

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

NORWOOD FIRE PROTECTION DISTRICT
1065 SUMMET STREET
PO BOX 411
Norwood, CO 81423
Candy Meehan
970.327.4800
accounting@norwoodcofire.com

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### 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

Collice P Blair Jr
CPA
Blair and Associates PC
105 S.E. Frontier Ave Suite, A Cedaredge, CO 81413
970-856-7550
3/18/2021
Independent CPA

PREPARER (SIGNATURE REQUIRED)

*Collice P Blair Jr CPA*

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 if 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*	
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$ 130,657	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 187,390	\$ -	Investments	\$ 758,777	\$ -	
1-3	Receivables	\$ 39,547	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5	Prepaid Insurance	\$ 14,636	\$ -				
1-6	Property taxes receivable	\$ 304,100	\$ -	Total Current Assets	\$ 758,777	\$ -	
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	\$ 676,330	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 758,777	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 676,330	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 758,777	\$ -	
<b>Liabilities</b>							
1-14	Accounts Payable	\$ 18,598	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 2,849	\$ -	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	\$ 21,447	\$ -	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	\$ 21,447	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 304,100	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
<b>Fund Balance</b>							
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Position			
1-31	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Restricted [specify...]	\$ -	\$ -				
1-33	Committed [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Unassigned:	\$ 350,783	\$ -	Restricted	\$ 758,777	\$ -	
1-36		\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
	Add lines 1-30 through 1-35						
	This total should be the same as line 3-33						
	TOTAL FUND BALANCE	\$ 350,783	\$ -	TOTAL NET POSITION	\$ 758,777	\$ -	
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	\$ 676,330	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 758,777	\$ -	

**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*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (include units levied in Question 19-6)	\$ 262,363	\$ -	Property (include units levied in Question 19-6)	\$ 30,410	\$ -	
2-2	Specific Ownership	\$ 21,788	\$ -	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 <b>TOTAL TAX REVENUE</b>	\$ 284,131	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 30,410	\$ -	
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	\$ 56,680	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 266,369	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 84,311	\$ -	
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 ...): Fuel Tax Rebate	\$ 253	\$ -	All Other (specify ...)	\$ -	\$ -	
2-23	Miscellaneous	\$ 6,521	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 613,954	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 114,721	\$ -	
<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	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 613,954	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 114,721	\$ -	<b>GRAND TOTALS</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
		Fund*	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 268,489	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 129,216	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 17,915	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ 9,586	\$ -	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	\$ 180,169	\$ -	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 <b>TOTAL EXPENDITURES</b>	\$ 587,460	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENSES</b>	\$ 17,915	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 605,375
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) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <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	\$ 26,494	\$ -	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	\$ 96,806	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 661,971	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ (17,995)	\$ -	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.	\$ 350,783	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 758,777	\$ -	

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

- 4-1 Does the entity have outstanding debt? YES  NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES  NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES  NO

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)

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

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? YES  NO   
 If yes: How much? \$ -  
 Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year? YES  NO   
 If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES  NO   
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES  NO   
 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? YES  NO   
 What are the annual lease payments? \$ -

## 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	\$ 100,962		Please use this space to provide any explanations or comments.
5-2 Certificates of deposit	\$ 29,695		
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 130,657</b>	
<b>Investments</b> (if investment is a mutual fund, please list underlying investments):			
5-3 Wells Fargo	\$ 187,390		
FPPA	\$ 758,777		
	\$ -		
	\$ -		
<b>TOTAL INVESTMENTS</b>		<b>\$ 946,167</b>	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 1,076,824</b>	

Please answer the following question by marking in the appropriate box

- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES  NO  N/A
- 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: YES  NO  N/A

## 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	\$ 13,000	\$ -	\$ -	\$ 13,000
Buildings	\$ 220,998	\$ -	\$ -	\$ 220,998
Machinery and equipment	\$ 1,561,878	\$ 156,908	\$ -	\$ 1,718,786
Furniture and fixtures	\$ 4,818	\$ -	\$ -	\$ 4,818
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,800,694</b>	<b>\$ 156,908</b>	<b>\$ -</b>	<b>\$ 1,957,602</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?
- 7-2 Does the entity have a volunteer firemen's pension plan?
- If yes, Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 30,410
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 30,410</b>

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                      |
| 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"/> |

Please use this space to provide any explanations or comments

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

Fund Name	Budgeted Expenditures/Expenses
GENERAL FUND	\$ 595,083
FPPA	\$ 16,000
	\$
	\$

**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)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments

**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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments  
10

If yes:

Date of formation:

- |      |  |                          |                                     |
|------|--|--------------------------|-------------------------------------|
| 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   
PRIOR name

- |      |  |                          |                                     |
|------|--|--------------------------|-------------------------------------|
| 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="checkbox"/> | <input checked="" type="checkbox"/> |
|------|--|--------------------------|-------------------------------------|
- 

- |      |  |                          |                                     |
|------|--|--------------------------|-------------------------------------|
| 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:

- |      |   |                                     |                          |
|------|---|-------------------------------------|--------------------------|
| 10-6 | Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|------|---|-------------------------------------|--------------------------|

If yes:

Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills:	0.000
General/Other mills:	10.600
<b>Total mills</b>	<b>10.600</b>

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

Prior period adjustment was done for \$17,995 for understatement of accounts payable at December 31, 2019.

**OSA USE ONLY**

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments \$	1,076,624 Unrestricted Fund Balan \$	350,783 Total Tax Revenue \$	284,131
Current Liabilities \$	21,447 Total Fund Balance \$	350,783 Revenue Paying Debt Service \$	-
Deferred Inflow \$	304,100 PY Fund Balance \$	342,284 Total Revenue \$	613,954
	Total Revenue \$	613,954 Total Debt Service Principal \$	-
	Total Expenditures \$	687,480 Total Debt Service Interest \$	-
	Interfund In \$	-	
	Interfund Out \$	- Enterprise Funds	
	- Proprietary	Net Position \$	758,777
	- Current Assets \$	758,777 PY Net Position \$	661,971
	262,363 Deferred Outflow \$	- Government-Wide	
	- Current Liabilities \$	- Total Outstanding Debt \$	-
	687,460 Deferred Inflow \$	- Authorized but Unissued \$	-
	- Cash & Investments \$	758,777 Year Authorized	1/0/1900
	- Principal Expense \$	-	

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES

NO

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

**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:

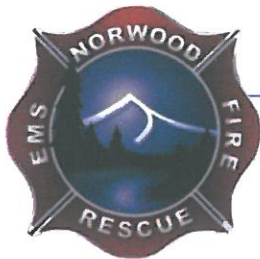
- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through 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 certified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared in accordance with Section 29-1-604 C.R.S. which states that a governmental agency with revenue and expenditures of \$750,000 or less must make an application prepared by an independent accountant with knowledge of governmental accounting, comparable 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		Full Name
1	JAMES M WELLS	I, <u>JAMES M WELLS</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>James M Wells</u> Date: <u>3/18/21</u> My term Expires: <u>5/2024</u>	
2	Paula Martinez	I, <u>Paula Martinez</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Paula Martinez</u> Date: <u>3-18-21</u> My term Expires: <u>5/2024</u>	
3	Eric L. Brantingham	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Eric Brantingham</u> Date: <u>3/18/21</u> My term Expires: <u>10/2021</u>	
4	<u>Joshua W. Walton</u>	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Joshua W. Walton</u> Date: <u>3/18/21</u> My term Expires: _____	
5	DAVE Alexander	I, <u>Dave Alexander</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Dave Alexander</u> Date: <u>3/19/21</u> My term Expires: <u>5-2024</u>	
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	



## Norwood Fire Protection District

P.O. Box 411, Norwood, CO 81423 \* (970) 327-4800 (O) \* (970) 327-4904 (F)

### Board Resolution 3/23/2021 to approve the Exemption from Audit

From Norwood Fire Protection District Board of Directors

To whom it may concern,

We the Norwood Fire Protection District Board of Directors have reviewed and approved the attached application for exemption from audit.

Thank you,

**Jim Wells**

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Jim Wells / President

**Paula Martinez**

-----  
Paula Martinez / Treasure

**Joshua W. Walton**

-----  
Josh Walton / Vice President

**Eric L. Brantingham**

-----  
Eric Brantingham / Member

**Dave alexander**

-----  
Dave Alexander / Member

Signature:   
Jim Wells (Mar 23, 2021 17:41 MDT)

Email: jimwells195@yahoo.com

Signature:   
Paula L. Martinez (Mar 24, 2021 16:41 MDT)

Email: ibewnature@gmail.com

Signature:   
Josh Walton (Mar 26, 2021 15:36 MDT)

Email: fireboyjosh7@yahoo.com

Signature:   
Eric L. Brantingham (Mar 28, 2021 12:59 MDT)

Email: eric.brantingham@usda.gov

Signature:   
Dave Alexander (Mar 30, 2021 11:37 MDT)

Email: davealexander@montrose.net












# Board Resolution Exempt Audit 2021 3.2021


Final Audit Report


2021-03-30


Created:	2021-03-23
By:	SONNY LOPEZ (nfpdadmin@norwoodcofire.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAPlBJsrMm9vIPqeMai5QBUSwAIUcDyvno


## "Board Resolution Exempt Audit 2021 3.2021" History


-  Document created by SONNY LOPEZ (nfpdadmin@norwoodcofire.com)  
2021-03-23 - 11:08:13 PM GMT- IP address: 206.123.219.155
-  Document emailed to Jim Wells (jimwells195@yahoo.com) for signature  
2021-03-23 - 11:10:12 PM GMT
-  Email viewed by Jim Wells (jimwells195@yahoo.com)  
2021-03-23 - 11:37:29 PM GMT- IP address: 216.241.40.199
-  Document e-signed by Jim Wells (jimwells195@yahoo.com)  
Signature Date: 2021-03-23 - 11:41:51 PM GMT - Time Source: server- IP address: 216.241.40.199
-  Document emailed to Paula L Martinez (ibewnature@gmail.com) for signature  
2021-03-23 - 11:41:52 PM GMT
-  Email viewed by Paula L Martinez (ibewnature@gmail.com)  
2021-03-23 - 11:42:04 PM GMT- IP address: 66.102.7.20
-  Document e-signed by Paula L Martinez (ibewnature@gmail.com)  
Signature Date: 2021-03-24 - 10:41:53 PM GMT - Time Source: server- IP address: 72.249.239.36
-  Document emailed to Josh Walton (fireboyjosh7@yahoo.com) for signature  
2021-03-24 - 10:41:56 PM GMT
-  Email viewed by Josh Walton (fireboyjosh7@yahoo.com)  
2021-03-25 - 0:47:47 AM GMT- IP address: 72.161.107.126
-  Document e-signed by Josh Walton (fireboyjosh7@yahoo.com)  
Signature Date: 2021-03-26 - 9:36:58 PM GMT - Time Source: server- IP address: 206.123.219.155
-  Document emailed to Eric L. Brantingham (eric.brantingham@usda.gov) for signature  
2021-03-26 - 9:37:00 PM GMT


 Email viewed by Eric L. Brantingham (eric.brantingham@usda.gov)  
2021-03-28 - 6:56:57 PM GMT- IP address: 170.144.240.245

 Document e-signed by Eric L. Brantingham (eric.brantingham@usda.gov)  
Signature Date: 2021-03-28 - 6:59:09 PM GMT - Time Source: server- IP address: 170.144.240.245

 Document emailed to Dave Alexander (davealexander@montrose.net) for signature  
2021-03-28 - 6:59:10 PM GMT

 Email viewed by Dave Alexander (davealexander@montrose.net)  
2021-03-28 - 8:14:48 PM GMT- IP address: 185.30.176.26

 Document e-signed by Dave Alexander (davealexander@montrose.net)  
Signature Date: 2021-03-30 - 5:37:28 PM GMT - Time Source: server- IP address: 107.77.201.203

 Agreement completed.  
2021-03-30 - 5:37:28 PM GMT