

# APPLICATION FOR EXEMPTION FROM AUDIT

ERNMENT

## LONG FORM

HUERFANO COUNTY FIRE PROTECTION DISTRICT	
P.O. BOX 1204	
WALSENBURG, CO 81089	
MOLLIE FULLER	
719-250-3018	
MOLLIESUE1@GMAIL.COM	

For the Year Ended  
12/31/2021  
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

TIM DIXON
PARTNER
Dixon, Waller & Co., Inc.
164 E Main St
719-846-9241
Dixon, Waller & Co., Inc. is independent as defined by professional standards.

**PREPARER (SIGNATURE REQUIRED)**

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

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

YES	NO	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, date filed:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund  
NOTE: Attach additional sheets as necessary

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Fund	Fund	Fund	Fund	Fund	Fund	
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 466,775	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 467,351	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 4-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	<b>\$ 934,126</b>	<b>\$ -</b>	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Deferred Outflows of Resources</b>				<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 934,126</b>	<b>\$ -</b>	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Liabilities</b>				<b>Liabilities</b>		
1-16	Accounts Payable	\$ 18,261	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 1,737	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	<b>\$ 19,998</b>	<b>\$ -</b>	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	<b>\$ 19,998</b>	<b>\$ -</b>	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Deferred Inflows of Resources</b>				<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ 467,351	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	<b>\$ 467,351</b>	<b>\$ -</b>	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance</b>				<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted [specify...] TABOR RESERVE	\$ 21,000	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 425,777	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	<b>Add lines 1-31 through 1-36</b> <b>This total should be the same as line 1-33</b> <b>TOTAL FUND BALANCE</b>	<b>\$ 446,777</b>	<b>\$ -</b>	<b>Add lines 1-31 through 1-36</b> <b>This total should be the same as line 1-33</b> <b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>
1-38	<b>Add lines 1-27, 1-30 and 1-37</b> <b>This total should be the same as line 1-15</b> <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	<b>\$ 934,126</b>	<b>\$ -</b>	<b>Add lines 1-27, 1-30 and 1-37</b> <b>This total should be the same as line 1-15</b> <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>

**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 mills levied in Question 10-6)	\$ 422,015	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 49,056	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ 1,786	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 472,857</b>	<b>\$ -</b>	<b>Add lines 2-1 through 2-7</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TAX REVENUE</b>			<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	\$ 19,544	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 12,192	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 1,546	\$ -	Interest/Investment Income	\$ -	\$ -	
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	\$ 458	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	<b>\$ 506,597</b>	<b>\$ -</b>	<b>Add lines 2-8 through 2-23</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>			<b>TOTAL REVENUES</b>			
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ 211,195	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27</b>	<b>\$ 211,195</b>	<b>\$ -</b>	<b>Add lines 2-25 through 2-27</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER FINANCING SOURCES</b>			<b>TOTAL OTHER FINANCING SOURCES</b>			
2-29	<b>Add lines 2-24 and 2-28</b>	<b>\$ 717,792</b>	<b>\$ -</b>	<b>Add lines 2-24 and 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>GRAND TOTALS</b>
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			<b>\$ 717,792</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

Expenditures	Governmental Funds		Expenses	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
	Principal	Fund		Principal	Fund	
3-1 General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2 Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3 Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4 Fire	\$ 291,678	\$ -	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	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14 Capital Outlay	\$ 250,288	\$ -	Debt Service	\$ -	\$ -	
3-15 Principal (should match amount in 4-4)	\$ 85,834	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16 Interest	\$ 16,276	\$ -	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</b>	\$ 644,076	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>\$ 644,076</b>
3-23 Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24 Interfund Transfers Out	\$ -	\$ -	Other (specify...)[enter negative for expense]	\$ -	\$ -	
3-25 Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26	\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29 <b>(Add lines 3-23 through 3-28)</b>	\$ -	\$ -	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>						
3-30 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 73,716	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31 Fund Balance, January 1 from December 31 prior year report	\$ 373,061	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32 Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33 Fund Balance, December 31			Net Position, December 31			
Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
This total should be the same as line 1-37.	\$ 446,777	\$ -	This total should be the same as line 1-37.	\$ -	\$ -	

**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 checked="" type="checkbox"/>	<input type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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	\$ 390,742	\$ 211,195	\$ 85,834	\$ 516,103
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 390,742</b>	<b>\$ 211,195</b>	<b>\$ 85,834</b>	<b>\$ 516,103</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 [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	How much?	\$ -		
If yes:	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?	\$ -		
4-8	Does the entity have any lease agreements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	What is being leased?	PUMPER TRUCK, LADDER TRUCK, BRUSH TRUCK, BRUSH TRUCK		
	What is the original date of the lease?	5/5/18, 10/2/18, 9/16/20, 8/27/21		
	Number of years of lease?	7, 5, 8, 7		
	Is the lease subject to annual appropriation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments?	\$ 141,392		

## PART 5 - CASH AND INVESTMENTS

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

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 466,775		
5-2	Certificates of deposit	\$ -		
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 466,775</b>	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
	<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>	
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 466,775</b>	

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                       |
|-----|--|-------------------------------------|--------------------------|
| 6-1 | Does the entity have capitalized assets?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ 50,001	\$ -	\$ -	\$ 50,001
	Buildings	\$ 97,000	\$ -	\$ -	\$ 97,000
	Machinery and equipment	\$ 1,655,853	\$ 250,288	\$ -	\$ 1,906,141
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (cip)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,226,273)	\$ (81,579)	\$ -	\$ (1,307,852)
	<b>TOTAL</b>	<b>\$ 576,581</b>	<b>\$ 168,709</b>	<b>\$ -</b>	<b>\$ 745,290</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-end balance  
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

- |        |  | YES                      | NO                                  |
|--------|--|--------------------------|-------------------------------------|
| 7-1    | Does the entity have an "old hire" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2    | Does the entity have a volunteer firefighters' pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes | Who administers the plan?                                      | <input type="checkbox"/> | <input type="checkbox"/>            |

Please use this space to provide any explanations or comments:

Indicate the contributions from:

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

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

\$ -
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**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND	\$ 787,906
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	
9-1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?			
<small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>			

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

	YES	NO	
10-1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
Is this application for a newly formed governmental entity?			
If yes: Date of formation: <input type="text"/>			
10-2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Has the entity changed its name in the past or current year?			
If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>			
10-3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Is the entity a metropolitan district?			
10-4	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Please indicate what services the entity provides: <input type="text"/>			
10-5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Does the entity have an agreement with another government to provide services?			
If yes: List the name of the other governmental entity and the services provided: <input type="text"/>			
10-6	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Does the entity have a certified mill levy?			
If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):			
	Bond Redemption mills	<input type="text" value="0.000"/>	
	General/Other mills	<input type="text" value="5.000"/>	
	<b>Total mills</b>	<input type="text" value="5.000"/>	

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

**OSA USE ONLY**

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 466,775	Unrestricted Fund Balan	\$ 432,777	Total Tax Revenue	\$ 472,857	
Current Liabilities	\$ 19,998	Total Fund Balance	\$ 446,777	Revenue Paying Debt Service	\$ 506,597	
Deferred Inflow	\$ 467,351	PY Fund Balance	\$ 373,061	Total Revenue	\$ 717,792	
		Total Revenue	\$ 717,792	Total Debt Service Principal	\$ 85,834	
		Total Expenditures	\$ 644,076	Total Debt Service Interest	\$ 16,276	
		Interfund In	\$ -			
<b>Governmental</b>		Interfund Out	\$ -	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 466,775	Proprietary	\$ -	Net Position	\$ -	
Transfers In	\$ -	Current Assets	\$ -	PY Net Position	\$ -	
Transfers Out	\$ -	Deferred Outflow	\$ -	<b>Government-Wide</b>		
Property Tax	\$ 422,015	Current Liabilities	\$ 85,834	Total Outstanding Debt	\$ 516,103	
Debt Service Principal	\$ 85,834	Deferred Inflow	\$ -	Authorized but Unissued	\$ -	
Total Expenditures	\$ 644,076	Cash & Investments	\$ -	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, <u>Karl Sporleder</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>[Signature]</u> Date: <u>3/15/22</u> My term Expires: <u>5/2022</u>
2	SHERRI FARIS	I, <u>Sherri Faris</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>[Signature]</u> Date: <u>3/15/22</u> My term Expires: <u>5/2023</u>
3	FRANK MARTIN	I, <u>Frank Martin</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>[Signature]</u> Date: <u>3/15/22</u> My term Expires: <u>5/2023</u>
4	MONTY MORGAN	I, <u>Monty Morgan</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>[Signature]</u> Date: <u>3/15/22</u> My term Expires: <u>5/2023</u>
5	GERALD JERANT	I, <u>Gerald Jerant</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>[Signature]</u> Date: <u>3/15/22</u> My term Expires: <u>5/2022</u>
6	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. Signed _____ Date: _____ My term Expires: _____
7	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. Signed _____ Date: _____ My term Expires: _____

**Schedule of Long Term Debt**

**LEASE PURCHASE PUMPER TRUCK**

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	24,043	4,794	28,837
2023	25,161	3,676	28,837
2024	26,332	2,505	28,837
2025	27,556	1,281	28,837
	<u>103,092</u>	<u>12,256</u>	<u>115,348</u>

**LEASE PURCHASE LADDER TRUCK**

The Distirct entered into a capital lease with Government Capital Corporation on October 2, 2018 for the purchase of a ladder truck. The terms of the lease call for annual payments of \$43,588 beginning December 30, 2018 with an interest rate of 4.97%. Below is a schedule of the remaining lease purchase payments.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	41,524	2,064	43,588
	<u>41,524</u>	<u>2,064</u>	<u>43,588</u>

**LEASE PURCHASE BRUSH TRUCK**

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	24,601	5,273	29,874
2023	25,410	4,464	29,874
2024	26,246	3,628	29,874
2025	27,110	2,765	29,875
2026	28,002	1,873	29,875
2027	28,923	952	29,875
	<u>160,292</u>	<u>18,955</u>	<u>179,247</u>

**LEASE PURCHASE BRUSH TRUCK**

The Distirct entered into a capital lease with Government Capital Corporation for the purchase of an additional brush truck. The terms of the lease call for annual payments of \$39,093 beginning August 27, 2021 with an interest rate of 3.08%. Below is a schedule of the remaining lease purchase payments.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	32,582	6,511	39,093
2023	33,587	5,506	39,093
2024	34,622	4,471	39,093
2025	35,690	3,403	39,093
2026	36,790	2,303	39,093
2027	37,924	1,169	39,093
	<u>211,195</u>	<u>23,363</u>	<u>234,558</u>

No Assurance is Provided on these Financial Statements

# Huerfano County Fire Protection District

## A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021

(Pursuant to §29-1-604, C.R.S.)

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

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

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

**WHEREAS** an application for exemption from audit for the HCFPD has been prepared by Dixon, Waller & Co., Inc., an independent accountant with knowledge of governmental accounting, and

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

**NOW THEREFORE**, be it resolved by the Board of Directors of the HCFPD that the application for exemption from audit for the HCFPD for the Fiscal Year ended December 31, 2021, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the HCFPD; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to and shall become a part of the application for exemption from audit of the HCFPD for the fiscal year ended December 31, 2021.

**INTRODUCED, PASSED AND ADOPTED THIS 15th day of March, 2022.**

Members of the HCFPD Board of Directors

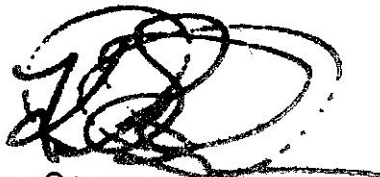

Karl Sporleder, Chairman

Sherri Faris, Sec-Treasurer

Gerald Jerant, Director

Frank Martin, Director

Monty Morgan, Director

  
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Sherri Faris  
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