

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Nucla-Naturita Fire Protection District  
555 West Main Street  
P.O. Box 740  
Nucla, CO 81424

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Diana Starks  
(970) 417-1777  
dstarks.nnfpd@gmail.com

## 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

Lisa Hemann  
Principal  
Chadwick, Stienkirchner, and Davis Co, PC.  
2499 Hwy 6 & 50  
970-245-3000  
2/15/2021  
None - independent accountant.

**PREPARER** (SIGNATURE REQUIRED)

### SEE ATTACHED ACCOUNTANT'S 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:
<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
		General	Fund*		Ambulance	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 761,803	\$ -	Cash & Cash Equivalents	\$ 232,575	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 80,414	\$ -	Receivables	\$ 19,914	\$ -	
1-4	Due from Other Entities or Funds	\$ 256,056	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ 11,945	\$ -	
1-5	Prepaid Expenses	\$ 5,572	\$ -				
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ 264,434	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 256,656	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 1,103,845	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 521,090	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 1,103,845	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 521,090	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 0	\$ -	Accounts Payable	\$ 1	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 0	\$ -	Accrued Payroll and Related Liabilities	\$ 11,638	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ 256,056	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 267,695	\$ -	
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) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 267,695	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 80,414	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ 5,572	\$ -	Net Investment in Capital Assets	\$ 256,656	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted Tabor	\$ 7,802	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 1,010,057	\$ -	Undesignated/Unreserved/Unrestricted	\$ (3,260)	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 1,023,431	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 253,396	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 1,103,845	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 521,091	\$ -	

## 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*		Ambulance	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	201,770	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	29,704	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue Senior/Vet Exemptions):	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 231,474	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	15,000	\$ -	Grants	7,188	\$ -	
2-15	Donations	2,876	\$ -	Donations	20,000	\$ -	
2-16	Charges for Sales and Services	2,507	\$ -	Charges for Sales and Services	132,622	\$ -	
2-17	Rental Income	2,492	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	19,743	\$ -	Interest/Investment Income	4,265	\$ -	
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...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 274,092	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 164,075	\$ -	
<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>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 274,092	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 164,075	\$ -	<b>\$ 438,167</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*		Ambulance	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 38,012	\$ -	General Operating & Administrative	\$ 64,235	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 64,528	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 7,133	\$ -	
3-4	Fire	\$ 83,556	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 6,933	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 19,500	\$ -	Accounting and Legal Fees	\$ 875	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 8,015	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 22,596	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 5,292	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 201,513	\$ -	
	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	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 141,068	\$ -	<b>Add lines 3-1 through 3-21 TOTAL EXPENSES</b>	\$ 381,119	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 522,187
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 32,364	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 201,513	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS</b>	\$ 169,150	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 133,024	\$ -	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	\$ (47,894)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 890,407	\$ -	Net Position, January 1 from December 31 prior year report	\$ 301,290	\$ -	
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.	\$ 1,023,431	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 253,396	\$ -	

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

<b>Please answer the following questions by marking the appropriate boxes.</b>		<b>YES</b>	<b>NO</b>	
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4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
How much?				
Date the debt was authorized:				
If yes: <input style="width: 100px;" type="text"/>				
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
How much?				
If yes: <input style="width: 100px;" type="text"/>				
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?				
If yes: <input style="width: 100px;" type="text"/>				
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?		<input type="checkbox"/>	<input type="checkbox"/>	
What are the annual lease payments?				
If yes: <input style="width: 100px;" type="text"/>				

## 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:

<b>5-1</b>	YEAR-END Total of ALL Checking and Savings accounts	\$ 994,378		
<b>5-2</b>	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 994,378	
Investments (if investment is a mutual fund, please list underlying investments):				
<b>5-3</b>		\$ -		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS			\$ -
TOTAL CASH AND INVESTMENTS			\$ 994,378	

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 checked="" 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 checked="" 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?  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

Due to staffing work for both the Town and for the Fire Protection District an annual inventory wasn't performed. We plan on performing an inventory during 2021 due to activity in disposals related to the Paradox merger from last year.

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 48,150	\$ -	\$ -	\$ 48,150
Buildings	\$ 155,038	\$ -	\$ -	\$ 155,038
Machinery and equipment	\$ 994,154	\$ -	\$ -	\$ 994,154
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (915,098)	\$ (27,101)	\$ -	\$ (942,199)
<b>TOTAL</b>	<b>\$ 282,244</b>	<b>\$ (27,101)</b>	<b>\$ -</b>	<b>\$ 255,143</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	\$ 516,520	\$ 201,513	\$ -	\$ 718,033
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (429,014)	\$ (32,364)	\$ -	\$ (461,378)
<b>TOTAL</b>	<b>\$ 87,506</b>	<b>\$ 169,150</b>	<b>\$ -</b>	<b>\$ 256,656</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? FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 19,500
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 19,500</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 200

## 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: #cccccc;"> <th style="text-align: left; padding: 5px;">Fund Name</th> <th style="text-align: right; padding: 5px;">Budgeted Expenditures/Expenses</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">General</td> <td style="text-align: right; padding: 5px;">\$ 220,400</td> </tr> <tr> <td style="padding: 5px;">Ambulance</td> <td style="text-align: right; padding: 5px;">\$ 199,000</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	\$ 220,400	Ambulance	\$ 199,000		-		-				
Fund Name	Budgeted Expenditures/Expenses														
General	\$ 220,400														
Ambulance	\$ 199,000														
	-														
	-														

## 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 this	<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: 20px;" type="text"/>									
PRIOR name <input style="width: 350px; height: 20px;" 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: 20px;" 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: 20px;" 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;">6.000</td> </tr> <tr> <td style="padding: 5px;"><b>Total mills</b></td> <td style="text-align: right; padding: 5px;"><b>6.000</b></td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	6.000	<b>Total mills</b>	<b>6.000</b>		
Bond Redemption mills	0.000								
General/Other mills	6.000								
<b>Total mills</b>	<b>6.000</b>								

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$ 994,378	Unrestricted Fund Balance	\$ 1,010,057	Total Tax Revenue	\$ 231,474	
Current Liabilities	\$ 267,695	Total Fund Balance	\$ 1,023,431	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 80,414	PY Fund Balance	\$ 890,407	Total Revenue	\$ 274,092	
		Total Revenue	\$ 274,092	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 141,068	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
<b>Governmental</b>		Interfund Out	\$ -	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 761,803	<b>Proprietary</b>		Net Position	\$ 253,396	
Transfers In	\$ -	- Current Assets	\$ 264,434	PY Net Position	\$ 301,290	
Transfers Out	\$ -	Deferred Outflow	\$ -	<b>Government-Wide</b>		
Property Tax	\$ 201,770	- Current Liabilities	\$ 267,695	Total Outstanding Debt	\$ -	
Debt Service Principal	\$ -	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 141,068	- Cash & Investments	\$ 232,575	Year Authorized	1/0/1900	
Total Developer Advances	\$ -	- Principal Expense	\$ -			
Total Developer Repayments	\$ -					

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

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 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.

1	Full Name	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.
	John Reams	Signed <u>John Reams</u> Date: <u>3-8-2021</u> My term Expires: <u>5-9-2022</u>
	Christopher Quigley	Signed <u>Chris Quigley</u> Date: <u>3-8-2021</u> My term Expires: _____
	Richard Starks	Signed <u>Richard Starks</u> Date: <u>3-8-2021</u> My term Expires: <u>5-2-2023</u>
	Jeremiah Quigley	Signed <u>Jeremiah Quigley</u> Date: <u>3-8-2021</u> My term Expires: <u>5-3-2022</u>
	Jack Lee	Signed <u>Jack Lee</u> Date: <u>3-8-2021</u> My term Expires: <u>5/2/23</u>
		Signed _____ Date: _____ My term Expires: _____
		Signed _____ Date: _____ My term Expires: _____

## RESOLUTION FOR EXEMPTION FROM AUDIT

Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2020 FOR THE NUCLA-NATURITA FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the board of directors of Nucla-Naturita 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 revenue for 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 Nucla-Naturita Fire Protection District exceeded \$750,000 for the Year 2020; and

WHEREAS, an application for exemption from audit for Nucla-Naturita Fire Protection District has been prepared by Chadwick, Steinkirchner, and Davis Co. PC., an independent accountant with knowledge of government 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 Nucla-Naturita Fire Protection District that the application for exemption from audit for the Nucla-Naturita 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 Nucla-Naturita Fire Protection District; that those members of the Nucla-Naturita Fire Protection District 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 Nucla-Naturita Fire Protection District for the year ended December 31, 2020.

ADOPTED THIS 8<sup>th</sup> day of March, 2021



President John Reams

ATTEST:



Secretary Treasurer Richard Starks

Members of the Governing Body

Date Term Expires

Signatures

John Reams – President

May 3, 2022



Christopher Quigley

May 3, 2022



Richard Starks

May 2, 2023



Jeremiah Quigley

May 3, 2022



Jack Lee

May 2, 2023





## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

February 15, 2021

Board of Directors  
Nucla-Naturita Fire Protection District  
P.O. Box 740  
Nucla, CO 81424

We have compiled the balance sheet of Nucla-Naturita Fire Protection District (a government), as of December 31, 2020 and the related operating statement and supplemental information for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the financial statements and supplemental information 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 and, accordingly, do not express an opinion, a conclusion nor provide any assurance about whether the financial statements and supplemental information are in accordance with the form prescribed by the Colorado Local Government Audit Division.

Management is responsible for the preparation and fair presentation of the financial statements and supplemental information included in the form prescribed by the Colorado Local Government Audit Division and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplemental information.

These financial statements and supplemental information included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Local Government Audit Division, 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 the Colorado Local Government Audit Division and is not intended to be and should not be used by anyone other than this specified party.

*Chadwick, Steinkirchner, Davis & Co., P.C.*

Chadwick, Steinkirchner, Davis & Co., P.C.