

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

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

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

CONTACT PERSON
PHONE
EMAIL
FAX

Linda Stagner
719-256-4385

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
RELATIONSHIP TO ENTITY

See Independent Accountants' Compliance Report

PREPARER (SIGNATURE REQUIRED)

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*		Pension Fund	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 577,249	\$ -	Cash & Cash Equivalents	\$ 208,063	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 15,272	\$ -
1-4	Due from Other Entities or Funds	\$ 2,312	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 228,474	\$ -	Other Current Assets [specify...]		
	All Other Assets [specify...]			Due from Other Entities or Funds	\$ 154	\$ -
1-6		\$ -	\$ -	Total Current Assets	\$ 223,489	\$ -
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	\$ 808,035	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 223,489	\$ -
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	\$ 808,035	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 223,489	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 7,208	\$ -	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	\$ 7,208	\$ -	(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	\$ 7,208	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 228,474	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...] Property Tax	\$ 15,272	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 228,474	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 15,272	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...] TABOR	\$ 9,807	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 208,217	\$ -
1-36	Unassigned:	\$ 562,546	\$ -	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	\$ 572,353	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 208,217	\$ -
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	\$ 808,035	\$ -	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	\$ 223,489	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Pension Fund	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 237,394	\$ -	Property [include mills levied in Question 10-6]	\$ 15,659	\$ -	
2-2	Specific Ownership	\$ 43,761	\$ -	Specific Ownership	\$ 2,925	\$ -	
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	\$ 281,155	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 18,584	\$ -	
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	\$ 1,100	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 20	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 274	\$ -	Interest/Investment Income	\$ 155	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ 10,575	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:Miscellaneous	\$ 177	\$ -	All Other [specify...]: Miscellaneous	\$ 12	\$ -	
2-23	Volunteer Income	\$ 33,606	\$ -	State Contributions	\$ 15,272	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 326,907	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 34,023	\$ -	
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	\$ 326,907	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 34,023	\$ -	\$ 360,930

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Pension Fund	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ 75,863	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 108,214	\$ -	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	\$ 351	\$ -	
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	\$ 68,592	\$ -	Capital Outlay	\$ -	\$ -	
Debt Service				Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]: Pension Payments	\$ 17,860	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 252,669	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 18,211	\$ -	GRAND TOTAL
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	\$ 74,238	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 15,812	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 498,115	\$ -	Net Position, January 1 from December 31 prior year report	\$ 192,405	\$ -	
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.	\$ 572,353	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 208,217	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

<p>4-1 Does the entity have outstanding debt? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: <input type="text" value="Not applicable"/> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: <input type="text" value="Not applicable"/> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: right;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 40%;"></th> <th style="width: 10%;">Outstanding at beginning of year*</th> <th style="width: 10%;">Issued during year</th> <th style="width: 10%;">Retired during year</th> <th style="width: 10%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr><td>General obligation bonds</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>Revenue bonds</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>Notes/Loans</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>Leases</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>Developer Advances</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>Other (specify):</td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr style="font-weight: bold;"> <td>TOTAL</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> </tbody> </table>		Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end	General obligation bonds	\$ -	\$ -	\$ -	\$ -	Revenue bonds	\$ -	\$ -	\$ -	\$ -	Notes/Loans	\$ -	\$ -	\$ -	\$ -	Leases	\$ -	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	\$ -	TOTAL	\$ -	\$ -	\$ -	\$ -	<p style="font-size: small; color: red; text-align: center;">*must agree to prior year ending balance</p>
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end																																					
General obligation bonds	\$ -	\$ -	\$ -	\$ -																																					
Revenue bonds	\$ -	\$ -	\$ -	\$ -																																					
Notes/Loans	\$ -	\$ -	\$ -	\$ -																																					
Leases	\$ -	\$ -	\$ -	\$ -																																					
Developer Advances	\$ -	\$ -	\$ -	\$ -																																					
Other (specify):	\$ -	\$ -	\$ -	\$ -																																					
TOTAL	\$ -	\$ -	\$ -	\$ -																																					

Please answer the following questions by marking the appropriate boxes.

YES NO

<p>4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? If yes: How much? <input type="text" value="\$ -"/> Date the debt was authorized: <input type="text"/></p> <p>4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <input type="text" value="\$ -"/></p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input type="text" value="\$ -"/></p> <p>4-8 Does the entity have any lease agreements? If yes: What is being leased? <input type="text"/> What is the original date of the lease? <input type="text"/> Number of years of lease? <input type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO What are the annual lease payments? <input type="text" value="\$ -"/></p>	<p style="text-align: center;"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="text-align: center;"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="text-align: center;"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="text-align: center;"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>
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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:

<p>5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 785,312</p> <p>5-2 Certificates of deposit \$ -</p> <p style="text-align: right; font-weight: bold;">TOTAL CASH DEPOSITS \$ 785,312</p> <p>Investments (if investment is a mutual fund, please list underlying investments):</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: right;"> <tbody> <tr><td style="width: 5%;"> </td><td style="width: 45%;"> </td><td style="width: 10%;">\$ -</td><td style="width: 10%;"> </td><td style="width: 10%;"> </td></tr> <tr><td> </td><td> </td><td>\$ -</td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td>\$ -</td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td>\$ -</td><td> </td><td> </td></tr> <tr style="font-weight: bold;"> <td colspan="2" style="text-align: right;">TOTAL INVESTMENTS</td> <td>\$ -</td> <td> </td> <td> </td> </tr> <tr style="font-weight: bold;"> <td colspan="2" style="text-align: right;">TOTAL CASH AND INVESTMENTS</td> <td>\$ 785,312</td> <td> </td> <td> </td> </tr> </tbody> </table>			\$ -					\$ -					\$ -					\$ -			TOTAL INVESTMENTS		\$ -			TOTAL CASH AND INVESTMENTS		\$ 785,312			
		\$ -																													
		\$ -																													
		\$ -																													
		\$ -																													
TOTAL INVESTMENTS		\$ -																													
TOTAL CASH AND INVESTMENTS		\$ 785,312																													

Please answer the following question by marking in the appropriate box

YES NO N/A

<p>5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A</p> <p>5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: <input type="text"/></p>	
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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?	<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"/>				
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:						
		Balance - beginning of the year ¹	Additions ²		Deletions	Year-End Balance	
Land		\$ 9,000	\$ 1,000		\$ -	\$ 10,000	
Buildings		\$ 519,988	\$ -		\$ -	\$ 519,988	
Machinery and equipment		\$ 159,385	\$ 24,600		\$ -	\$ 183,985	
Furniture and fixtures		\$ -	\$ -		\$ -	\$ -	
Infrastructure		\$ -	\$ -		\$ -	\$ -	
Construction In Progress (CIP)		\$ -	\$ 18,992		\$ -	\$ 18,992	
Other (explain): Vehicles		\$ 762,077	\$ 24,000		\$ 99,747	\$ 686,330	
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (708,865)	\$ (56,764)		\$ (99,747)	\$ (665,882)	
TOTAL		\$ 741,585	\$ 11,828		\$ -	\$ 753,413	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The Northern Saguache Fire District administers the plan.
7-2	Does the entity have a volunteer firefighters' pension plan?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Who administers the plan?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Indicate the contributions from:				
Tax (property, SO, sales, etc.):		\$ 18,584		
State contribution amount:		\$ 15,272		
Other (gifts, donations, etc.):		\$ 167		
TOTAL		\$ 34,023		
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		\$ 95		

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please indicate the amount appropriated for each fund separately for the year reported							
Governmental/Proprietary Fund Name		Total Appropriations By Fund					
General Fund		\$	689,619				
Pension Fund		\$	223,887				
		\$	-				
		\$	-				

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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes: Date of formation: <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block; vertical-align: middle;"></div>						
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 <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block; vertical-align: middle;"></div>						
PRIOR name <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block; vertical-align: middle;"></div>						
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-4	Please indicate what services the entity provides:					
<div style="border: 1px solid black; width: 460px; height: 20px;"></div>						
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:						
<div style="border: 1px solid black; width: 460px; height: 20px;"></div>						
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):						
Bond Redemption mills		0.000				
General/Other mills		7.980				
Total mills		7.980				

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	\$ 785,312	Unrestricted Fund Balan	\$ 562,546	Total Tax Revenue	\$ 281,155	
Current Liabilities	\$ 7,208	Total Fund Balance	\$ 572,353	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 243,746	PY Fund Balance	\$ 498,115	Total Revenue	\$ 326,907	
		Total Revenue	\$ 326,907	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 252,669	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 577,249	Proprietary		Net Position	\$ 208,217	
Transfers In	\$ -	Current Assets	\$ 223,489	PY Net Position	\$ 192,405	
Transfers Out	\$ -	Deferred Outflow	\$ -	Government-Wide		
Property Tax	\$ 237,394	Current Liabilities	\$ -	Total Outstanding Debt	\$ -	
Debt Service Principal	\$ -	Deferred Inflow	\$ 15,272	Authorized but Unissued	\$ -	
Total Expenditures	\$ 252,669	Cash & Investments	\$ 208,063	Year Authorized	1/0/1900	
Total Developer Advances	\$ 10,575	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.

#	Full Name	Signature	Date
1	Buck Moores	<i>Buck Moores</i>	3-21-2022
2	Michael Powszakiewicz	<i>Michael Powszakiewicz</i>	3-21-2022
3	William Johnson	<i>William Johnson</i>	3-21-2022
4	Francis Wilson	<i>Francis Wilson</i>	
5	Shawn Voltertsen	<i>Shawn Voltertsen</i>	
6			
7			

RESOLUTION FOR EXEMPTION FROM AUDIT

A resolution approving an exemption from audit for year 2021 for the Northern Saguache County Fire Protection District, State of Colorado.

Whereas, the Board of Directors of the Northern Saguache County Fire Protection District wishes to claim exemption from audit requirements of Section 29-1-603, C.R.S.; and

Whereas, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars ma, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

Whereas, neither revenues nor expenditures for Northern Saguache County Fire Protection District exceeded \$750,000 for 2021 and

Whereas, an application for exemption from audit for Northern Saguache County Fire Protection District has been prepared by Wall, Smith, Bateman Inc. an independent accountant with knowledge of governmental accounting; and

Whereas, an application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

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

ADOPTED THIS ^{21st} 30th March, A.D. 2022.

Buck Moores, Chairman

ATTEST:

Linda Stagner, Adm. Secretary

<u>Name</u>	<u>Term Ends</u>	<u>Signature</u>
Buck Moores	2022	
Michael Powszukiewicz	2022	
William Johnson	2022	
Francis Wilson	2022	
Shawn Vollertsen	2023	

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

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

Management is responsible for the accompanying financial statements of Northern Saguache County Fire Protection District (the District), which comprise the balance sheet as of December 31, 2021, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor, were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

Wall, Smith, Bateman Inc.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

March 10, 2022

Certified Public Accountants

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com