

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT ADDRESS

East Orchard Mesa Fire Protection District  
P.O. Box 164  
Palisade, CO 81526

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Su Kentz  
970-464-1188 or 970-623-4871 (cell)  
sukentz@gmail.com

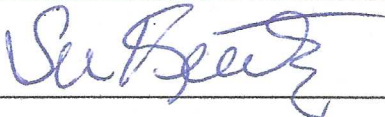
### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

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

Su Kentz  
Volunteer Board Member and Treasurer  
  
3623 F Rd, Palisade, CO 81526  
970-464-1188 or 970-623-4871 (cell)  
3/26/2020

### PREPARER (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

U.S. Postal Service™

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

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



9590 9402 4445 8248 0745 29

7019 1640 0000 9489 4710

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

*Justin L. Smith*

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

2. Is delivery address different from item 1?  Yes  
If YES, enter delivery address below:  No

Local Government Audit Division  
1525 Sherman St. 7th Floor Denver, CO 80203

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery



*Audit*

## PART 2 - REVENUE

**REVENUE:** All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 31,727	Please use this space to provide any necessary explanations	
2-2	Specific ownership	\$ 4,961		
2-3	Sales and use	\$ 901		
2-4	Other (specify):	\$ -		
2-5	Licenses and permits	\$ -		
2-6	Intergovernmental: Grants	\$ 43,701		2-9 Colorado Wildland fire pmt.
2-7	Conservation Trust Funds (Lottery)	\$ -		2-20
2-8	Highway Users Tax Funds (HUTF)	\$ -		Donations were made at the request of memorials for prior Volunteer Fireman Max Noland 2-21 other Burn Permits from Mesa County
2-9	Other (specify):	\$ 2,919		
2-10	Charges for services	\$ -		
2-11	Fines and forfeits	\$ -		
2-12	Special assessments	\$ -		
2-13	Investment income	\$ -		
2-14	Charges for utility services	\$ -		
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -		
2-16	Lease proceeds	\$ 502		
2-17	Developer Advances received (should agree with line 4-4)	\$ -		
2-18	Proceeds from sale of capital assets	\$ -		
2-19	Fire and police pension	\$ -		
2-20	Donations	\$ 2,367		
2-21	Other (specify):	\$ 275		
2-22		\$ -		
2-23		\$ -		
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 87,353		

## PART 3 - EXPENDITURES/EXPENSES

**EXPENDITURES:** All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations	
3-1	Administrative	\$ 1,427	Please use this space to provide any necessary explanations	
3-2	Salaries	\$ -		
3-3	Payroll taxes	\$ -		
3-4	Contract services	\$ -		
3-5	Employee benefits	\$ -		
3-6	Insurance	\$ 4,714		
3-7	Accounting and legal fees	\$ 1,433		3-7 Legal fees to assist with ballot vote for increasing mill levy
3-8	Repair and maintenance	\$ 3,522		
3-9	Supplies	\$ 3,460		
3-10	Utilities and telephone	\$ -		
3-11	Fire/Police	\$ -		
3-12	Streets and highways	\$ -		
3-13	Public health	\$ -		
3-14	Culture and recreation	\$ -		
3-15	Utility operations	\$ 3,732		
3-16	Capital outlay	\$ 49,142		
3-17	Debt service principal (should agree with Part 4)	\$ -		3-16 grant money for radios, extraction tool, volunteer bunker gear 3-23 Other Training for volunteers, dues,911 use,pmt for wildland fire
3-18	Debt service interest	\$ -		
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -		
3-20	Repayment of Developer Advance Interest	\$ -		
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -		
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -		
3-23	Other (specify):	\$ 10,209		
3-24		\$ -		
3-25		\$ -		
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 77,639		

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 <b>Does the entity have outstanding debt?</b> If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 <b>Is the debt repayment schedule attached? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 <b>Is the entity current in its debt service payments? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
<b>General obligation bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Notes/Loans</b>	\$ -	\$ -	\$ -	\$ -
<b>Leases</b>	\$ -	\$ -	\$ -	\$ -
<b>Developer Advances</b>	\$ -	\$ -	\$ -	\$ -
<b>Other (specify):</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-5 <b>Does the entity have any authorized, but unissued, debt?</b> If yes: How much? <span style="float: right;">\$ -</span> Date the debt was authorized: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6 <b>Does the entity intend to issue debt within the next calendar year?</b> If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 <b>Does the entity have debt that has been refinanced that it is still responsible for?</b> If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 <b>Does the entity have any lease agreements?</b> If yes: What is being leased? <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div> What is the original date of the lease? <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div> Number of years of lease? <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div> Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 <b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 38,413	
5-2 <b>Certificates of deposit</b>	\$ 10,498	
<b>Total Cash Deposits</b>		\$ 48,911
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 48,911

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 <b>Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 <b>Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

- |   | Yes                                 | No                       |
|---|-------------------------------------|--------------------------|
| 6-1 Does the entity have capital assets?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 55,000	\$ -	\$ -	\$ 55,000
Buildings	\$ 78,910	\$ -	\$ -	\$ 78,910
Machinery and equipment	\$ 183,196	\$ 49,412	\$ -	\$ 232,608
Furniture and fixtures	\$ 800	\$ -	\$ -	\$ 800
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 317,906</b>	<b>\$ 49,412</b>	<b>\$ -</b>	<b>\$ 367,318</b>

Please use this space to provide any explanations or comments:

Additions to our assets were made possible by Grants

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| 7-1 Does the entity have an "old hire" firemen's pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firemen's pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If yes: Who administers the plan?

Indicate the contributions from:

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

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |  | Yes                                 | No                       | N/A                      |
|--|-------------------------------------|--------------------------|--------------------------|
| 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? | <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 budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses
General Fund (Mill levy and Specific Ownership taxes)	\$ 37,589
Grants	\$ 43,701

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

		Yes	No
<b>9-1</b>	<b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<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>		

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

		Yes	No
	<b>Is this application for a newly formed governmental entity?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10-1</b>	If yes: <b>Date of formation:</b> <input style="width: 450px;" type="text"/>		
<b>10-2</b>	<b>Has the entity changed its name in the past or current year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: <b>Please list the NEW name &amp; PRIOR name:</b> <input style="width: 530px;" type="text"/>		
<b>10-3</b>	<b>Is the entity a metropolitan district?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<b>Please indicate what services the entity provides:</b> <input style="width: 530px;" type="text"/>		
<b>10-4</b>	<b>Does the entity have an agreement with another government to provide services?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: <b>List the name of the other governmental entity and the services provided:</b> <input style="width: 530px;" type="text"/>		
<b>10-5</b>	<b>Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: <b>Date Filed:</b> <input style="width: 450px;" type="text"/>		
<b>10-6</b>	<b>Does the entity have a certified Mill Levy?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	If yes: <b>Please provide the following mills levied for the year reported (do not report \$ amounts):</b>		

<b>Bond Redemption mills</b>	<input style="width: 100%;" type="text"/>
<b>General/Other mills</b>	<b>4.270</b>
<b>Total mills</b>	<b>4.270</b>

Please use this space to provide any explanations or comments:

## PART 11 - 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?  YES  NO

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### 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.

Print the names of ALL members of current governing body below.  
Print Board Member's Name

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member 1	Gene Byrne	I <u>Albert E Byrne Sr.</u> , attest 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>Albert E Byrne Sr.</u> Date: <u>March 26 2020</u> My term Expires: <u>May 2020</u>
Board Member 2	Bobby Dery	I _____, attest 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: _____
Board Member 3	Su Kentz	I <u>Su Kentz</u> , attest 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>Su Kentz</u> Date: <u>3-26-2020</u> My term Expires: <u>5-1-2020</u>
Board Member 4	Bill Dunn	I <u>Bill Dunn</u> , attest 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>Bill Dunn</u> Date: <u>3-26-2020</u> My term Expires: <u>5-1-2020</u>
Board Member 5	Bruce Talbott	I <u>Bruce Talbott</u> , attest 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>Bruce Talbott</u> Date: <u>3/26/2020</u> My term Expires: <u>5/1/2020</u>
Board Member 6		I _____, attest 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: _____
Board Member 7		I _____, attest 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: _____