

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES **MORE THAN \$100,000 BUT NOT MORE THAN \$750,000**

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **EACH YEAR** and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an Independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA **WITHIN 3 MONTHS** AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. **APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.**
GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE **MODIFIED ACCRUAL BASIS**
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A **BUDGETARY BASIS**

POSTMARK DATES WILL **NOT** BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL **NOT** BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL **NOT** BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS **MUST** BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been **PERSONALLY** reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
 - or--
 - Have you included a resolution?
 - Does the resolution state that the governing body **PERSONALLY** reviewed and approved the resolution in an open public meeting?
 - Has the resolution been signed by a **MAJORITY** of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - If yes, does the application include **ORIGINAL INK SIGNATURES** from the **MAJORITY** of the governing body?

Checkout our [web portal](#). Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osa/lq>

For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

Email: osa.lq@coleq.gov or Phone: 303-869-3000

QUESTIONS?

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.
Governmental Activity should be reported on the Modified Accrual Basis
Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3
Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.
In that event, **AN AUDIT SHALL BE REQUIRED.**

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT ADDRESS	RICO FIRE PROTECTION DISTRICT
	PO BOX 39 RICO, COLORADO 81332
CONTACT PERSON PHONE EMAIL	DAVID KUNZ
	970-729-1690
	RICO_VFD@YAHOO.COM

For the Year Ended
12/31/2023
or fiscal year ended:

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:	HEIDI TRAINOR
TITLE	CERTIFIED PUBLIC ACCOUNTANT
FIRM NAME (if applicable)	HEIDI TRAINOR, CPA, PC
ADDRESS	PO BOX 808, CORTEZ, CO 81321
PHONE	970-565-2435
RELATIONSHIP TO ENTITY	ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

Heidi Trainor

1/17/2024

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 (5.3) and 32-1-104 (3), C.R.S.]	YES	NO
	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

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 #	
Assets							
1-1	Cash & Cash Equivalents	\$	369,729	\$	-		
1-2	Investments	\$	-	\$	-		
1-3	Receivables	\$	-	\$	-		
1-4	Due from Other Entities or Funds	\$	-	\$	-		
1-5	Property Tax Receivable	\$	-	\$	-		
	All Other Assets [specify...]	\$	-	\$	-		
1-6	Lease Receivable (as Lessor)	\$	-	\$	-		
1-7		\$	-	\$	-		
1-8		\$	-	\$	-		
1-9		\$	-	\$	-		
1-10		\$	-	\$	-		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	369,729	\$	-		
Deferred Outflows of Resources:							
1-12	[specify...]	\$	-	\$	-		
1-13	[specify...]	\$	-	\$	-		
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	\$	-		
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	369,729	\$	-		
Liabilities							
1-16	Accounts Payable	\$	-	\$	-		
1-17	Accrued Payroll and Related Liabilities	\$	-	\$	-		
1-18	Unearned Revenue	\$	-	\$	-		
1-19	Due to Other Entities or Funds	\$	-	\$	-		
1-20	All Other Current Liabilities	\$	-	\$	-		
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	-	\$	-		
1-22	All Other Liabilities [specify...]	\$	-	\$	-		
1-23		\$	-	\$	-		
1-24		\$	-	\$	-		
1-25		\$	-	\$	-		
1-26		\$	-	\$	-		
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	-	\$	-		
Deferred Inflows of Resources:							
1-28	Deferred Property Taxes	\$	-	\$	-		
1-29	Lease related (as lessor)	\$	-	\$	-		
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	\$	-		
Fund Balance							
1-31	Nonspendable Prepaid	\$	362,729	\$	-		
1-32	Nonspendable Inventory	\$	-	\$	-		
1-33	Restricted (RASOR)	\$	7,000	\$	-		
1-34	Committed [specify...]	\$	-	\$	-		
1-35	Assigned [specify...]	\$	-	\$	-		
1-36	Unassigned:	\$	-	\$	-		
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	369,729	\$	-		
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	\$	369,729	\$	-		
Assets							
	Cash & Cash Equivalents	\$	184,270	\$	-		
	Investments	\$	-	\$	-		
	Receivables	\$	-	\$	-		
	Due from Other Entities or Funds	\$	-	\$	-		
	Other Current Assets [specify...]	\$	-	\$	-		
	Total Current Assets	\$	184,270	\$	-		
	Capital & Right to Use Assets, net (from Part 6-4)	\$	-	\$	-		
	Other Long Term Assets [specify...]	\$	-	\$	-		
		\$	-	\$	-		
		\$	-	\$	-		
	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	184,270	\$	-		
Deferred Outflows of Resources							
	[specify...]	\$	-	\$	-		
	[specify...]	\$	-	\$	-		
	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	\$	-		
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	184,270	\$	-		
Liabilities							
	Accounts Payable	\$	-	\$	-		
	Accrued Payroll and Related Liabilities	\$	-	\$	-		
	Accrued Interest Payable	\$	-	\$	-		
	Due to Other Entities or Funds	\$	-	\$	-		
	All Other Current Liabilities	\$	-	\$	-		
	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	-	\$	-		
	Proprietary Debt Outstanding (from Part 4-4)	\$	-	\$	-		
	Other Liabilities [specify...]	\$	-	\$	-		
		\$	-	\$	-		
		\$	-	\$	-		
	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	-	\$	-		
Deferred Inflows of Resources							
	Pension/OPEB Related	\$	-	\$	-		
	Other [specify...]	\$	-	\$	-		
	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	\$	-		
Net Position							
	Net Investment in Capital and Right-to Use Assets	\$	-	\$	-		
	Emergency Reserves	\$	-	\$	-		
	Other Designations/Reserves	\$	184,270	\$	-		
	Restricted	\$	-	\$	-		
	Undesignated/Unreserved/Unrestricted	\$	-	\$	-		
	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$	184,270	\$	-		
	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	\$	184,270	\$	-		

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 #	
Tax Revenue				Tax Revenue			
2-1	Property (include mills levied in Question 10-4)	\$ 58,151	\$ -	Property (include mills levied in Question 10-4)	\$ -	\$ -	
2-2	Specific Ownership	\$ 3,445	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (EXCISE TAX):	\$ 7,836	\$ -	Other Tax Revenue (DOLA PENSION FUND CONT):	\$ 3,824	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ 69,432	\$ -	Add lines 2-1 through 2-7	\$ 3,824	\$ -	
	TOTAL TAX REVENUE			TOTAL TAX REVENUE			
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	Highway Users Tax Funds (HURF)	\$ -	\$ -	
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	\$ 92,557	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 32,855	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 1,036	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 9,075	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 10,321	\$ -	Interest/Investment Income	\$ 8,836	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 215,276	\$ -	Add lines 2-9 through 2-23	\$ 12,660	\$ -	
	TOTAL REVENUES			TOTAL REVENUES			
Other Financing Sources				Other Financing Sources			
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	\$ -	\$ -	Add lines 2-25 through 2-28	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES			
2-30	Add lines 2-24 and 2-29	\$ 215,276	\$ -	Add lines 2-24 and 2-29	\$ 12,660	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES			
		\$ 215,276	\$ -	\$ 12,660	\$ -	\$ -	227,936
	GRAND TOTALS						

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*	
	Expenditures			Expenses			
3-1	General Government	\$ 19,743	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 38,819	\$ -	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 (PENSION PAYMENTS)	\$ 5,400	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 81,397	\$ -	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 (FUNDRAISING):	\$ 12,279	\$ -	All Other (specify...):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21			Add lines 3-1 through 3-21			
	TOTAL EXPENDITURES	\$ 152,238	\$ -	TOTAL EXPENSES	\$ 5,400	\$ -	GRAND TOTAL
3-23	Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ (4,318)	\$ -	\$ 157,938
3-24	Interfund Transfers out	\$ 4,318	\$ -	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 3-16, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 4,318	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 59,720	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 11,578	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 311,009	\$ -	Net Position, January 1 from December 31 prior year report	\$ 172,692	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
	This total should be the same as line 1-37.	\$ 389,729	\$ -	This total should be the same as line 1-37.	\$ 184,270	\$ -	

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) 859-3000 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	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

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

If yes: How much? \$ -

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.

Please use this space to provide any explanations or comments:

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 553,999	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 553,999
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 553,999

Please answer the following question by marking in the appropriate box

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, 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	\$ 213,397	\$ -	\$ -	\$ 213,397
Buildings	\$ 223,382	\$ -	\$ -	\$ 223,382
Machinery and equipment	\$ 873,485	\$ 81,397	\$ -	\$ 954,882
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,310,244	\$ 81,397	\$ -	\$ 1,391,641

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 & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
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

7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO Please use this space to provide any explanations or comments:

- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

PENSION PLAN IS SELF ADMINISTERED BY THE BOARD AND FUNDS ARE INVESTED IN CSAFE.

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 4,318
State contribution amount:	\$ 3,824
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 8,142

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	
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"/>	Please use this space to provide any explanations or comments:
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	\$ 383,385
PENSION FUND	\$ 179,293
	\$ -
	\$ -

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))? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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							
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:						
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
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"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-5 Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-6 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):	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
			<table border="1"> <tr> <td>Bond Redemption mills</td> <td align="right">0.000</td> </tr> <tr> <td>General/Other mills</td> <td align="right">7.468</td> </tr> <tr> <td>Total mills</td> <td align="right">7.468</td> </tr> </table>	Bond Redemption mills	0.000	General/Other mills	7.468	Total mills	7.468
Bond Redemption mills	0.000								
General/Other mills	7.468								
Total mills	7.468								
10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-252 [Section 32-1-207 C.R.S.]? If NO, please explain. <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

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 \$	553,999	Unrestricted Fund Balan \$	69,432
Current Liabilities \$	-	Total Fund Balance \$	-
Deferred Inflow \$	-	PY Fund Balance \$	215,276
		Total Revenue \$	-
		Total Debt Service Principal \$	-
		Total Debt Service Interest \$	-
		Total Assets \$	369,729
		Total Liabilities \$	-
Governmental	Interfund In \$	Enterprise Funds	
Total Cash & Investments \$	369,729	Interfund Out \$	184,270
Transfers In \$	-	Proprietary \$	-
Transfers Out \$	4,318	Current Assets \$	184,270
Property Tax \$	58,151	Deferred Outflow \$	-
Debt Service Principal \$	-	Current Liabilities \$	-
Total Expenditures \$	152,238	Deferred Inflow \$	-
Total Developer Advances \$	-	Cash & Investments \$	184,270
Total Developer Repayments \$	-	Principal Expense \$	-
		Year Authorized	1/0/1900

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	YES	NO
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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.

	MUST Print the names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name GREGG ANDERSON	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: _____
2	Full Name SARAH ECKLES	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: _____
3	Full Name RAEGAN ELLEASE	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: _____
4	Full Name TYLER LAPP	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: _____
5	Full Name PAUL RUUD	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: _____
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: _____