

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

DELTA COUNTY FIRE PROTECTION DISTRICT #2
PO BOX 1023
PAONIA, CO 81428

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

CONTACT PERSON
PHONE
EMAIL

DAVID HURR
970-201-3986

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

JEFFREY HENION
PA, EA
HENION TAX & ACCT. SERVICES
PO BOX 938, PAONIA, CO 81428
970-527-2350
JANUARY 30, 2023
NONE

PREPARER (SIGNATURE REQUIRED)

Jeffrey Henion

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
<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
		GENERAL Fund*	Fund*		PENSION Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 193,437	\$ -	Cash & Cash Equivalents	\$ 1,211,943	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 566,611	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 165,273	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]						
1-6	Lease Receivable (as Lessor)	\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 358,710	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,778,554	\$ -	
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	\$ 358,710	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,778,554	\$ -	
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...]	\$ -	\$ -	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	\$ -	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 165,273	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 165,273	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted: Emergency Reserves	\$ 13,000	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 1,778,554	\$ -	
1-36	Unassigned:	\$ 180,437	\$ -	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	\$ 193,437	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 1,778,554	\$ -	
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	\$ 358,710	\$ -	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	\$ 1,778,554	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL Fund*	Fund*		PENSION Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 157,672	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 25,455	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 183,127	\$ -	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	\$ 23,665	\$ -	
2-14	Grants	\$ 7,928	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 1,558	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 90,000	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 402	\$ -	Interest/Investment Income	\$ 21,038	\$ -	
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	\$ 775	\$ -	All Other: Fire Dist #2 Pension Contribution	\$ 126,335	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 283,790	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 171,038	\$ -	
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 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 283,790	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 171,038	\$ -	\$ 454,828

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL Fund*	Fund*		PENSION Fund*	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 85,795	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 39,645	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 126,335	\$ -	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: Loss on Investments	\$ 67,019	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 146,899	\$ -	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	\$ 359,029	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 106,664	\$ -	GRAND TOTAL \$ 465,693
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(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	\$ (75,239)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 64,374	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 268,676	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,714,180	\$ -	
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.	\$ 193,437	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 1,778,554	\$ -	

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? YES NO

4-2 Is the debt repayment schedule attached? If no, MUST explain: n/a YES NO

4-3 Is the entity current in its debt service payments? If no, MUST explain: n/a 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 Liabilities	\$ -	\$ -	\$ -	\$ -
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.]? 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.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 131,572	
5-2	Certificates of deposit	\$ 61,865	
TOTAL CASH DEPOSITS		\$ 193,437	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	Edward Jones - see attached schedule	\$ 1,778,554	
		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS		\$ 1,778,554	
TOTAL CASH AND INVESTMENTS		\$ 1,971,991	

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.? 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, MUST explain: YES NO

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

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ 20,781	\$ -	\$ -	\$ 20,781
Buildings	\$ 431,876	\$ 50,000	\$ -	\$ 481,876
Machinery and equipment	\$ 1,469,852	\$ 96,899	\$ 18,933	\$ 1,547,818
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)				\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,413,630)	\$ (34,703)	\$ (16,411)	\$ (1,431,922)
TOTAL	\$ 508,879	\$ 112,196	\$ 2,522	\$ 618,553

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year ¹	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

Edward Jones & Fire Dist. #2

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 126,335
State contribution amount:	\$ 23,665
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 150,000

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 150

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND	\$ 360,000
PENSION FUND	\$ 106,748
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	Please use this space to provide any explanations or comments:
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 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	Please use this space to provide any explanations or comments:
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Date of formation:	[]		
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name	[]		
PRIOR name	[]		
10-3 Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4 Please indicate what services the entity provides:	[FIRE PROTECTION]		
10-5 Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided:	[Fire Protection- Delta County Fire dist #1,3,4,5 & Ragged Mtn fire Protection Dist in Gunnison County]		
10-6 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	3.130
Total mills	3.130

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

OSA USE ONLY

Entity Wide:		General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$ 1,971,991	Unrestricted Fund Balan	\$ 180,437	Total Tax Revenue \$ 183,127
Current Liabilities	\$ -	Total Fund Balance	\$ 193,437	Revenue Paying Debt Service \$ -
Deferred Inflow	\$ 165,273	PY Fund Balance	\$ 268,676	Total Revenue \$ 283,790
		Total Revenue	\$ 283,790	Total Debt Service Principal \$ -
		Total Expenditures	\$ 359,029	Total Debt Service Interest \$ -
		Interfund In	\$ -	
Governmental		Interfund Out	\$ -	Enterprise Funds
Total Cash & Investments	\$ 193,437	Proprietary		Net Position \$ 1,778,554
Transfers In	\$ -	Current Assets	\$ 1,778,554	PY Net Position \$ 1,714,180
Transfers Out	\$ -	Deferred Outflow	\$ -	Government-Wide
Property Tax	\$ 157,672	Current Liabilities	\$ -	Total Outstanding Debt \$ -
Debt Service Principal	\$ -	Deferred Inflow	\$ -	Authorized but Unissued \$ -
Total Expenditures	\$ 359,029	Cash & Investments	\$ 1,778,554	Year Authorized 1/0/1900
Total Developer Advances	\$ -	Principal Expense	\$ -	
Total Developer Repayments	\$ -			

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? n/a

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	Signature/Attestation
1	RICHARD KINSER	I, <u>RICHARD KINSER</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>2-27-23</u> My term Expires: <u>MAY 2023</u>
2	DAVID HURR	I, <u>DAVID HURR</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>2-27-23</u> My term Expires: <u>MAY 2023</u>
3	STAN PARK	I, <u>STAN PARK</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>ABSENT</u> Date: _____ My term Expires: <u>MAY 2023</u>
4	CONNIE JOHNSON	I, <u>CONNIE JOHNSON</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>2/27/23</u> My term Expires: <u>MAY 2023</u>
5	CALVIN CAMPBELL	I, <u>CALVIN CAMPBELL</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>ABSENT</u> Date: _____ My term Expires: <u>MAY 2023</u>
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

Summary of Assets (as of December 31, 2022)

	Value as of 12/31	Value as of 11/26	Dollar Change	% of Total Value
Assets Held at Edward Jones				
Cash, Insured Bank Deposit & Money Market funds	43,249.71	34,701.91	8,547.80	2.43%
Certificates of deposit	1,168,693.08	1,164,563.24	4,129.84	65.71
Bonds	566,610.95	565,275.85	1,335.10	31.86
Total at Edward Jones	\$1,778,553.74	\$1,764,541.00	\$14,012.74	100%
Account Value	\$1,778,553.74	\$1,764,541.00	\$14,012.74	

Estimated Interest and Dividends by Month (continued)

Month	Not Reinvested	Reinvested	Total
May	127	0	127
June	17,731	0	17,731
July	127	0	127
August	689	0	689
September	4,814	0	4,814
October	402	0	402
November	127	0	127
December	12,607	0	12,607
Total	\$47,265	\$0	\$47,265

Estimated Interest and Dividends by Security

	Quantity	January 2023	February 2023	March 2023	3 Months Ending June 2023	3 Months Ending September 2023	3 Months Ending December 2023	12 Month Total
Cash & Money Market Funds								
Money Market 3.55%	43,249	\$127	\$127	\$127	\$381	\$381	\$381	\$1,524
Certificates of Deposit								
Bmo Harris Bk Natl Assn 2.8000%	246,000	0	0	0	3,444	0	3,444	6,888
Capital One Bk USA Natl Assn 1.3500%	200,000	0	0	0	1,350	0	0	1,350
Goldman Sachs Bk USA New Yor 2.5000%	246,000	0	0	0	3,075	0	3,075	6,150
Goldman Sachs Bk USA New Yor 2.1000%	244,000	0	0	0	5,124	0	0	5,124
Kearny Bk New Jersey 1.7500%	249,000	0	0	3,259	0	0	0	3,259
Municipal Bonds								
Cuyahoga Cnty OH Var Purp BA 6.0340%	25,000	0	0	0	754	0	754	1,508
Univ MI Gen Rev Bld Amer Bds 5.5130%	10,000	0	0	0	275	0	275	550
Corporate Bonds								
Apple Inc Note 2.5000%	45,000	0	562	0	0	562	0	1,124
Credit Suisse Ag London Brh 4.0000%	250,000	0	0	2,500	2,500	2,500	2,500	10,000

Estimated Interest and Dividends by Security (continued)

Corporate Bonds	Quantity	January 2023	February 2023	March 2023	3 Months Ending June 2023	3 Months Ending September 2023	3 Months Ending December 2023	12 Month Total
Credit Suisse Ag London Brh 3.5000%	250,000	0	0	2,187	2,187	2,187	2,187	8,748
Microsoft Corp Note 5.2000%	20,000	0	0	0	520	0	520	1,040
Total		\$127	\$689	\$8,073	\$19,610	\$5,630	\$13,136	\$47,265

The above is an estimate of the interest and dividends you can expect to earn on your investments in the next 12 months but it is only an estimate and cannot be guaranteed by Edward Jones or the issuers of the securities. The estimate is known as the Estimated Annual Income or EAI. It is based on past interest and dividend payments made by the securities held in your account. It is also based on statements made by the issuers of those securities. The estimates project possible future interest and dividend payments based on the number of bonds or shares held in your account at the time the estimate was done. Your actual investment income may be higher or lower than the estimated amounts. Estimates for certain types of securities that have a return of principal or capital gain may be overstated. Income being reinvested is indicated with "***". Income cannot be estimated for the securities indicated by "****". It cannot be estimated because the annual payment amount or frequency is not available at this time.

Maturity Schedule

Maturing In	0 - 5 Years	6 - 15 Years	16 or More Years
Amount Maturing	\$1,730,000	\$35,000	\$20,000
Current Market Value	1,676,877	36,845	21,582
Percent of Total Maturing Value	96.92%	1.96%	1.12%

Asset Details (as of Dec 31, 2022)

additional details at www.edwardjones.com/access

Assets Held At Edward Jones

	Current Yield/Rate	Beginning Balance	Deposits	Withdrawals	Ending Balance
Retirement Money Market	3.55%*	\$34,701.91	\$12,647.80	-\$4,100.00	\$43,249.71

* The average yield on the money market fund for the past seven days.

Certificates of Deposit	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
Kearny Bk New Jersey DTD 06/17/2022 F/C 03/17/2023 FDIC Insured to Legal Limits Interest Rate: 1.75% CUSIP: 48714LCE7 Estimated Yield: 1.75%	3/17/2023*	249,000.00	249,000.00	-1,249.98	247,750.02

Asset Details (continued)

Certificates of Deposit	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
Capital One Bk USA Natl Assn Glen Allen VA DTD 04/22/2020 FDIC Insured to Legal Limits Interest Rate: 1.35% CUSIP: 14042TDQ7 Estimated Yield: 1.36%	4/24/2023*	200,000.00	198,979.66	-739.66	198,240.00
Goldman Sachs Bk USA New York DTD 06/08/2022 F/C 06/08/2023 FDIC Insured to Legal Limits Interest Rate: 2.1% CUSIP: 38150VBU2 Estimated Yield: 2.12%	6/8/2023*	244,000.00	244,000.00	-2,322.88	241,677.12
Goldman Sachs Bk USA New York DTD 06/08/2022 FDIC Insured to Legal Limits Interest Rate: 2.5% CUSIP: 38150VBR9 Estimated Yield: 2.54%	12/8/2023*	246,000.00	246,000.00	-4,760.10	241,239.90
Bmo Harris Bk Natl Assn DTD 06/10/2022 FDIC Insured to Legal Limits Interest Rate: 2.8% CUSIP: 05600XFU9 Estimated Yield: 2.87%	6/10/2024*	246,000.00	246,000.00	-6,213.96	239,786.04

* This investment has an option that allows executor(s), surviving owner(s), or beneficiar(ies) to redeem it at par value upon your death subject to limitations. See the prospectus or banking agreement for additional information.

Taxable Municipal Bonds	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
University Michigan General Revenue Build America Bonds DTD 01/20/2010 Interest Rate: 5.51% CUSIP: 914455JZ4 Bond Rating: AAA/Aaa Asset Category: Income Estimated Yield: 5.34%	4/1/2030	10,000.00	10,073.25	238.75	10,312.00
Cuyahoga Cnty Ohio Various Purpose Build America Bonds GO DTD 12/22/2009 Interest Rate: 6.03% CUSIP: 23223PCX3 Bond Rating: AA/Aa2/AA+ Asset Category: Income Estimated Yield: 5.68%	12/1/2034	25,000.00	25,588.86	943.89	26,532.75

Asset Details (continued)

	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
Corporate Bonds					
Credit Suisse Ag London Brh Medium Term NTS Book Entry DTD 06/15/2022 Callable 12/15/2023 @ 100.00 Interest Rate: 3.5% CUSIP: 22553PZR3 Bond Rating: A3/BBB+ Asset Category: Income Estimated Yield: 3.65%	6/15/2024	250,000.00	250,000.00	-10,770.00	239,230.00
Apple Inc Note DTD 02/09/2015 Interest Rate: 2.5% CUSIP: 037833AZ3 Bond Rating: AA+/Aaa Asset Category: Income Estimated Yield: 2.61%	2/9/2025	45,000.00	44,407.99	-1,353.79	43,054.20
Credit Suisse Ag London Brh Medium Term NTS Book Entry DTD 06/10/2022 Callable 12/10/2023 @ 100.00 Next Coupon Date/Rate: 06/10/2024 @ 4.25% Interest Rate: 4.0% CUSIP: 22553PZG7 Bond Rating: A3/BBB+ Asset Category: Income Estimated Yield: 4.42%	12/10/2025	250,000.00	250,000.00	-24,100.00	225,900.00

Asset Details (continued)

	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
Corporate Bonds					
Microsoft Corp Note DTD 05/18/2009 Interest Rate: 5.2% CUSIP: 594918AD6 Bond Rating: AAA/Aaa/AAA Asset Category: Income Estimated Yield: 4.81%	6/1/2039	20,000.00	20,169.46	1,412.54	21,582.00

Estimated Yield

The Estimated Yield (EY) in the preceding section compares the anticipated earnings on your investments in the coming year to the current price of the investments. It is based on past interest and dividend payments made by the securities held in your account. Changes in the price of a security over time or in the amount of the investment held in your account will cause the EY to vary. The EY is only an estimate and cannot be guaranteed by Edward Jones or the issuers of the securities. Your actual yield may be higher or lower than the estimated amounts. Estimates for any securities that have a return of principal or capital gain may be overstated. Income cannot be estimated for any securities that do not have an annual payment amount or frequency available at the time of estimation. Yield to Maturity is typically reported for Zero Coupon Bonds as these securities do not have an annual payment.

Bond rating(s) displayed are supplied by third party credit rating agencies Standard & Poor's (S&P), Moody's and Fitch. The bond ratings shown are the highest of several possible credit ratings assigned by S&P, Moody's or Fitch for a particular bond and may reflect factors in addition to the credit quality of the issuer, such as bond insurance or participation in a credit enhancement program. For more details regarding third party credit rating agency ratings and methodologies, contact your financial advisor or visit www.edwardjones.com/bondcreditratings.

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Total Account Value

\$1,778,553.74

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