

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT

ADDRESS

Dolores Fire Protection District

P O Box 599

Dolores CO 81323

For the Year Ended

12/31/2021

or fiscal year ended:

CONTACT PERSON

PHONE

EMAIL

FAX

Tracy Montgomery

970-749-8295

tracy@doloresfire.org

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

Ronny R Farmer

owner

rfarmer, llc

P O Box 1173

719 336-7428

21-May-22

outside accountant

PREPARER (SIGNATURE REQUIRED)

see accountants' compilation report

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:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
		General	Special	Trust	Proprietary		
Assets							
1-1	Cash & Cash Equivalents	\$ 404,832	\$ -	Cash & Cash Equivalents	\$ -	\$ 3,096	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ 630,182	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 601,711	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]				\$ -	\$ -	
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ 633,278	
1-7		\$ -	\$ -	Capital Assets, net (from Part 4-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,006,543	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ 633,278	
Deferred Outflows of Resources							
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,006,543	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ 633,278	
Liabilities							
1-16	Accounts Payable	\$ 250	\$ -	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	\$ 250	\$ -	(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	\$ 250	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$ 601,711	\$ -	Pension Related	\$ -	\$ -	
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 601,711	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance							
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Position			
1-32	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ 633,278	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 404,582	\$ -	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	\$ 404,582	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ 633,278	
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	\$ 1,006,543	\$ -	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	\$ -	\$ 633,278	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Revenues	Other Financing Sources	Revenues	Other Financing Sources	
Tax Revenue				Tax Revenue		
2-1	Property (include mills levied in Question 10-4)	\$ 581,252	\$ -	Property (include mills levied in Question 10-4)	\$ - \$ -	
2-2	Specific Ownership	\$ 82,824	\$ -	Specific Ownership	\$ - \$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ - \$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ - \$ -	
2-5	Delinquent tax and interest	\$ 1,612	\$ -		\$ - \$ -	
2-6			\$ -		\$ - \$ -	
2-7		\$ -	\$ -		\$ - \$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 645,688	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ - \$ -	
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	\$ - \$ 53,583	
2-14	Grants	\$ -	\$ -	Grants	\$ - \$ -	
2-15	Donations	\$ 2,875	\$ -	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	\$ 153	\$ -	Interest/Investment Income	\$ - \$ 4	
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...): Misc	\$ 225	\$ -	All Other (specify...):	\$ - \$ -	
2-23		\$ -	\$ -		\$ - \$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 648,941	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ - \$ 53,587	
Other Financing Sources				Other Financing Sources		
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ - \$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ - \$ -	
2-27	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ - \$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ - \$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 648,941	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ - \$ 53,587	
						GRAND TOTALS
						\$ 702,528

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line	Description	Amount	Encumbrances	Amount	Encumbrances	
Expenditures				Expenses		
3-1	General Government	\$ 26,858	\$ -	General Operating & Administrative	\$ - \$ 4,500	
3-2	Judicial	\$ -	\$ -	Salaries	\$ - \$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ - \$ -	
3-4	Fire	\$ 265,979	\$ -	Contract Services	\$ - \$ 92,220	The \$92,200 was pension payments to the retired volunteer fire fighters.
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...]: pension contribution	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ - \$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ - \$ -	
3-13		\$ -	\$ -		\$ - \$ -	
3-14	Capital Outlay	\$ 15,685	\$ -	Capital Outlay	\$ - \$ -	
Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ - \$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ - \$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ - \$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ - \$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ - \$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ - \$ -	
3-21		\$ -	\$ -		\$ - \$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 308,522	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ - \$ 96,720	GRAND TOTAL \$ 405,242
3-23	Interfund Transfers (In)	\$ -	\$ (69,500)	Net Interfund Transfers (In) Out	\$ - \$ (69,500)	
3-24	Interfund Transfers Out	\$ 69,500	\$ -	Other [specify...][enter negative for expense]	\$ - \$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ - \$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ - \$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ - \$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ - \$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 69,500	\$ (69,500)	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ - \$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 270,919	\$ 69,500	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ - \$ 26,367	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 133,663	\$ 606,911	Net Position, January 1 from December 31 prior year report	\$ - \$ 606,911	
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.	\$ 404,582	\$ 676,411	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ - \$ 633,278	

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?	YES ☐	NO ☒
4-2	Is the debt repayment schedule attached? If no, MUST explain: 	☐	☒
4-3	Is the entity current in its debt service payments? If no, MUST explain: 	☐	☐
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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Please use this space to provide any explanations or comments:

*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 29-1-805(2) C.R.S.]?	☐	☒
If yes:	How much? Date the debt was authorized: 		
4-6	Does the entity intend to issue debt within the next calendar year?	☐	☒
If yes:	How much? 		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	☐	☒
If yes:	What is the amount outstanding? 		
4-8	Does the entity have any lease agreements?	☐	☒
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? What are the annual lease payments? 		

PART 5 - CASH AND INVESTMENTS

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

5-1	YEAR-END Total of ALL Checking and Savings accounts	AMOUNT \$ 404,832	TOTAL
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS		\$ 404,832
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	Fixed Income	\$ 9,645	
	REIT/Real Estate	\$ 31,139	
	Equity	\$ 417,187	
	Non-classified	\$ 262,426	
	TOTAL INVESTMENTS		\$ 720,397
	TOTAL CASH AND INVESTMENTS		\$ 1,125,229

Please use this space to provide any explanations or comments:

The unrealized gain of \$90,216 is not booked as income. If booked, the total income, including the unrealized gain, would exceed \$750,000. The unrealized gain is reflected in the investment balances in this part 5 but not on the balance sheet of part 1.

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 24-75-801, et. seq., C.R.S.?	☒	☐	☐
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: 	☒	☐	☐

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? ☒ 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, MUST explain: ☒ YES ☐ NO

6-3

Complete the following Capital Assets table for GOVERNMENTAL FUNDS	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 24,416	\$ -	\$ -	\$ 24,416
Buildings	\$ 738,066	\$ -	\$ -	\$ 738,066
Machinery and equipment	\$ 3,067,480	\$ 15,885	\$ -	\$ 3,083,165
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 31,410	\$ -	\$ -	\$ 31,410
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (2,036,305)	\$ (169,697)	\$ -	\$ (2,206,002)
TOTAL	\$ 1,825,067	\$ (154,012)	\$ -	\$ 1,671,055

6-4

Complete the following Capital Assets table for PROPRIETARY FUNDS	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance

- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES

NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? ☐ 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, SG, sales, etc.):

State contribution amount:

Other (gifts, donations, etc.):

TOTAL

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

\$	-
\$	53,583
\$	69,500
\$	123,083
\$	400

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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:

8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

Governmental Entity/Agency Fund Name	Fund Appropriations by Fund
General Fund	\$ 662,500
Pension Plan	\$ 100,200
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

9-1 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:
TABOR is complex; however, the District thinks they are in compliance.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

10-1 Is this application for a newly formed governmental entity?

If yes:

Date of formation:

10-2 Has the entity changed its name in the past or current year?

If Yes, NEW name

PRIOR name

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

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:

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):

Bond Redemption mills	0.000
General/Other mills	10.000
Total mills	10.000

Please use this space to provide any explanations or comments:

Please use this space to provide any additional explanations or comments not previously included.

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$	1,125,229	Unrestricted Fund Balan	404,582	Total Tax Revenue	645,688
Current Liabilities	\$	250	Total Fund Balance	404,582	Revenue Paying Debt Service	-
Deferred Inflow	\$	601,711	PY Fund Balance	133,693	Total Revenue	648,941
			Total Revenue	648,941	Total Debt Service Principal	-
			Total Expenditures	308,522	Total Debt Service Interest	-
			Interfund In	-		
Governmental			Interfund Out	69,500	Enterprise Funds	
Total Cash & Investments	\$	404,832	- Proprietary	633,278	Net Position	633,278
Transfers In	\$	-	- Current Assets	-	PY Net Position	606,911
Transfers Out	\$	581,252	Deferred Outflow	-	- Government-Wide	-
Property Tax	\$	308,522	- Current Liabilities	-	- Total Outstanding Debt	-
Debt Service Principal	\$	-	Deferred Inflow	633,278	- Authorized but Unissued	-
Total Expenditures	\$	-	- Cash & Investments	-	Year Authorized	1101900
Total Developer Advances	\$	-	- Principal Expense	-		
Total Developer Repayments	\$	-				

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

2-1 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 Procedures

Alley - Requirements

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 offices, 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.

an 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:

Submit the application in hard copy via the US Mail including original signatures.

Submit the application electronically via email and either,

Include a copy of an adopted resolution that documents formal approval by the Board, or

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 is 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

Full Name

CHRIS MAJORS

Full Name

DEWAYNE FINDLEY

Full Name

ERIC BREITENBACH

Full Name

SHAWN VALEZ

Full Name

KIRK SWORE

Full Name

Full Name

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

I, Chris Majors, 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 Chris Majors Date: 7/13/2022

My term Expires: 2023

I, DEWAYNE FINDLEY, 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 DeWayne Findley Date: 7-13-2022

My term Expires: 2023

I, Eric Breitenbach, 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 Eric Breitenbach Date: 7/13/2022

My term Expires: 2023

I, Shawna Valdez, 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 Shawna Valdez Date: 7-13-22

My term Expires: 2023

I, Kirk Swore, 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 Kirk Swore Date: 7-13-22

My term Expires: 2023

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: _____

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 DOLORES FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Dolores Fire Protection District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.: and

WHEREAS, Section 29-1-604, C.R.S., states that any local government: where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars 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 the Dolores Fire Protection District exceeded \$750,000.00 for year 2021: and

WHEREAS, an application for exemption from audit for the Dolores Fire Protection District has been prepared by RFarmer, LLC, an independent accountant with knowledge of governmental accounting; and

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

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

ADOPTED THIS 15 day of July, A.D. 2022.



President

ATTEST:



Secretary

NAME:

Date Term Expires:

Signature:

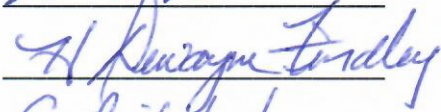
Chris Majors

2025



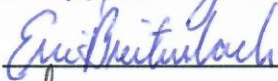
Dewayne Findley

2023



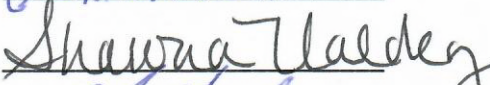
Eric Breitenbach

2025



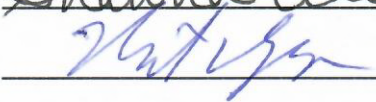
Shawna Valdez

2023



Kirk Swope

2023



Independent Accountant's Compilation Report

Board of Directors
Dolores Fire Protection District
Dolores CO 81323

Management is responsible for the accompanying Application for Exemption from Audit Long Form of Dolores Fire Protection District as of December 31, 2021, and for the year then ended in the accompanying prescribed form as prescribed by the Office of the State Auditor, State of Colorado. We have performed our 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 accompanying Application for Exemption from Audit Long Form nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion nor provide any assurance about whether the application is in accordance with the requirements of the Office of the State Auditor.

The accompanying Application for Exemption from Audit Long Form was prepared for the purpose of complying with the filing requirements of the Office of the State Auditor and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

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

rfarmer, llc

June 24, 2022