

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

**NAME OF GOVERNMENT  
ADDRESS**

**DEL NORTE FIRE PROTECTION DISTRICT  
PO BOX 368  
DEL NORTE, CO 81132**

**For the Year Ended  
12/31/2022  
or fiscal year ended:**

**CONTACT PERSON  
PHONE  
EMAIL**

**RHONDA RICHARDSON  
719-657-3600  
brite3600@gmail.com**

**CERTIFICATION OF PREPARER**

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

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

**WILLIAM L DESOUCHET  
CPA  
  
PO BOX 1810, ALAMOSA, CO 81101  
719-589-1902  
1/24/2023  
CPA**

**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"/>	

**P**

2/24

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

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page.
		GENERAL FUND	Fund*		PERSON FUND	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 13,206	\$ -	Cash & Cash Equivalents	\$ 17,071	\$ -	
1-2	Investments	\$ 256,248	\$ -	Investments	\$ 860,726	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 9	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 1,643	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	<b>Total Current Assets</b>	\$ 877,807	\$ -	
1-7	<b>FIXED ASSETS</b>	\$ -	\$ -	Capital & Right to Use 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) <b>TOTAL ASSETS</b>	\$ 271,096	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 877,807	\$ -	
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) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 271,096	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 877,807	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ 3,179	\$ -	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) <b>TOTAL CURRENT LIABILITIES</b>	\$ 3,179	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 3,179	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources:			
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted	\$ 16,933	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 877,807	\$ -	
1-36	Unassigned:	\$ 250,984	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	(add lines 1-31 through 1-36) <b>TOTAL FUND BALANCE</b>	\$ 267,917	\$ -	(add lines 1-31 through 1-36) <b>TOTAL NET POSITION</b>	\$ 877,807	\$ -	
1-38	(add lines 1-27, 1-30 and 1-37) <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 271,096	\$ -	(add lines 1-27, 1-30 and 1-37) <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 877,807	\$ -	

**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*		GENERAL FUND	Fund*	
	<b>Tax Revenue</b>			<b>Tax Revenue</b>			
2-1	Property (include mills levied in Question 10-6)	\$ 154,609	\$ -	Property (include mills levied in Question 10-6)	\$ 18,045	\$ -	
2-2	Specific Ownership	\$ 20,414	\$ -	Specific Ownership	\$ 2,383	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue TREASURER FEES	\$ (4,893)	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -	TREASURER FEES	\$ (299)	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 170,129	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 20,128	\$ -	
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	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	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	\$ 1,439	\$ -	Interest/Investment Income	\$ 15,810	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ 28,075	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	GENERAL FUND	\$ 1,900	\$ -	
2-23		\$ -	\$ -	STATE CONTRIBUTION	\$ 16,863	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 199,644	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 54,701	\$ -	
	<b>Other Financing Sources</b>			<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 199,644	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 54,701	\$ -	\$ 254,345

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*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 107,392	\$ -	General Operating & Administrative	\$ 38,289	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ 210,176	\$ -	Debt Service	\$ -	\$ -	
	Debt Service			Principal (should match amount in 4-4)	\$ -	\$ -	
3-15	Principal (should match amount in 4-4)	\$ 23,058	\$ -	Interest	\$ -	\$ -	
3-16	Interest	\$ 5,463	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 346,089	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENSES</b>	\$ 38,289	\$ -	<b>GRAND TOTAL</b> 384,378
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/Amortization	\$ -	\$ -	
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) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-27 plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (146,445)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 16,412	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 414,362	\$ -	Net Position, January 1 from December 31 prior year report	\$ 861,395	\$ -	
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.	\$ 267,917	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 877,807	\$ -	

**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.

4-1	Does the entity have outstanding debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)		

	Balance at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ 177,131	\$ 23,058	\$ 154,073
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 177,131</b>	<b>\$ 23,058</b>	<b>\$ 154,073</b>

Please answer the following questions by marking the appropriate boxes.

4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	What is being leased?	AIRPACS	
	What is the original date of the lease?	1/4/2022	
	Number of years of lease?	7	
	Is the lease subject to annual appropriation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments?	\$ 28,521	

**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	\$ 30,277
5-2	Certificates of deposit	\$ 1,116,974
	<b>TOTAL CASH DEPOSITS</b>	<b>\$ 1,147,251</b>
5-3	Investments (if investment is a mutual fund, please list underlying investments):	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 1,147,251</b>

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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS**

Please answer the following question by marking in the appropriate box

- 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, YES  NO   
**MUST explain:**

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ 2,443,851	\$ 210,176	\$ -	\$ 2,654,027
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,443,851</b>	<b>\$ 210,176</b>	<b>\$ -</b>	<b>\$ 2,654,027</b>

6-4 Complete the following Capital & Right-To-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PART 7 - PENSION INFORMATION**

- 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

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 20,128
State contribution amount:	\$ 16,863
Other (gifts, donations, etc.):	\$ 17,710
<b>TOTAL</b>	<b>\$ 54,701</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 113

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box.

- |     |                                                                                                                                                  | YES                                 | NO                       | N/A                      |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 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	\$ 164,534
PENSION	\$ 35,220
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box.

- |     |                                                                                                              | YES                                 | NO                       |
|-----|--------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 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 7 percent emergency reserve requirement. All governments should determine if they meet the requirement of TABOR.

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box.

- |         |                                                                                            | YES                                 | NO                                  |
|---------|--------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
| 10-1    | Is this application for a newly formed governmental entity?                                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input type="text"/>                                                    |                                     |                                     |
| 10-2    | Has the entity changed its name in the past or current year?                               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If Yes: | NEW name <input type="text"/>                                                              |                                     |                                     |
|         | PRIOR name <input type="text"/>                                                            |                                     |                                     |
| 10-3    | Is the entity a metropolitan district?                                                     | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10-4    | Please indicate what services the entity provides:                                         |                                     |                                     |
|         | <input type="text"/>                                                                       |                                     |                                     |
| 10-5    | Does the entity have an agreement with another government to provide services?             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | List the name of the other governmental entity and the services provided:                  |                                     |                                     |
|         | <input type="text" value="FOREST SERVICE MUTUAL AIDE"/>                                    |                                     |                                     |
| 10-6    | Does the entity have a certified mill levy?                                                | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | Please provide the number of mills levied for the year reported (do not enter \$ amounts): |                                     |                                     |
|         | Bond Redemption mills <input type="text" value="0.000"/>                                   |                                     |                                     |
|         | General/Other mills <input type="text" value="4.754"/>                                     |                                     |                                     |
|         | Total mills <input type="text" value="4.754"/>                                             |                                     |                                     |

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	\$ 1,147,251	Unrestricted Fund Balan	\$ 250,984	Total Tax Revenue	\$	170,129
Current Liabilities	\$ 3,179	Total Fund Balance	\$ 267,917	Revenue Paying Debt Service	\$	199,644
Deferred Inflow	\$ -	PY Fund Balance	\$ 414,362	Total Revenue	\$	199,644
		Total Revenue	\$ 199,644	Total Debt Service Principal	\$	23,058
		Total Expenditures	\$ 346,089	Total Debt Service Interest	\$	5,463
		Interfund In	\$ -			
		Interfund Out	\$ -	<b>Enterprise Funds</b>		
<b>Governmental</b>		- Proprietary		Net Position	\$	877,807
Total Cash & Investments	\$ 269,453	- Current Assets	\$ 877,807	PY Net Position	\$	861,395
Transfers In	\$ -	Deferred Outflow	\$ 154,609	- Government-Wide		
Transfers Out	\$ -	Current Liabilities	\$ 23,058	- Total Outstanding Debt	\$	154,073
Property Tax	\$ -	Deferred Inflow	\$ 346,089	- Authorized but Unissued	\$	-
Debt Service Principal	\$ -	Cash & Investments	\$ 28,075	Year Authorized		1/0/1900
Total Expenditures	\$ -	- Principal Expense	\$ -			
Total Developer Advances	\$ -					
Total Developer Repayments	\$ -					

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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.

*INITIALS* of the members of the governing body must complete and sign in the column below.

1	Full Name <b>ROY DALE WEAVER</b>	I, <u>Roy Dale Weaver</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>Roy Dale Weaver</u> Date: <u>2-16-23</u> My term Expires: <u>May 2023</u>
2	Full Name <b>CLAUDE TRUJILLO</b>	I, <u>Claude A Trujillo</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>Claude A Trujillo</u> Date: <u>2/16/23</u> My term Expires: <u>May 2025</u>
3	Full Name <b>JERRY GALLEGOS</b>	I, <u>Jerry Gallegos</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>Jerry Gallegos</u> Date: <u>2/16/23</u> My term Expires: <u>May 2023</u>
4	Full Name <b>TERRY HAYNIE</b>	I, <u>Terry Haynie</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>Terry Haynie</u> Date: <u>2-16-23</u> My term Expires: <u>May 2025</u>
5	Full Name <b>MIKE MADDOX</b>	I, <u>Mike Maddox</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>Mike Maddox</u> Date: <u>2-16-23</u> My term Expires: <u>May 2025</u>
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**RESOLUTION FOR EXEMPTION FROM AUDIT**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE YEAR 2022 FOR THE DEL NORTE FIRE PROTECTION DISTRICT, STATE OF COLORADO

WHEREAS THE BOARD OF THE DEL NORTE FIRE PROTECTION DISTRICT WISHES TO CLAIM EXEMPTION FOR THE AUDIT REQUIREMENTS OF SECTION 29-1-603, CRS AND WHEREAS SECTION 29-1-604, CRS STATES THAT ANY LOCAL GOVERNMENT WHERE NEITHER REVENUES NOR EXPENDITURES EXCEED \$500,000 MAY WITH APPROVAL OF THE STATE AUDITOR, BE EXEMPT FROM THE PROVISION OF SECTION 29-1-603, CRS AND WHEREAS NEITHER REVENUES NOR EXPENDITURES FOR THE DEL NORTE FIRE PROTECTION DISTRICT EXCEEDED \$ 500,000 FOR THE YEAR 2022 AND WHEREAS AN EXPEMTION FOR AUDIT FOR THE DEL NORTE FIRE PROTECTION DISTRICT HAS BEEN PREPARED BY WILLIAM DESOUCHET, CPA, AN INDEPENDENT ACCOUNTANT WITH KNOWLEDGE OF GOV. ACCOUNTING AND WHEREAS SAID APPLICATION FOR EXEMPTION OF AUDIT HAS BEEN COMPLETED IN ACCORDANCE WITH REGULATION ISSUED BY THE STATE AUDITOR.

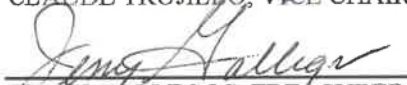
NOW THEREFORE BE IT RESOLVED BY THE BOARD OF THE DEL NORTE FIRE PROTECTION THAT THE APPLICATION FOR EXEMPTION FROM AUDIT FOR THE YEAR ENDING DEC. 31, 2022 HAS BEEN REVIEWED AND IS HEREBY APPROVED BY THE MAJORITY OF THE BOARD OF THE DEL NORTE FIRE PROTECTION DISTRICT. THIS RESOLUTION SHALL BE ATTACHED TO AND BECOME A PART OF THE APPLICATION FOR EXEMPTION FROM AUDIT OF THE DEL NORTE FIRE PROTECTION DISTRICT FOR YEAR ENDING DEC 31, 2022.

ADOPTED THIS 16th DAY OF FEBRUARY, 2023.

  
DALE WEAVER, BOARD CHAIRMAN

  
RHONDA RICHARDSON  
BOARD SECRETARY

  
CLAUDE TRUJILLO, VICE CHAIRMAN

  
JERRY GALLEGOS, TREASURER

  
TERRY HAYNIE, DIRECTOR

  
MIKE MADDOX, DIRECTOR



# WILLIAM L. DESOUCHET, CPA

315 Edison Avenue • P.O. Box 1810 • Alamosa, CO 81101  
Phone: (719) 589-1902 • Fax: (719) 589-1904 • Cell: (719) 298-1361  
E-mail: [bill@desouchet.com](mailto:bill@desouchet.com) • [www.desouchet.com](http://www.desouchet.com)

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Board of Directors

Del Norte Fire Protection District

Del Norte, Colorado

Management is responsible for the accompanying financial statements of the Del Norte Fire Protection District, which comprise the Exemption From Audit prescribed form for the year ending December 31, 2022. 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.

The financial statements included in the accompanying prescribed form are intended to comply 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.

A handwritten signature in cursive script that reads "William L. Desouchet".

Alamosa, Colorado

January 25, 2023