

Holly Fire and Ambulance District

Prior Period Adjustment 3-32 Explanation

It was discovered by auditor during preparation of the exemption from audit that the accounting system had carried over sub-accounts that were no longer used, affecting the balances in the MMDA that the bookkeeper was no longer using. The balance sheet reflected two sub accounts totaling \$18,365.53. There were also very stale dated checks voided in the amount of \$226.02 that were added back to the checking account balance and an adjustment of \$500 that was a deposit not posted. There was 2019 interest of \$5.62 that was added twice but not reconciled twice so the balance reflected the second deposit but the reconciliation showed it was outstanding.

Cash balances were reported	\$252,097.00
Less Sub Acct adj	(\$18,365.53)
Plus Stale Cks	726.02
MMDA Int	(5.62)
CORRECTED Balance of cash	\$234,452.00

Please note that an updated accounting system has been set up, all balances of cash and assets were reconciled as of 12/31/2021 so going forward, the accounting system should be correct.

  
Kammie Cathcart

3/30/2022

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

Holly Fire and Ambulance District  
P.O. Box 213  
Holly, CO 81047

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Jana Rushton  
719-688-8505  
jana.rushton@hotmail.com  
719-537-6300

**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

Kammie Cathcart  
Vice President  
TBK Bank  
101 N Mail  
719-619-2779  
3.19.22 *Amended 3/30/2022*  
none

**PREPARER (SIGNATURE REQUIRED)**

*Kammie Cathcart*

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

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

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page			
		Fund*	Fund*		Fund*	Fund*				
<b>Assets</b>										
1-1	Cash & Cash Equivalents	\$	-	\$	-	Cash & Cash Equivalents	\$ 234,452	\$	-	
1-2	Investments	\$	-	\$	-	Investments	\$	-	\$	-
1-3	Receivables	\$	-	\$	-	Receivables	\$ 32,610	\$	-	
1-4	Due from Other Entities or Funds	\$	-	\$	-	Due from Other Entities or Funds	\$	-	\$	-
1-5	Property Tax Receivable	\$	-	\$	-	Other Current Assets [specify...]	\$	-	\$	-
1-6	All Other Assets [specify...]	\$	-	\$	-		\$	-	\$	-
1-7		\$	-	\$	-	<b>Total Current Assets</b>	\$ 267,062	\$	-	
1-8		\$	-	\$	-	Capital Assets, net (from Part 6-4)	\$	-	\$	-
1-9		\$	-	\$	-	Other Long Term Assets [specify...] Building	\$ 60,058	\$	-	
1-10		\$	-	\$	-	Office Fire and Ambulance EQ	\$ 310,955	\$	-	
1-10		\$	-	\$	-	Vehicles	\$ 615,825	\$	-	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	\$	-	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,253,900	\$	-	
<b>Deferred Outflows of Resources</b>										
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	\$	-	\$	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,253,900	\$	-	
<b>Liabilities</b>										
1-16	Accounts Payable	\$	-	\$	-	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	\$	-	\$	-	(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	\$	-	\$	-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	-	\$	-
<b>Deferred Inflows of Resources</b>										
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	\$	-	\$	-
<b>Fund Balance</b>										
1-31	Nonspendable Prepaid	\$	-	\$	-	<b>Net Position</b>				
1-32	Nonspendable Inventory	\$	-	\$	-	Net Investment in Capital Assets	\$ 1,253,900	\$	-	
1-33	Restricted [specify...]	\$	-	\$	-	Emergency Reserves	\$	-	\$	-
1-34	Committed [specify...]	\$	-	\$	-	Other Designations/Reserves	\$	-	\$	-
1-35	Assigned [specify...]	\$	-	\$	-	Restricted	\$	-	\$	-
1-36	Unassigned:	\$	-	\$	-	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	\$	-	\$	-	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 1,253,900	\$	-	
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	\$	-	\$	-	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	\$ 1,253,900	\$	-	

**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]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ 58,767	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 58,767	\$ -	
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	\$ 1,813	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ 113,418	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ 48,154	\$ -	
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	\$ -	\$ -	Interest/Investment Income	\$ 398	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ 13,500	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:Rem Work Comp	\$ 353	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 236,403	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 236,403	\$ -	<b>GRAND TOTALS</b>
							\$ 236,403

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 7,096	\$ -	3-32 See attached addendum for explanation of 3-32
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 8,475	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 2,700	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 14,944	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 7,220	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 6,164	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 7,141	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ 625	\$ -	
3-12		\$ -	\$ -	Other [specify...] Amb Pension	\$ 900	\$ -	
3-13		\$ -	\$ -	Fuel	\$ 3,365	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 96,118	\$ -	
	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...]: Incentives; Dues, Tax; c/o Bad Debt	\$ 29,844	\$ -	
3-21		\$ -	\$ -	Training	\$ 300	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 184,893	\$ -	GRAND TOTAL
							\$ 184,893
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...]Assets sold	\$ (13,500)	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 42,917	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-26)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 96,118	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ -	\$ -	
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	\$ 39,702	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 91,212	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,180,333	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ (17,645)	\$ -	
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.	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 1,253,900	\$ -	

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	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES                      NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?  YES       NO

If yes: 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

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?  YES       NO

If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?  YES       NO

What are the annual lease payments? \$ -

## PART 5 - CASH AND INVESTMENTS

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

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 144,996	
5-2	Certificates of deposit	\$ 89,456	
<b>TOTAL CASH DEPOSITS</b>		<b>\$</b>	<b>234,452</b>
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>			
5-3	<input style="width: 450px; height: 15px;" type="text"/>	\$ -	
	<input style="width: 450px; height: 15px;" type="text"/>	\$ -	
	<input style="width: 450px; height: 15px;" type="text"/>	\$ -	
	<input style="width: 450px; height: 15px;" type="text"/>	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$</b>	<b>-</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$</b>	<b>234,452</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.?  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

We are covered under FDIC insurance

**PART 6 - CAPITAL ASSETS**

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:

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

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ 310	\$ -	\$ -	\$ 310
Buildings	\$ 59,748	\$ -	\$ -	\$ 59,748
Machinery and equipment	\$ 872,732	\$ 110,509	\$ 56,462	\$ 926,779
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 932,790</b>	<b>\$ 110,509</b>	<b>\$ 56,462</b>	<b>\$ 986,837</b>

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

	Balance - beginning of the year <sup>4</sup>	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>

<sup>1</sup> Must agree to prior year-end balance  
<sup>2</sup> 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?
- 7-2 Does the entity have a volunteer firefighters' pension plan?
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ 563
Other (gifts, donations, etc.):	\$ 625
<b>TOTAL</b>	<b>\$ 1,188</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 75

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

- |   |                                     |                          |                          |
|---|-------------------------------------|--------------------------|--------------------------|
|   | YES                                 | NO                       | N/A                      |
| <b>8-1</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>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:</b> |                                     |                          |                          |
| <b>8-2</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:</b>                                |                                     |                          |                          |

Please use this space to provide any explanations or comments:

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 93,984
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- |            |                                     |                          |
|------------|-------------------------------------|--------------------------|
|            | YES                                 | NO                       |
| <b>9-1</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?**

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments:

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

- |             |                          |                                     |
|-------------|--------------------------|-------------------------------------|
|             | YES                      | NO                                  |
| <b>10-1</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Is this application for a newly formed governmental entity?**

If yes: Date of formation:

- |             |                          |                                     |
|-------------|--------------------------|-------------------------------------|
|             | YES                      | NO                                  |
| <b>10-2</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Has the entity changed its name in the past or current year?**

If Yes: NEW name   
 PRIOR name

- |             |                          |                                     |
|-------------|--------------------------|-------------------------------------|
|             | YES                      | NO                                  |
| <b>10-3</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Is the entity a metropolitan district?**

- |             |                          |                                     |
|-------------|--------------------------|-------------------------------------|
|             | YES                      | NO                                  |
| <b>10-4</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Please indicate what services the entity provides:**

- |             |                          |                                     |
|-------------|--------------------------|-------------------------------------|
|             | YES                      | NO                                  |
| <b>10-5</b> | <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:

- |             |                                     |                          |
|-------------|-------------------------------------|--------------------------|
|             | YES                                 | NO                       |
| <b>10-6</b> | <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	0.000
General/Other mills	2.289
<b>Total mills</b>	<b>2.289</b>

Please use this space to provide any explanations or comments:

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	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Robert Fletcher	I, <u>Robert Fletcher</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>Robert Fletcher</u> Date: <u>3-23-22</u> My term Expires: <u>2023</u>
2	Marjorie "Marge" Campbell	I, <u>Marge Campbell</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>Marge Campbell</u> Date: <u>3-23-22</u> My term Expires: <u>2022</u>
3	Austin Hazen	I, <u>Rodney Hazen</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>Rodney Hazen</u> Date: <u>3-23-22</u> My term Expires: <u>2022</u>
4	Rodney Hazen	I, <u>Austin Hazen</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>Austin Hazen</u> Date: <u>3-23-22</u> My term Expires: <u>2023</u>
5	Thomas Wagner	I, <u>Thomas Wagner</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>Thomas Wagner</u> Date: <u>3-23-22</u> My term Expires: <u>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: _____

# RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2021 FOR THE HOLLY FIRE AND AMBULANCE DISTRICT, STATE OF COLORADO

WHEREAS, the Board of Directors of Holly Fire and Ambulance District wishes to claim exemption from the audit requirement 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 or expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Holly Fire and Ambulance District exceeded \$750,000 for Year 2021; and

WHEREAS said application for exemption from audit for Holly Fire and Ambulance District has been prepared by Kammie Cathcart, Vice President of TBK Bank in Holly, CO, with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordered by the Board of Directors of the Holly Fire and Ambulance District that the application for exemption from audit for Holly Fire and Ambulance for the year ended December 31, 2021 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Holly Fire and Ambulance 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 Holly Fire and Ambulance District for the year ended December 31, 2021

ADOPTED THIS 23th day of March, A.D. 2022

*Robert Fletcher*

Robert Fletcher (Term Expires 2023)  
President, Holly Fire and Ambulance District

Members of Governing Body	Term Expires	Signature
Marjorie "Marge" Campbell	2022	<i>Marge Campbell</i>
Austin Hazen	2022	<i>Austin Hazen</i>
Rodney Hazen	2023	<i>Rodney Hazen</i>
Thomas Wagner	2022	<i>Thomas Wagner</i>