax (property, SD, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	Please use this space to provide any explanations or comments:
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
GENERAL FUND	\$ 954,834
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	Please use this space to provide any explanations or comments:
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	<input type="checkbox"/>	<input type="checkbox"/>	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	Please use this space to provide any explanations or comments:
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3 Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4 Please indicate what services the entity provides: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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):	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Bond Redemption mills	0.000
General/Other mills	5.000
Total mills	5.000

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 376,082	Unrestricted Fund Balan	\$ 359,081	Total Tax Revenue	\$ 448,414	
Current Liabilities	\$ 3,021	Total Fund Balance	\$ 373,061	Revenue Paying Debt Service	\$ 464,934	
Deferred Inflow	\$ -	PY Fund Balance	\$ 257,109	Total Revenue	\$ 678,917	
		Total Revenue	\$ 879,917	Total Debt Service Principal	\$ 89,514	
		Total Expenditures	\$ 562,965	Total Debt Service Interest	\$ 12,788	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 376,082	Proprietary	\$ -	Net Position	\$ -	
Transfers In	\$ -	- Current Assets	\$ -	- PY Net Position	\$ -	
Transfers Out	\$ -	Deferred Outflow	\$ -	- Government-Wide	\$ -	
Property Tax	\$ 397,247	Current Liabilities	\$ 89,514	- Total Outstanding Debt	\$ 390,742	
Debt Service Principal	\$ 89,514	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 562,965	Cash & Investments	\$ -	- Year Authorized	\$ 170/1900	
Total Developer Advances	\$ -	Principal Expense	\$ -			
Total Developer Repayments	\$ -					

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES

NO

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

#	Full Name	Signature	Date
1	KARL SPORLEDER	<i>Karl Sporleder</i>	3-9-21
2	PETE GOMEZ	<i>Pete Gomez</i>	3-9-21
3	SHERRI ANSELMO	<i>Sherrí Anselmo</i>	3-9-21
4	FRANK MARTIN	<i>Frank Martin</i>	3-9-21
5	MONTE MORGAN	<i>Monty Morgan</i>	3-9-21
6			
7			

Schedule of Long Term Debt

LEASE PURCHASE PUMPER TRUCK

The District entered into a capital lease with Government Capital Corporation on May 5, 2018 for the purchase of a pumper truck. The terms of the lease call for annual payments of \$28,837 beginning May 25, 2019 with an interest rate of 4.65%. Below is a schedule of the remaining lease purchase payments.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	22,975	5,862	28,837
2022	24,043	4,794	28,837
2023	25,161	3,676	28,837
2024	26,332	2,505	28,837
2025	27,556	1,281	28,837
	<u>126,067</u>	<u>18,118</u>	<u>144,185</u>

LEASE PURCHASE LADDER TRUCK

The District entered into a capital lease with Government Capital Corporation on October 2, 2018 for the purchase of a ladder truck. The terms of the lease call for annual payments of \$43,399 beginning December 30, 2018 with an interest rate of 4.97%. Below is a schedule of the remaining lease purchase payments.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	39,386	4,013	43,399
2022	41,180	2,219	43,399
	<u>80,566</u>	<u>6,232</u>	<u>86,798</u>

LEASE PURCHASE BRUSH TRUCK

The District entered into a capital lease with Government Capital Corporation for the purchase of a brush truck. The terms of the lease call for annual payments of \$29,874 beginning September 16, 2020 with an interest rate of 3.29%. Below is a schedule of the remaining lease purchase payments.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	23,817	6,057	29,874
2022	24,601	5,273	29,874
2023	25,410	4,464	29,874
2024	26,246	3,628	29,874
2025	27,110	2,765	29,875
2026	28,002	1,873	29,875
2027	28,923	952	29,875
	<u>184,109</u>	<u>25,012</u>	<u>209,121</u>

Huerfano County Fire Protection District

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020

(Pursuant to §29-1-604, C.R.S.)

WHEREAS, the Huerfano County Fire Protection District (HCFPD) wishes to claim exemption from the audit requirements of §29-1-603, C.R.S.; and

WHEREAS, §29-1-604 (2)(b), C.R.S. states that any local government where either revenue or expenditures are \$100,000.00 but not more than \$750,000.00 may, with the approval of the State Auditor, be exempt from the provisions of §29-1-603, C.R.S.; and

WHEREAS, revenue and expenditures exceeded \$100,000.00 but was not more than \$750,000.00 for the HCFPD for Fiscal Year 2020,; and

WHEREAS an application for exemption from audit for the HCFPD has been prepared by Dixon, Waller & Co., Inc., 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 the HCFPD that the application for exemption from audit for the HCFPD for the Fiscal Year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the HCFPD; 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 HCFPD for the fiscal year ended December 31, 2020.

INTRODUCED, PASSED AND ADOPTED THIS 10th day of March, 2020.

Members of the HCFPD Board of Directors

Karl Sporleder, Chairman



Pete Gomez, Vice-Chairman



Sherri Anselmo, Sec-Treasurer



Frank Martin, Director



Monty Morgan, Director

