

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME ☒ GOVERNMENT
ADDRESS

Lands End Fire Protection District
34980 Pronghorn Drive
P. O. Box 250
Whitewater, CO 81527
Linda Weber
(970) 260-0286
lindawebercolorado@gmail.com

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

CONTACT PERSON
PHONE
EMAIL
FAX

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 A. Lurvey
E.A.
Lurvey's Tax Service
227 Meeka Court, Grand Junction, CO 81503
(970) 216-0150
2-18-2022
None

PREPARER (SIGNATURE REQUIRED)

William A. Lurvey, Enrolled Agent Feb. 18, 2022

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		
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 86,060	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]				\$ -	\$ -
1-6		\$ -	\$ -		\$ -	\$ -
1-7		\$ -	\$ -		\$ -	\$ -
1-8		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 622,403	\$ -
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 86,060	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 622,403	\$ -
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) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 86,060	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 622,403	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...] Payroll Tax/Over paid	\$ 1,934	\$ -	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	\$ 1,934	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 622,403	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted Tabor	\$ 7,879	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 76,247	\$ -	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	\$ 84,126	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 622,403	\$ -
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	\$ 86,060	\$ -	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	\$ 622,403	\$ -

Please use this space to provide explanation of any items on this page

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	
Line #	Description	Fund*	Fund*	Description	Fund*		Fund*
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 181,193	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 26,631	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue Veteran/Senior Citizen	\$ 8,094	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5	Public Safety Tax	\$ 7,785	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 223,703	\$ -	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	\$ -	\$ -	
2-14	Grants		\$ -	Grants	\$ 6,618	\$ -	
2-15	Donations		\$ -	Donations	\$ 4,390	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 25,310	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 91	\$ -	Interest/Investment Income	\$ -	\$ -	
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 TOTAL REVENUES	\$ 223,795	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 36,318	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	GRAND TOTALS
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	\$ 223,795	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 36,318	\$ -	\$ 260,113

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

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	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 324,352	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 2,114	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 1,451	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 6,200	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other Training	\$ 2,679	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 14,125	\$ -	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	\$ 338,477	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 12,444	\$ -	GRAND TOTAL \$ 350,921
3-23	Interfund Transfers (in)	\$ (7,836)	\$ -	Net Interfund Transfers (in) Out	\$ 7,836	\$ -	
3-24	Interfund Transfers out		\$ -	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	\$ (7,836)	\$ -	(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	\$ (106,846)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 16,038	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 190,972	\$ -	Net Position, January 1 from December 31 prior year report	\$ 608,278	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ (1,913)	\$ -	
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.	\$ 84,126	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 622,403	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES

NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?

☐
☒

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	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES

NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?

☐
☒

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?

Building

What is the original date of the lease?

2017

Number of years of lease?

1 concurrent

Is the lease subject to annual appropriation?

☐
☒

What are the annual lease payments?

\$ 250

PART 5 - CASH AND INVESTMENTS

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

AMOUNT

TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts

\$ 86,060

5-2 Certificates of deposit

\$ -

TOTAL CASH DEPOSITS

\$ 86,060

Investments (if investment is a mutual fund, please list underlying investments):

5-3

\$ -

\$ -

\$ -

\$ -

TOTAL INVESTMENTS

\$ -

TOTAL CASH AND INVESTMENTS

\$ 86,060

Please answer the following question by marking in the appropriate box

YES

NO

N/A

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

☒
☐
☐

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?

☒

☐

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

☒

☐

6-3

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ 30,000	\$ -	\$ -	\$ 30,000
Buildings	\$ 140,606	\$ -	\$ -	\$ 140,606
Machinery and equipment	\$ 984,117	\$ 14,125	\$ -	\$ 998,242
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 4,738	\$ -	\$ -	\$ 4,738
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (629,487)	\$ -	\$ -	\$ (629,487)
TOTAL	\$ 529,974	\$ 14,125	\$ -	\$ 544,099

6-4

Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year ¹	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 151,107	\$ -	\$ -	\$ 151,107
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (72,803)	\$ -	\$ -	\$ (72,803)
TOTAL	\$ 78,304	\$ -	\$ -	\$ 78,304

¹ Must agree to prior year-end balance

² Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES

NO

Please use this space to provide any explanations or comments:

7-1 Does the entity have an "old hire" firefighters' pension plan?

☐

☒

7-2 Does the entity have a volunteer firefighters' pension plan?

☐

☒

If yes: Who administers the plan?

☐

☐

Indicate the contributions from:

Tax (property, SO, sales, etc.):

\$ -

State contribution amount:

\$ -

Other (gifts, donations, etc.):

\$ -

TOTAL

\$ -

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

\$ -

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:	☒	☐	☐	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:	☒	☐	☐			
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		\$ 397,702					
Ambulance		\$ 25,180					
		\$ -					
		\$ -					

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)]?	☒	☐	Please use this space to provide any explanations or comments:		
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.						

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?	☐	☒	Please use this space to provide any explanations or comments:		
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 <u>mills</u> 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 additional explanations or comments not previously included:

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$	86,060	Unrestricted Fund Balan \$	76,247	Total Tax Revenue	\$ 223,703
Current Liabilities	\$	-	Total Fund Balance \$	84,126	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	-	PY Fund Balance \$	190,972	Total Revenue	\$ 223,795
			Total Revenue \$	223,795	Total Debt Service Principal	\$ -
			Total Expenditures \$	338,477	Total Debt Service Interest	\$ -
			Interfund In \$	(7,836)		
			Interfund Out			
Governmental			Proprietary		Enterprise Funds	
Total Cash & Investments	\$	86,060			Net Position	\$ 622,403
Transfers In	\$	-			- PY Net Position	\$ 608,278
Transfers Out	\$	-	- Current Assets \$			
Property Tax	\$	181,193	Deferred Outflow \$		- Government-Wide	
Debt Service Principal	\$	-	- Current Liabilities \$		- Total Outstanding Debt	\$ -
Total Expenditures	\$	338,477	Deferred Inflow \$		- Authorized but Unissued	\$ -
Total Developer Advances	\$	-	- Cash & Investments \$		- Year Authorized	1/0/1900
Total Developer Repayments	\$	-	- Principal Expense \$			

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?



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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

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

	Full Name		
1		I, Eric R Brown, 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>Eric R. Brown</u> Date: <u>3/22/2022</u> My term Expires: 2022	
2		I, Charles M. Nelson, 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>Charles M. Nelson</u> Date: <u>3-22-2022</u> My term Expires: 2023	
3		I, Linda M Weber, 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>Linda M. Weber</u> Date: <u>3-22-2022</u> My term Expires: 2023	
4		I, R. Wayne DeGusualdo, 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>R. Wayne DeGusualdo</u> Date: <u>3-22-2022</u> My term Expires: 2022	
5		I, Virgil Kent Clinkingbeard, 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: 2022	
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	

LANDS END FIRE PROTECTION DISTRICT (“District”)

RESOLUTION FOR EXEMPTION FROM AUDIT

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

WHEREAS, pursuant to Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred 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 Lands End Fire Protection District exceeded \$750,000 for year 2021; and

WHEREAS, an application for exemption from audit for the Lands End Fire Protection District has been prepared by William A. Lurvey of Lurvey’s Tax Service, an independent accountant with knowledge of governmental accounting; and

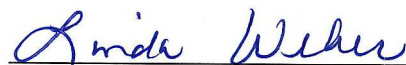
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DISTRICT that the application for exemption from audit for year ended December 31, 2021, has been personally reviewed and is hereby approved by a majority of the Lands End Fire Protection District Board of Directors; that those members of the District 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 Lands End Fire Protection District for the year ended 2021.

ADOPTED this 22nd day of March, 2022.


Eric Brown, Chairman

Attest:


Linda Weber, Treasurer

<u>Members of Governing Body</u>	<u>Term</u>	<u>Signature</u>
Eric R. Brown	2022	
Wayne DeGesualdo	2022	
Kent Clinkingbeard	2023	
Charles M. Nelson	2022	
Linda M Weber	2023	

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Accrual Basis

LANDS END FIRE PROTECTION DISTRICT

Balance Sheet

As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Money Market Account	4,191.61
Operational Account	14,124.96
Vehicle Reserve Account	67,743.68
Total Checking/Savings	86,060.25
Total Current Assets	86,060.25
Fixed Assets	
Fixed Assets Government Funds	
Accumulated Depreciation	-629,487.00
Buildings	140,606.00
Land	30,000.00
Machinery & Equipment	1,002,380.05
Other	600.00
Total Fixed Assets Government Funds	544,099.05
Proprietary Accum. Depreciation	-72,803.00
Proprietary Equipment	151,107.00
Total Fixed Assets	622,403.05
TOTAL ASSETS	708,463.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	-1,933.87
Total Other Current Liabilities	-1,933.87
Total Current Liabilities	-1,933.87
Total Liabilities	-1,933.87
Equity	
Net Worth	799,061.14
Tabor Reserve	2,145.00
Net Income	-90,808.97
Total Equity	710,397.17
TOTAL LIABILITIES & EQUITY	708,463.30

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Accrual Basis

LANDS END FIRE PROTECTION DISTRICT

Profit & Loss

January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
101-General Taxes	180,893.64
102 - General Tax Interest	299.29
103 - Specific Ownership	26,630.68
103.5 Vet/Senior Exemption	8,094.32
103.6 - Public Safety Tax	7,785.19
106 - Grants	6,618.12
107 - Other Income	
Burn Permits	1,125.00
Contributions	1,763.00
Income Interest	91.48
Refunds	1,502.48
Total 107 - Other Income	4,481.96
108 - Ambulance/Contract Income	
105 - Contract Services Income	770.00
109 - Ambulance Income	24,539.52
Total 108 - Ambulance/Contract Income	25,309.52
Total Income	260,112.72
Gross Profit	260,112.72
Expense	
200- Ambu. Contract & Billing	
201-Ambulance Billing Services	3,189.51
203- Amb. Training & Cert's	2,679.37
204 - CLIA Fees	180.00
205 - Ambulance Vehicle Ins.	2,113.79
206 - Ambulance Vehicle Fuel	2,190.86
207 - Ambulance Vehicle Maint.	1,450.57
208 - Contract Services Expense	1,617.29
209-Medical Equip. & Supplies	6,200.20
210-Mesa County Transport Fees	782.07
Total 200- Ambu. Contract & Billing	20,403.66
300 - Expenditures	
302-Professional Fees	
302.A- Accounting	500.00
302.C- Legal Fees	2,811.43
302.D-Association Fees	827.58
302.E Authority Legal Fees	17,760.33
Total 302-Professional Fees	21,899.34
303 - Training & Certifications	
303.A -On-Line Training Program	2,396.46
303.B - Lexipol SOP's	2,742.00
303.C - Training & Certs	20.00
Total 303 - Training & Certifications	5,158.46
304 - Insurance-Workers Comp	1,999.00
305-911 Fee	6,522.98
305.A - Communication/Techno.	833.14
307 - Mesa Co. Treasurer Fees	3,723.64
308 - Fire Fight Equip. & Sup	1,422.41
311-Miscellaneous/Contingency	
311.A Background Checks	104.50
311.B- Awards	1,893.85
Total 311-Miscellaneous/Contingency	1,998.35

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Accrual Basis

LANDS END FIRE PROTECTION DISTRICT

Profit & Loss

January through December 2021

	Jan - Dec 21
312-PPE, Outerwear & Clothing	1,900.47
313-Grant Expense	1,920.00
Total 300 - Expenditures	47,377.79
400-Equipment	
401-Repair & Maintain	763.95
403- On-Line Inventory	2,026.38
Total 400-Equipment	2,790.33
500-Building & Grounds	
501-Building Related	1,679.37
502-Grounds Related	11.95
503-Meals & Food	2,335.89
504-Utilities	
Electricity	1,831.76
Natural Gas	1,317.71
Station 112 - Water	304.00
Station 112 Electricity	773.44
Station 112 Propane	1,967.50
Telephone	1,524.01
Waste Management	780.00
Total 504-Utilities	8,498.42
505-Office	
Dues and Subscriptions	250.87
Office Supplies	1,772.98
Postage and Delivery	296.54
Printing and Reproductions	36.34
505-Office - Other	0.00
Total 505-Office	2,356.73
506-Building Insurance	5,858.00
507 - Building Lease	250.00
Total 500-Building & Grounds	20,990.36
600-Vehicle Expense	
601-Insurance	2,957.50
602-Service & Upkeep	14,788.41
603-Fuel	3,110.14
600-Vehicle Expense - Other	0.00
Total 600-Vehicle Expense	20,856.05
700-Special Programs	
701-Public Relations	2,841.08
702-Volunteer Benefits Program	68,240.45
703-Board Assistant	8,300.00
704-Fire Chief	17,491.18
704.1 Asst. Chief & EMS Coord.	3,300.00
706-Payroll Employer Tax	12,439.19
707- Payroll Expenses	891.60
Total 700-Special Programs	113,503.50
800 - Capital Outlays	
801-Equipment	0.00
Total 800 - Capital Outlays	0.00

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Accrual Basis

LANDS END FIRE PROTECTION DISTRICT

Profit & Loss

January through December 2021

	Jan - Dec 21
901-AUTHORITY PAYMENT	125,000.00
Payroll Liabilities	0.00
Total Expense	350,921.69
Net Ordinary Income	-90,808.97
Net Income	-90,808.97