

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

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

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

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit from the Office of the State Auditor (OSA) for approval.

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

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

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### CHECKLIST

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

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

OSA LG Web Portal

### FILING METHODS

#### NEW METHOD!

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

<https://lapps.leg.co.gov/osalg>

MAIL: Office of the State Auditor

Local Government Audit Division

1525 Sherman St., 7th Floor

Denver, CO 80203

QUESTIONS? Email: [osa.lg@colleg.gov](mailto:osa.lg@colleg.gov) or Phone: 303-869-3000

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Mancos Fire Protection District  
PO Box 145  
Mancos, Colorado 81328

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

CONTACT PERSON  
PHONE  
EMAIL

Chris L Majors CPA MT  
970-565-9521  
chris@majorshaley.com

## 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

Chris L Majors CPA MT  
CPA  
Majors and Haley PC  
PO Box 147B Cortez Colorado 81321  
970-565-9521  
21-Mar-23  
Independent Certified Public Accountant

**PREPARER (SIGNATURE REQUIRED)**



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		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		
<b>Assets</b>					
1-1	Cash & Cash Equivalents	\$ 641,794	\$ -	\$ -	
1-2	Investments	\$ 766,729	\$ -	\$ -	
1-3	Receivables	\$ 400	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 531,785	\$ -	\$ -	
All Other Assets [specify...]					
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11	<b>TOTAL ASSETS (add lines 1-1 through 1-10)</b>	\$ 1,960,708	\$ -	\$ -	<b>TOTAL ASSETS</b>
Deferred Outflows of Resources:					
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14	<b>TOTAL DEFERRED OUTFLOWS (add lines 1-12 through 1-13)</b>	\$ -	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 1,960,708	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>
<b>Liabilities</b>					
1-16	Accounts Payable	\$ -	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ 25,648	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-21	<b>TOTAL CURRENT LIABILITIES (add lines 1-16 through 1-20)</b>	\$ 25,648	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27	<b>TOTAL LIABILITIES (add lines 1-21 through 1-26)</b>	\$ 25,648	\$ -	\$ -	<b>TOTAL LIABILITIES</b>
Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	\$ 531,785	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	
1-30	<b>TOTAL DEFERRED INFLOWS (add lines 1-28 through 1-29)</b>	\$ 531,785	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS</b>
<b>Fund Balance</b>					
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	
1-33	Restricted TABOR	\$ 20,000	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	
1-35	Assigned Subsequent year's expenditures	\$ 1,383,275	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	\$ -	
1-37	<b>TOTAL FUND BALANCE (add lines 1-31 through 1-36)</b>	\$ 1,403,275	\$ -	\$ -	<b>TOTAL FUND BALANCE</b>
This total should be the same as line 3-33					
1-38	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE (add lines 1-27, 1-30 and 1-37)</b>	\$ 1,960,708	\$ -	\$ -	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>
This total should be the same as line 1-15					

# 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*		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 10-6)	\$ 544,354	-	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 64,039	-	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	-	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...): Delinquent tax	\$ 1,348	-	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	-		\$ -	\$ -	
2-6		\$ -	-		\$ -	\$ -	
2-7		\$ -	-		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 609,741</b>	<b>\$ -</b>	<b>Add lines 2-1 through 2-7</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TAX REVENUE</b>			<b>TOTAL TAX REVENUE</b>			
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	\$ -	\$ -	
2-15	Donations	\$ -	-	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	-	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 9,060	-	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	-	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 13,842	-	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...): Miscellaneous	\$ 640	-	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	-		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	<b>\$ 633,283</b>	<b>\$ -</b>	<b>Add lines 2-8 through 2-23</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>			<b>TOTAL REVENUES</b>			
<b>Other Financing Sources</b>							
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	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER FINANCING SOURCES</b>			<b>TOTAL OTHER FINANCING SOURCES</b>			
2-30	<b>Add lines 2-24 and 2-29</b>	<b>\$ 633,283</b>	<b>\$ -</b>	<b>Add lines 2-24 and 2-29</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			
	<b>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.</b>			<b>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.</b>			
	<b>GRAND TOTALS</b>			<b>GRAND TOTALS</b>			<b>633,283</b>

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund*	Fund*		Fund*	Fund*	
<b>Expenditures</b>							
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 201,554	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 13,790	\$ -	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 [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-21	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	<b>\$ 215,344</b>	<b>\$ -</b>	<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ 215,344</b>	
3-23	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	
3-24	Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -	
3-25	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-26	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-27		\$ -	\$ -	Other Financing Sources (uses) (from line 2-28)	\$ -	\$ -	
3-28		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-29		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-30	<b>(Add lines 3-23 through 3-28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ -</b>	<b>\$ -</b>	
3-31	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 417,939	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
3-32	Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-33	Fund Balance, January 1 from December 31 prior year report	\$ 985,336	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-34	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-35	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
3-36	Sum of Lines 3-30, 3-31, and 3-32	\$ 1,403,275	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
3-37	This total should be the same as line 1-37.	\$ -	\$ -	This total should be the same as line 1-37.	\$ -	\$ -	

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

**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 6 - CAPITAL AND RIGHT-TO-USE ASSETS**

Please use this space to provide any explanations or comments:

YES  NO

- 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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ 726,045	\$ -	\$ -	\$ 726,045
Buildings	\$ 9,880,246	\$ -	\$ -	\$ 9,880,246
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Books and materials	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,606,291</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,606,291</b>

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

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased 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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Must agree to prior year-end balance  
<sup>2</sup> 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**

Please use this space to provide any explanations or comments:  
 PLAN ADMINISTERED BY FPPA

YES  NO

- 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.):	\$ 13,790
State contribution amount:	\$ 12,411
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 26,201</b>
	\$ 300

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

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:  YES  NO  N/A

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

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	\$ 764,587
	\$ -
	\$ -
	\$ -

**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)]?  YES  NO

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

10-1 Is this application for a newly formed governmental entity?  YES  NO

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?  YES  NO

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district?  YES  NO

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services?  YES  NO

If yes: List the name of the other governmental entity and the services provided:

10-6 Does the entity have a certified mill levy?  YES  NO

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	11.000
<b>Total mills</b>	<b>11.000</b>

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



# PART 12 - GOVERNING BODY APPROVAL

YES  NO

Please answer the following question by marking in the appropriate box

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

## 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.

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Vance Koppelhofer	I, <u>Vance Koppelhofer</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>3-29-23</u> My term Expires: <u>May, 2025</u>
2	Todd Sehnert	I, <u>Todd Sehnert</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>3-29-23</u> My term Expires: <u>May, 2025</u>
3	Richard Tokar	I, <u>Richard Tokar</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>3-29-23</u> My term Expires: <u>May, 2025</u>
4	Gerald Wither	I, <u>Gerald Wither</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>3-29-23</u> My term Expires: <u>May, 2025</u>
5	Kris Miller	I, <u>Kris Miller</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>May, 2023</u> 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: _____

**RESOLUTION FOR EXEMPTION FROM AUDIT**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2022 FOR THE MANCOS FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS the Board of Directors of the Mancos 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 or 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

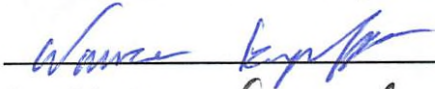
WHEREAS, neither revenues nor expenditures, for the Mancos Fire Protection District exceeded \$750,000 for Year 2022; and

WHEREAS an application for exemption from audit for the Mancos Fire Protection District has been prepared by Majors and Haley, P.C. an independent accountant with knowledge of governmental accounting; and

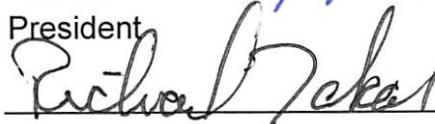
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Mancos Fire Protection District that the application for exemption from audit for the Mancos Fire Protection District for the year ended December 31, 2022, has been personally reviewed and is hereby approved by the majority of the Board of Directors of the Mancos 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 Mancos Fire Protection District for the year ended December 31, 2022.


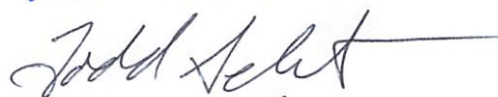
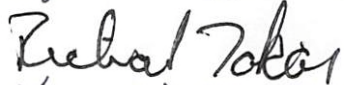
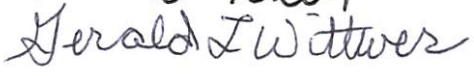
ADOPTED THIS 21st day of March, A.D. 2023.



\_\_\_\_\_  
President



\_\_\_\_\_  
Secretary

Member of Governing Body	Date Term Expires	Signature
Vance Koppenhafer	2025	
Todd Sehnert	2023	
Richard Tokar	2023	
Gerald Wittwer	2025	
Kris Miller	2023	