

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Northern Saguache County Fire Protection District  
P.O. Box 556  
Saguache, CO 81149

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Linda Stagner  
719-256-4385

## 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

See Independent Accountants' Compliance Report

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**PREPARER** (SIGNATURE REQUIRED)

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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.

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund	Fund*	Description	Pension Fund		Fund*
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 501,634	\$ -	Cash & Cash Equivalents	\$ 192,251	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 228,474	\$ -	Receivables	\$ 15,272	\$ -	
1-4	Due from Other Entities or Funds	\$ 2,312	\$ -	Due from Other Entities or Funds	\$ 154	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -	Total Current Assets	\$ 207,677	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 732,420	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 207,677	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 732,420	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 207,677	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 5,831	\$ -	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	\$ 5,831	\$ -	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	\$ 5,831	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 228,474	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 15,272	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...] TABOR	\$ 11,477	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 192,405	\$ -	
1-35	Unassigned:	\$ 486,638	\$ -	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	\$ 498,115	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 192,405	\$ -	
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	\$ 732,420	\$ -	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	\$ 207,677	\$ -	

## 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
		General Fund	Fund*		Pension Fund	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 223,394	\$ -	Property [include mills levied in Question 10-6]	\$ 14,878	\$ -	
2-2	Specific Ownership	\$ 43,477	\$ -	Specific Ownership	\$ 2,906	\$ -	
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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 266,871	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 17,784	\$ -	
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	\$ -	\$ -	
2-14	Grants	\$ 93,309	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 1,720	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 299	\$ -	Interest/Investment Income	\$ 206	\$ -	
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...]:Miscellaneous	\$ 300	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23	Volunteer Income	\$ 21,769	\$ -	State Contributions	\$ 13,584	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 384,268	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 31,574	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 384,268	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 31,574	\$ -	<b>\$ 415,842</b>

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**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Pension Fund	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 62,469	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 99,434	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	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	\$ 210,900	\$ -	Capital Outlay	\$ -	\$ -	
	<b>Debt Service</b>			<b>Debt Service</b>			
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...]: Pension Payments	\$ 17,394	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	\$ 372,803	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ 17,394	\$ -	
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 390,197
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	<b>(Add lines 3-23 through 3-28)</b>			<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>			
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 11,465	\$ -	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	\$ 14,180	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 486,650	\$ -	Net Position, January 1 from December 31 prior year report	\$ 178,225	\$ -	
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.	\$ 498,115	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 192,405	\$ -	

**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:

<p>4-1 Does the entity have outstanding debt? <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: Not applicable <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: Not applicable <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 30%;"></th> <th style="width: 15%;">Outstanding at beginning of year*</th> <th style="width: 15%;">Issued during year</th> <th style="width: 15%;">Retired during year</th> <th style="width: 15%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Leases</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Developer Advances</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other (specify):</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr style="font-weight: bold;"> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>		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	\$ -	\$ -	\$ -	\$ -	<p style="font-size: small;">*must agree to prior year ending balance</p>
	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	\$ -	\$ -	\$ -	\$ -																																					

Please answer the following questions by marking the appropriate boxes.	YES	NO
<p>4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p style="margin-left: 20px;">Date the debt was authorized: <input style="width: 100px;" type="text"/></p> <p>4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p style="margin-left: 20px;">Date the debt was authorized: <input style="width: 100px;" type="text"/></p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p style="margin-left: 20px;">Date the debt was authorized: <input style="width: 100px;" type="text"/></p> <p>4-8 Does the entity have any lease agreements? If yes: What is being leased? <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p style="margin-left: 20px;">What is the original date of the lease? <input style="width: 100%; height: 15px;" type="text"/></p> <p style="margin-left: 20px;">Number of years of lease? <input style="width: 100%; height: 15px;" type="text"/></p> <p style="margin-left: 20px;">Is the lease subject to annual appropriation? <span style="float: right;"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</span></p> <p style="margin-left: 20px;">What are the annual lease payments? <input style="width: 100px;" type="text"/></p>		

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL																		
<p>5-1 YEAR-END Total of ALL Checking and Savings accounts <span style="float: right;"><input type="checkbox"/> YES      <input type="checkbox"/> NO      <input checked="" type="checkbox"/> N/A</span></p> <p>5-2 Certificates of deposit <span style="float: right;"><input checked="" type="checkbox"/> YES      <input type="checkbox"/> NO      <input type="checkbox"/> N/A</span></p> <p style="text-align: right; margin-right: 50px;"><b>TOTAL CASH DEPOSITS</b></p> <p>Investments (if investment is a mutual fund, please list underlying investments):</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tbody> <tr><td style="width: 50%; height: 20px;"></td><td style="width: 15%; text-align: right;">\$ -</td><td style="width: 15%;"></td></tr> <tr><td style="height: 20px;"></td><td style="text-align: right;">\$ -</td><td></td></tr> <tr><td style="height: 20px;"></td><td style="text-align: right;">\$ -</td><td></td></tr> <tr><td style="height: 20px;"></td><td style="text-align: right;">\$ -</td><td></td></tr> <tr style="font-weight: bold;"> <td style="text-align: right;">TOTAL INVESTMENTS</td> <td style="text-align: right;">\$ -</td> <td></td> </tr> <tr style="font-weight: bold;"> <td style="text-align: right;">TOTAL CASH AND INVESTMENTS</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">693,885</td> </tr> </tbody> </table>		\$ -			\$ -			\$ -			\$ -		TOTAL INVESTMENTS	\$ -		TOTAL CASH AND INVESTMENTS	\$ -	693,885		
	\$ -																			
	\$ -																			
	\$ -																			
	\$ -																			
TOTAL INVESTMENTS	\$ -																			
TOTAL CASH AND INVESTMENTS	\$ -	693,885																		

Please answer the following question by marking in the appropriate box	YES	NO	N/A
<p>5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? <span style="float: right;"><input type="checkbox"/> YES      <input type="checkbox"/> NO      <input checked="" type="checkbox"/> N/A</span></p> <p>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: <span style="float: right;"><input checked="" type="checkbox"/> YES      <input type="checkbox"/> NO      <input type="checkbox"/> N/A</span></p>			

## 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?  YES  NO
- 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:  YES  NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 9,000	\$ -	\$ -	\$ 9,000
Buildings	\$ 519,988	\$ -	\$ -	\$ 519,988
Machinery and equipment	\$ 159,385	\$ -	\$ -	\$ 159,385
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Vehicles	\$ 551,177	\$ 210,900	\$ -	\$ 762,077
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (663,938)	\$ (44,927)	\$ -	\$ (708,865)
<b>TOTAL</b>	<b>\$ 575,612</b>	<b>\$ 165,973</b>	<b>\$ -</b>	<b>\$ 741,585</b>

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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?  YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES  NO
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 17,784
State contribution amount:	\$ 13,584
Other (gifts, donations, etc.):	\$ 206
<b>TOTAL</b>	<b>\$ 31,574</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 95

## 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															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #808080; color: white;"> <th style="text-align: left; padding: 5px;">Fund Name</th> <th style="text-align: left; padding: 5px;">Budgeted Expenditures/Expenses</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">General Fund</td> <td style="text-align: right; padding: 5px;">\$ 455,800</td> </tr> <tr> <td style="padding: 5px;">Pension Fund</td> <td style="text-align: right; padding: 5px;">\$ 20,000</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> </tbody> </table>		Fund Name	Budgeted Expenditures/Expenses	General Fund	\$ 455,800	Pension Fund	\$ 20,000		\$ -		\$ -				
Fund Name	Budgeted Expenditures/Expenses														
General Fund	\$ 455,800														
Pension Fund	\$ 20,000														
	\$ -														
	\$ -														

## 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)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet	<input checked="" 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>									
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If Yes: NEW name <input style="width: 350px; height: 25px;" type="text"/>									
PRIOR name <input style="width: 350px; height: 25px;" type="text"/>									
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 style="width: 400px; height: 25px;" type="text"/>							
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided:		<input style="width: 400px; height: 25px;" type="text"/>							
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="padding: 5px;">Bond Redemption mills</td> <td style="text-align: right; padding: 5px;">0.000</td> </tr> <tr> <td style="padding: 5px;">General/Other mills</td> <td style="text-align: right; padding: 5px;">7.980</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 5px;"><b>Total mills</b></td> <td style="text-align: right; padding: 5px;"><b>7.980</b></td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	7.980	<b>Total mills</b>	<b>7.980</b>		
Bond Redemption mills	0.000								
General/Other mills	7.980								
<b>Total mills</b>	<b>7.980</b>								

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



### 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 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 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 which 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 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, 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 for exemption from audit prepared and approved by the governing body with the 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 an

Full Name

1 Buck Moore  
Buck H. Moores

I, Buck Moores, attest that I am a duly elected or appointed officer of the local government. I have personally reviewed and approve this application for exemption from audit.  
Signed: Buck Moore Date: 3/17/21  
My term Expires: 2022

Full Name

2 Francis Wilson  
Francis Wilson

I, Francis Wilson, attest that I am a duly elected or appointed officer of the local government. I have personally reviewed and approve this application for exemption from audit.  
Signed: Francis Wilson Date: 3/17/21  
My term Expires: 2022

Full Name

3 Michael Pawszukiewicz  
Michael Pawszukiewicz

I, M. Pawszukiewicz, attest that I am a duly elected or appointed officer of the local government. I have personally reviewed and approve this application for exemption from audit.  
Signed: Michael Pawszukiewicz Date: 3/17/21  
My term Expires: 2022

Full Name

4 William Johnson  
William Johnson

I, William Johnson, attest that I am a duly elected or appointed officer of the local government. I have personally reviewed and approve this application for exemption from audit.  
Signed: William Johnson Date: 3/17/21  
My term Expires: 2022

Full Name

5 Shawn Vollerksen  
Shawn Vollerksen

I, Shawn Vollerksen, attest that I am a duly elected or appointed officer of the local government. I have personally reviewed and approve this application for exemption from audit.  
Signed: Shawn Vollerksen Date: 3/17/21  
My term Expires: 2023

Full Name

6 \_\_\_\_\_  
Full Name

I, \_\_\_\_\_, attest that I am a duly elected or appointed officer of the local government. I have personally reviewed and approve this application for exemption from audit.  
Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
My term Expires: \_\_\_\_\_

Full Name

7 \_\_\_\_\_  
Full Name

I, \_\_\_\_\_, attest that I am a duly elected or appointed officer of the local government. I have personally reviewed and approve this application for exemption from audit.  
Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
My term Expires: \_\_\_\_\_

### RESOLUTION 2021-001 RESOLUTION FOR EXEMPTION FROM AUDIT

A Resolution approving an Exemption From Audit for the Year 2020 for the Northern Saguache County Fire Protection District, State of Colorado.

WHEREAS, the Board of Directors of Northern Saguache County Fire Protection District 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 seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and


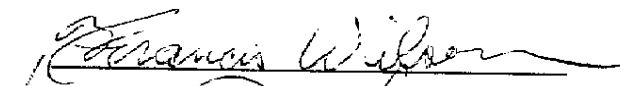
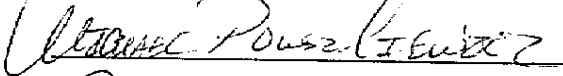

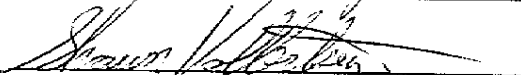
WHEREAS, neither revenues nor expenditures for Northern Saguache County Fire Protection District exceeded \$750,000 for Year 2020 and

WHEREAS, an application for exemption from audit for Northern Saguache County Fire Protection District has been prepared by Wall, Smith, Bateman 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 Northern Saguache County Fire Protection District that the application for exemption from audit for Northern Saguache County Fire Protection District for the year ended December 31, 2020 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Northern Saguache County 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 Northern Saguache County Fire Protection District for the year ended December 31, 2020.

**ADOPTED THE 17<sup>TH</sup> DAY OF MARCH 2021**

President		ATTEST:	Adm. Secretary
Member	Term Expires	Signature	
Buck Moores	2022		
Francis Wilson	2022		
Michael Powszukiewicz	2022		
William Johnson	2022		
Shawn Vollertsen	2023		

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
Northern Saguache County Fire Protection District  
Saguache, Colorado

Management is responsible for the accompanying financial statements of Northern Saguache County Fire Protection District (the District), which comprise the balance sheet as of December 31, 2020, and the related operating statement 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.

This report is intended solely for the information and use of Northern Saguache County Fire Protection District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

March 11, 2021

**Certified Public Accountants**

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | [www.wsbcpa.com](http://www.wsbcpa.com)