

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

**NAME OF GOVERNMENT
ADDRESS**

Limon Fire Protection District
130 C Ave
Limon CO 80828

**For the Year Ended
12/31/2021
or fiscal year ended:**

**CONTACT PERSON
PHONE
EMAIL
FAX**

Teresa O'Dwyer
719-775-8155

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:	Julena Critchfield
TITLE	Accountant
FIRM NAME (if applicable)	Winfrey, County & Hays PC
ADDRESS	577 14th St Burlington CO 80807
PHONE	719-346-7216
DATE PREPARED	3/24/2022
RELATIONSHIP TO ENTITY	None

PREPARER (SIGNATURE REQUIRED)

Julena Critchfield

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	
		General	Fund*		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 460,784	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 1,600	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]					
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -
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	\$ 462,384	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 462,384	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 638	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	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	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 638	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
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	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 638	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted (Emergency Reserve)	\$ 17,011	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Restricted Capital Reserve	\$ 226,804	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 217,931	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 461,746	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 462,384	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General	Fund*	Description	Fund*	Fund*	Fund*	
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10-6]	\$ 250,718	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 28,563	\$ -	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 TOTAL TAX REVENUE	\$ 279,281	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
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	\$ 2,500	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ 58,103	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 2,881	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 1,199	\$ -	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ 4,310	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	Proceeds from Insurance Claim on Assets	\$ 224,562	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23	Insurance Claim	\$ 22,400	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 595,236	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -		
Other Financing Sources				Other Financing Sources				
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 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -		GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 595,236	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 595,236	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Fund*		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 225,320	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 313,325	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ 25,535	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ 2,850	\$ -	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 TOTAL EXPENDITURES	\$ 567,030	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
							\$ 567,030
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	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 28,206	\$ -	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	\$ 433,540	\$ -	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 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 461,746	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 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? 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

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	\$ 84,465	\$ -	\$ 25,535	\$ 58,930
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 84,465	\$ -	\$ 25,535	\$ 58,930

*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.]? YES NO
 How much? \$ -

If yes: Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year? YES NO
 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? Fire Truck
 What is the original date of the lease? 2013
 Number of years of lease? 10
 Is the lease subject to annual appropriation? YES NO
 What are the annual lease payments? \$ 28,385

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	\$ 454,784	
5-2 Certificates of deposit	\$ 5,999	
TOTAL CASH DEPOSITS		\$ 460,783
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 <input style="width: 450px;" type="text"/>	\$ -	
<input style="width: 450px;" type="text"/>	\$ -	
<input style="width: 450px;" type="text"/>	\$ -	
<input style="width: 450px;" type="text"/>	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 460,783

Please use this space to provide any explanations or comments:

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? 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

The district was able to purchase the entire block of land and buildings from the Colorado Dept of Revenue for the price of \$10. The land was valued at 33,796 and the six buildings value totaled 755,340. We have put the land and building on at their appraised value per a discussion with the state auditors without an offset to income. Attached is a property record card from the Lincoln County Assessor and the deed transfer showing the property description.

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

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ 33,796	\$ -	\$ 33,796
Buildings	\$ 290,000	\$ 722,166	\$ -	\$ 1,012,166
Machinery and equipment	\$ 1,380,515	\$ 248,545	\$ 224,562	\$ 1,404,498
Furniture and fixtures	\$ 11,229	\$ -	\$ -	\$ 11,229
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (Building improvements)	\$ -	\$ 64,780	\$ -	\$ 64,780
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,681,744	\$ 1,069,287	\$ 224,562	\$ 2,526,469

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-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

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 5,000
State contribution amount:	\$ 4,500
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 9,500

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 150

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: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 474,749
	\$ -
	\$ -
	\$ -

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)]? YES NO
- 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.

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? YES NO

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO

If Yes: NEW name
 PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes: List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy? YES NO

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	3.000
Total mills	3.000

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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.

	Full Name	
1	Clay Chris Monks	I, <u>Clay C. Monks</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>Clay C. Monks</u> Date: <u>3-29-22</u> My term Expires: <u>5-2023</u>
2	Teresa O'Dwyer	I, <u>Teresa O'Dwyer</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>Teresa O'Dwyer</u> Date: <u>3-29-2022</u> My term Expires: <u>May 2022</u>
3	H Kurtis Thompson	I, <u>H Kurtis Thompson</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>H Kurtis Thompson</u> Date: <u>3-29-2022</u> My term Expires: <u>5-2022</u>
4	Mark Morrison	I, <u>Mark Morrison</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>Mark Morrison</u> Date: <u>3-29-2022</u> My term Expires: <u>5-2023</u>
5	John Higgins	I, <u>John Higgins</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>John Higgins</u> Date: <u>3-29-2022</u> My term Expires: <u>5-2022</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: _____

QUITCLAIM DEED

THIS DEED is dated August 12, 2021 and is made between the **DEPARTMENT OF TRANSPORTATION, STATE OF COLORADO**, "Grantor", of the City and County of Denver and State of Colorado, and the **Limon Area Fire Protection District**, "Grantee," whose legal address is 130 C Ave, Limon, CO 80828 of the County of Lincoln and State of Colorado.

WITNESS, that the Grantor, for and in consideration of the sum of **Ten DOLLARS and 00/100th, (\$10.00)**, the receipt and sufficiency of which is hereby acknowledged, does hereby remise, release, sell and **QUITCLAIM** unto the Grantee, and the Grantee's heirs and assigns, forever, all the right, title, interest, claim and demand which the Grantor has in and to the real property, together with any improvements thereon, located in the County of Lincoln and State of Colorado, described as follows:

See attached Exhibit "A" _____.

Project Number: N/A
Project Code: N/A
Parcel Number: N/A

Subject to any and all easements of record and to any and all utilities as constructed and for their maintenance as necessary.

also known by street address as: 450 B Avenue, Limon, CO 80828
and assessor's schedule or parcel number: 9029-174-15-000

IN THE EVENT THE PROPERTY HEREIN CONVEYED FAILS TO BE USED FOR SOCIAL, ENVIRONMENTAL, ECONOMIC OR NONPROPRIETARY GOVERNMENTAL USE, OR IF THE GRANTEE FAILS TO MEET THE SIGNAGE REQUIREMENTS OF THE HIGHWAY BEAUTIFICATION ACT OF 1965, OR IF THE GRANTEE ATTEMPTS TO TRANSFER RIGHT-OF-WAY OF ALL OR ANY PORTION OF THE PROPERTY HEREIN CONVEYED, THEN THIS DEED SHALL BECOME NULL AND VOID AND THE PROPERTY SHALL REVERT TO THE DEPARTMENT OF TRANSPORTATION, STATE OF COLORADO.

TO HAVE AND TO HOLD the same, together with all and singular the appurtenances and privileges thereunto belonging, or in anywise thereunto appertaining, and all the estate, right, title, interest and claim whatsoever of the Grantor, either in law or equity, to the only proper use, benefit and behoof of the Grantee, and the Grantee's heirs and assigns, forever.

IN WITNESS WHEREOF, the Grantor has executed this deed on the date set forth above.

ATTEST:

Alicia Clemons

ALICIA CLEMONS
Chief Clerk for Property Management

DEPARTMENT OF TRANSPORTATION
STATE OF COLORADO

Stephen Harelson

STEPHEN HARELSON, P.E.
Chief Engineer

STATE OF COLORADO)
) ss.
City and County of Denver)

The foregoing instrument was acknowledged before me this 12th day of August, 2021, by Alicia Clemons, Chief Clerk for Property Management and ~~Keith Steffan~~ Steve Harelson, P.E. as ~~Deputy~~ Chief Engineer of the Department of Transportation, State of Colorado.

Witness my hand and official seal

Property Record Card

Lincoln County Assessor

LIMON AREA FIRE PROTECTION DISTRICT

PO BOX 3
LIMON, CO 80828

Account: R005188
LIMON FIRE DEPT
Tax Area: 450 - Dist #450
Acres: 2.282

Parcel: 9029-174-15-000

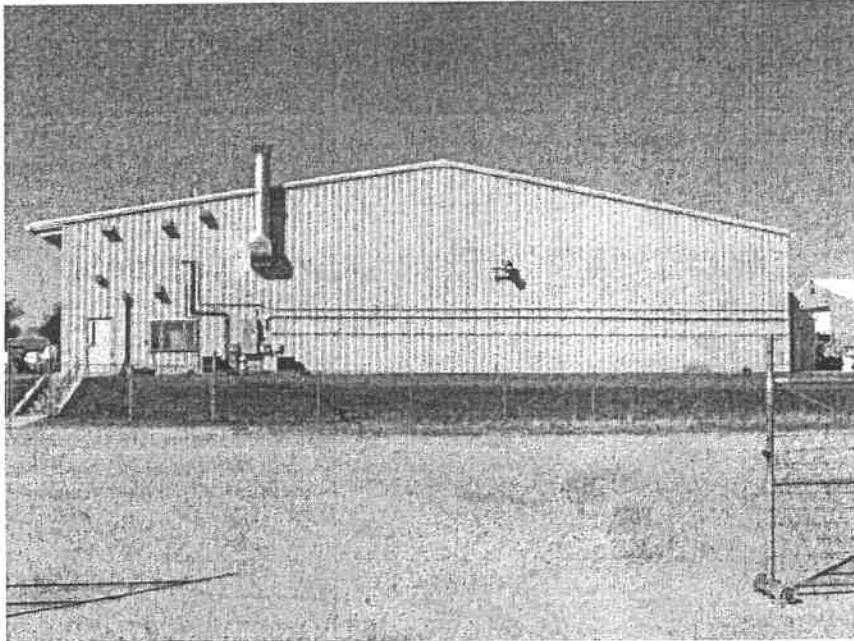
Situs Address:
450 B AVE
LIMON, 80828

Value Summary

Value By:	Market	Override
Land (1)	\$16,898	N/A
Land (2)	\$16,898	N/A
Commercial/Ag (1)	\$116,831	N/A
Commercial/Ag (2)	\$307,708	N/A
Commercial/Ag (3)	\$177,131	N/A
Commercial/Ag (4)	\$116,678	N/A
Commercial/Ag (5)	\$3,196	N/A
Total	\$755,340	\$755,340

Legal Description

ALL BLK 15; MEEHANS ADD. TOTHE TOWN OF LIMON, CO.



Property Record Card

Lincoln County Assessor

Sale Data

Doc. #	Sale Date	Deed Type	Validity	Verified	Sale Price	Ratio	Adj. Price	Ratio	Time Adj. Price	Ratio
355703	08/12/2021	QC	UI	N	\$0	N/A	\$0	N/A	\$0	N/A

Land Occurrence 1

Property Code	9149 - EXEMPT-POLITICAL SD-LAND		Measure By	Square Feet						
Acres	1.141		SQFT	49700						
Units	1									
SubArea	Actual	Effective	FinBsmnt	Footprint	Garage	Heated	LiveArea	UnfBsmnt		
Acres	1.141									
Sq Ft	49700									
Total	49,701.141									
	Value	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	\$16,898	0.34								

Land Occurrence 2

Property Code	9149 - EXEMPT-POLITICAL SD-LAND		Measure By	Square Feet						
Acres	1.141		SQFT	49700						
Units	1									
SubArea	Actual	Effective	FinBsmnt	Footprint	Garage	Heated	LiveArea	UnfBsmnt		
Acres	1.141									
Sq Ft	49700									
Total	49,701.141									
	Value	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	\$16,898	0.34								

Commercial/Ag Occurrence 1

Property Code	9249 - EXEMPT-POLITICAL SD-IMPS.	Actual Year Built	1990
Building Type	327 - Government Building	Air Conditioning	27 - None
Architectural Style	327 - Government Building	Baths	1
Condition	3 - Average	Heating Type	27 - None
Roof Structure	3 - Gable	Stories	1 - STORIES 1.0
Story Height	14	Construction Quality	1 - Low
Depreciation	45 - 45	Length	100
Width	40		

Property Record Card

Lincoln County Assessor

Commercial/Ag Occurrence 1

SubArea	Actual	Effective	FinBsmnt	Footprint	Garage	Heated	LiveArea	UnfBsmnt
SubArea1	4000	4000		4000				
Total	4,000.00	4,000.00		4,000.00				
	Value	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	\$116,831	29.21	29.21	29.21				

Commercial/Ag Occurrence 2

Property Code	9249 - EXEMPT-POLITICAL SD-IMPS.	Actual Year Built	1990
Building Type	327 - Government Building	Architectural Style	327 - Government Building
Baths	1	Condition	3 - Average
Heating Type	17 - Forced Air	Roof Structure	3 - Gable
Stories	2 - STORIES 2.0	Story Height	14
Construction Quality	1 - Low	Depreciation	45 - 45
Length	100	Width	50

SubArea	Actual	Effective	FinBsmnt	Footprint	Garage	Heated	LiveArea	UnfBsmnt
SubArea1	7500	7500		7500				
Total	7,500.00	7,500.00		7,500.00				
	Value	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	\$307,708	41.03	41.03	41.03				

Commercial/Ag Occurrence 3

Property Code	9249 - EXEMPT-POLITICAL SD-IMPS.	Actual Year Built	2014
Building Type	327 - Government Building	Air Conditioning	27 - None
Architectural Style	327 - Government Building	Baths	1
Condition	3 - Average	Heating Type	27 - None
Roof Structure	3 - Gable	Stories	1 - STORIES 1.0
Story Height	14	Construction Quality	1 - Low
Depreciation	45 - 45	Length	80
Width	50		

SubArea	Actual	Effective	FinBsmnt	Footprint	Garage	Heated	LiveArea	UnfBsmnt
SubArea1	4000	4000		4000				
Total	4,000.00	4,000.00		4,000.00				
	Value	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	\$177,131	44.28	44.28	44.28				

Property Record Card

Lincoln County Assessor

Commercial/Ag Occurrence 4

Property Code	9249 - EXEMPT-POLITICAL SD-IMPS.	Actual Year Built	1990
Building Type	344 - Office Building	Air Conditioning	1 - Air Exchange
Architectural Style	344 - Office Building	Baths	2
Condition	3 - Average	Heating Type	17 - Forced Air
Roof Structure	3 - Gable	Stories	1 - STORIES 1.0
Story Height	9	Construction Quality	1 - Low
Depreciation	35 - 35	Length	60
Width	28		

SubArea	Actual	Effective	FinBsmnt	Footprint	Garage	Heated	LiveArea	UnfBsmnt
SubArea1	1680	1680		1680				
Total	1,680.00	1,680.00		1,680.00				
	Value	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	\$116,678	69.45	69.45	69.45				

Commercial/Ag Occurrence 5

Property Code	9249 - EXEMPT-POLITICAL SD-IMPS.	Actual Year Built	2000
Building Type	421 - Shed Tool	Air Conditioning	27 - None
Architectural Style	421 - Shed Tool	Condition	3 - Average
Heating Type	27 - None	Roof Structure	3 - Gable
Stories	1 - STORIES 1.0	Story Height	8
Construction Quality	1 - Low	Depreciation	20 - 20
Length	32	Width	14

SubArea	Actual	Effective	FinBsmnt	Footprint	Garage	Heated	LiveArea	UnfBsmnt
SubArea1	448	448		448				
Total	448.00	448.00		448.00				
	Value	Rate	Rate	Rate	Rate	Rate	Rate	Rate
	\$3,196	7.13	7.13	7.13				

Abstract Summary

Code	Classification	Actual Value	Taxable Value	Actual Override	Taxable Override
9149	EXEMPT-POLITICAL SD-LAND	\$33,796	\$9,801	NA	NA
9249	EXEMPT-POLITICAL SD-IMPS.	\$721,544	\$209,248	NA	NA
Total		\$755,340	\$219,049	NA	NA

ATTACHMENT 2 PAYMENT SCHEDULE

RE: Schedule of Equipment No. 01, dated 6/10/2013, to Master Equipment Lease Purchase Agreement, dated as of 6/10/2013, between Community First National Bank, as Lessor, and Limon Area Fire Protection District, as Lessee.


Lease Number: LIM2013-06E

Amount Financed: \$235,000.00

AMORTIZATION SCHEDULE - Normal Amortization, 360 Day Year

Payment Number	Payment Date	Payment Amount	Interest Portion	Principal Portion	Early Termination Purchase Option
1	6/10/2014	\$28,385.05	\$8,436.50	\$19,948.55	Not Available
2	6/10/2015	\$28,385.05	\$7,720.35	\$20,664.70	\$199,464.61
3	6/10/2016	\$28,385.05	\$6,978.48	\$21,406.57	\$177,013.63
4	6/10/2017	\$28,385.05	\$6,209.99	\$22,175.06	\$153,894.74
5	6/10/2018	\$28,385.05	\$5,413.90	\$22,971.15	\$130,088.06
6	6/10/2019	\$28,385.05	\$4,589.24	\$23,795.81	\$105,573.13
7	6/10/2020	\$28,385.05	\$3,734.97	\$24,650.08	\$80,328.88
8	6/10/2021	\$28,385.05	\$2,850.03	\$25,535.02	\$54,333.61
9	6/10/2022	\$28,385.05	\$1,933.32	\$26,451.73	\$27,564.98
10	6/10/2023	\$28,385.05	\$983.72	\$27,401.33	\$0.00
Grand Totals		\$283,850.50	\$48,850.50	\$235,000.00	

LESSEE: Limon Area Fire Protection District


 Signature
 Kathryn M. Chittenden
 Print Name and Title
 Chairman