APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Tallahasse Fire Protection District	For the Year Ended
ADDRESS	P.O. Box 510	12/31/2022
	Canon City, Colorado 81215	or fiscal year ended:
CONTACT PERSON	Chris Parker	
PHONE	719-424-8886	
EMAIL	chris.parker@talxfire.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:	Mitchell K. Downs CPA
TITLE	Partner
FIRM NAME (if applicable)	Erickson, Brown & Kloster LLC
ADDRESS	601 N. Nevada, Colorado Springs, CO 80903
PHONE	719-636-2321
DATE PREPARED	3.11.23
RELATIONSHIP TO ENTITY	Independent Accountant

PREPARER (SIGNATURE REQUIRED)

Mitchell K Downs

	YES	NO	
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.]	☐	☑	If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*
	Assets			Assets		
1-1	Cash & Cash Equivalents	$ 170,593	$ -	Cash & Cash Equivalents	$ -	$ -
1-2	Investments	$ -	$ -	Investments	$ -	$ -
1-3	Receivables	$ 60,103	$ -	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ 2,977	$ -	Due from Other Entities or Funds	$ -	$ -
1-5	Property Tax Receivable	$ 214,110	$ -	Other Current Assets [specify…]		
	All Other Assets [specify…]				$ -	$ -
1-6	Lease Receivable (as Lessor)	$ -	$ -	Total Current Assets	$ -	$ -
1-7		$ -	$ -	Capital & Right to Use Assets, net (from Part 6-4)	$ -	$ -
1-8		$ -	$ -	Other Long Term Assets [specify…]	$ -	$ -
1-9		$ -	$ -		$ -	$ -
1-10		$ -	$ -		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 447,783	$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -
	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	$ 447,783	$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
	Liabilities			Liabilities		
1-16	Accounts Payable	$ 51,891	$ -	Accounts Payable	$ -	$ -
1-17	Accrued Payroll and Related Liabilities	$ -	$ -	Accrued Payroll and Related Liabilities	$ -	$ -
1-18	Unearned Property Tax Revenue	$ 214,110	$ -	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	$ 266,001	$ -	(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	$ 266,001	$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	$ -	$ -
	Deferred Inflows of Resources:			Deferred Inflows of Resources		
1-28	Deferred Property Taxes	$ -	$ -	Pension/OPEB Related	$ -	$ -
1-29	Lease related (as lessor)	$ -	$ -	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	$ -	$ -
1-32	Nonspendable Inventory	$ -	$ -			
1-33	Restricted [specify…]	$ 17,741	$ -	Emergency Reserves	$ -	$ -
1-34	Committed [specify…]	$ 24,984	$ -	Other Designations/Reserves	$ -	$ -
1-35	Assigned [specify…]	$ 45,999	$ -	Restricted	$ -	$ -
1-36	Unassigned:	$ 93,058	$ -	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	$ 181,782	$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	$ -	$ -
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	$ 447,783	$ -	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	$ -	$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*	Please use this space to provide explanation of any items on this page
	Tax Revenue			Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	$ 209,743	$ -	Property [include mills levied in Question 10-6]	$ -	$ -	
2-2	Specific Ownership	$ 28,245	$ -	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	$ 237,988	$ -	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	$ -	$ -	
2-15	Donations	$ 69,493	$ -	Donations	$ -	$ -	
2-16	Charges for Sales and Services	$ 323,220	$ -	Charges for Sales and Services	$ -	$ -	
2-17	Rental Income	$ -	$ -	Rental Income	$ -	$ -	
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -	
2-19	Interest/Investment Income	$ 46	$ -	Interest/Investment Income	$ -	$ -	
2-20	Tap Fees	$ -	$ -	Tap Fees	$ -	$ -	
2-21	Proceeds from Sale of Capital Assets	$ 19,800	$ -	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	$ 650,547	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -	
	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	$ 650,547	$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -	$ 650,547

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: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*	Please use this space to provide explanation of any items on this page
	Expenditures			Expenses			
3-1	General Government	$ 100,212	$ -	General Operating & Administrative	$ -	$ -	
3-2	Judicial	$ -	$ -	Salaries	$ -	$ -	
3-3	Law Enforcement	$ -	$ -	Payroll Taxes	$ -	$ -	
3-4	Fire	$ 373,976	$ -	Contract Services	$ -	$ -	
3-5	Highways & Streets	$ -	$ -	Employee Benefits	$ -	$ -	
3-6	Solid Waste	$ -	$ -	Insurance	$ -	$ -	
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -	Accounting and Legal Fees	$ -	$ -	
3-8	Health	$ -	$ -	Repair and Maintenance	$ -	$ -	
3-9	Culture and Recreation	$ -	$ -	Supplies	$ -	$ -	
3-10	Transfers to other districts	$ -	$ -	Utilities	$ -	$ -	
3-11	Other [specify...]:	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -	
3-12		$ -	$ -	Other [specify...]	$ -	$ -	
3-13		$ -	$ -		$ -	$ -	
3-14	Capital Outlay	$ 93,063	$ -	Capital Outlay	$ -	$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	$ 18,878	$ -	Principal (should match amount in 4-4)	$ -	$ -	
3-16	Interest	$ 5,248	$ -	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		$ -	$ -		$ -	$ -	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 591,377	$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ -	$ -	$ 591,377
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 2-30, less line 3-22, less line 3-29	$ 59,170	$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	$ -	$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	$ 122,612	$ -	Net Position, January 1 from December 31 prior year report	$ -	$ -	
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.	$ 181,782	$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	$ -	$ -	

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
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:	☑	☐

Please use this space to provide any explanations or comments:

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	$ 125,763	$ (18,878)	$ -	$ 106,885
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ 125,763	$ (18,878)	$ -	$ 106,885

*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?	Type III Wildland Fire Truck, Fire Station Lease		
	What is the original date of the lease?	8/25/2018, 1/18/2020		
	Number of years of lease?	9,1		
	Is the lease subject to annual appropriation?		☑	☐
	What are the annual lease payments?	$ 24,127		

PART 5 - CASH AND INVESTMENTS

	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	$ 170,593	
5-2	Certificates of deposit	$ -	
	TOTAL CASH DEPOSITS		$ 170,593
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 170,593

Please use this space to provide any explanations or comments:

	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 AND RIGHT-TO-USE ASSETS

	Please answer the following question by marking in the appropriate box	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:	☑	☐

Please use this space to provide any explanations or comments:

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	$ -	$ -	$ -	$ -
Buildings	$ 239,808	$ -	$ -	$ 239,808
Machinery and equipment	$ 542,636	$ 93,063	$ 11,682	$ 624,017
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)	$ (228,826)	$ (60,903)	$ (11,441)	$ (278,288)
TOTAL	$ 553,618	$ 32,160	$ 241	$ 585,537

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)	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

* Must agree to prior year-end balance

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

PART 7 - PENSION INFORMATION

	*	YES	NO
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?	☐	☐

Please use this space to provide any explanations or comments:

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

Please use this space to provide any explanations or comments:

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	$ 612,748
	$ -
	$ -
	$ -

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)]?	☑	☐

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments:

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?	☐	☑
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: See Attached		
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 explanations or comments:

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	$	170,593	Unrestricted Fund Balan	$	164,041	Total Tax Revenue	$	237,988	
Current Liabilities	$	266,001	Total Fund Balance	$	181,782	Revenue Paying Debt Service	$	650,547	
Deferred Inflow	$	-	PY Fund Balance	$	122,612	Total Revenue	$	650,547	
			Total Revenue	$	650,547	Total Debt Service Principal	$	18,878	
			Total Expenditures	$	591,377	Total Debt Service Interest	$	5,248	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	170,593	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	-	
Transfers Out	$	-	Current Assets	$	-	PY Net Position	$	-	
Property Tax	$	209,743	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	18,878	Current Liabilities	$	-	Total Outstanding Debt	$	106,885	
Total Expenditures	$	591,377	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	19,800	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.
1	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:____________
2	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:____________
3	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:____________
4	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:____________
5	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:____________
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:____________

TALLAHASSEE FIRE PROTECTION DISTRICT
RESOLUTION No. 2023-006

RESOLUTION FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR ENDED 2022 FOR THE TALLAHASSEE FIRE PROTECTION DISTRICT, STATE OF COLORADO

WHEREAS, The Board of Directors of the Tallahassee Fire Protection District (the "District") wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars ($750,000) 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 District exceeded $750,000 for Fiscal Year Ended 2022; and

WHEREAS, an application for exemption from audit for the District has been prepared by Erickson, Brown & Kloster, 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 Tallahassee Fire Protection District that the application for exemption from audit for the Tallahassee Fire Protection District for the Fiscal Year Ended December 31, 2022, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Tallahassee 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 part of, the application for exemption from audit of the Tallahassee Fire Protection District for the Fiscal Year Ended December 31, 2022.

ADOPTED this 13th day of March, 2023.

TALLAHASSEE FIRE PROTECTION DISTRICT

By David Levy
David Levy, Chairman/Board President

ATTEST:

By Tamara Becht
Tamara Becht, Secretary

MEMBERS OF GOVERNING BODY:

David Levy, Chairman/Board President

Christopher Parker, Board Treasurer

Tamara Becht, Secretary

Kristen Sanders, Director

Judith Schmidt, Director

INTERAGENCY AGREEMENT FOR MUTUAL AID BETWEEN FIRE DEPARTMENTS

THIS INTERAGENCY AGREEMENT FOR MUTUAL AID BETWEEN FIRE DEPARTMENTS (the "Agreement") entered by and between the organized Governmental entities and Fire Departments whose signatures are affixed hereto:

WITNESSETH:

WHEREAS, intergovernmental/interagency agreements to provide public functions or services, including the sharing of costs of such services or functions, by political subdivisions of the State of Colorado are specifically authorized by Section 29-1-203, C.R.S. (2011); and

WHEREAS, the parties hereto are each authorized to lawfully provide, establish, maintain and operate firefighting and other emergency services; and

WHEREAS, each of the parties hereto maintain emergency equipment; and

WHEREAS, emergencies may arise in one or another of the jurisdictions of the parties, resulting in greater demands than the personnel and equipment of a single party can handle, or emergencies of such intensity may occur that cannot be handled by the equipment of the party in whose jurisdiction the emergency occurs; and

WHEREAS, it is in the best interest of each of the parties that it may have service of and from the other parties to aid and assist it in the purpose of fighting fires or responding to other emergencies; and

WHEREAS, other parties who provide similar services and maintain similar equipment may in the future desire to be included in this Agreement; and

WHEREAS, establishment of this Agreement will serve a public purpose and will promote the safety, security and general welfare of the inhabitants of the parties; and

WHEREAS, the following definitions shall apply for the application of this Agreement:

- Automatic Aid: Request for additional assistance being automatically requested upon initial dispatch and pre-arranged agreements.
- Mutual Aid: Request for additional assistance being dispatched only upon the request of the receiving jurisdiction in accordance with this Interagency Agreement for Mutual Aid between Fire Departments.

NOW THEREFORE, in consideration of the foregoing promises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the undersigned hereby agree as follows:

1. The foregoing recitals are hereby incorporated by this reference.

2. The provisions of Article 5, Title 29, the Colorado Revised Statutes, as amended, are incorporated herein by this reference. Said statute shall control in the event of a conflict between the statute and this agreement.

3. The parties specifically acknowledge and agree that this Agreement provides for the joint exercise by the parties of the public functions and services provided herein, but does not establish a separate legal entity to do so, nor does any party constitute an agent of any other party for any purpose whatsoever. The parties further acknowledge that this Agreement provides only for sharing of in-kind services and costs by the parties toward the establishment of a common mutual goal.

4. The parties agree that in the event there are fires or other emergencies in the territory served by one party which are beyond the control of the Fire Department of that party – whether because of the use of its equipment at other places, or whether because of the intensity of the emergency or otherwise – each party agrees, subject to the limitations set forth herein, to aid and assist the other party, by causing and permitting their respective Fire Department and its equipment to be used in responding to emergencies in the territorial area of any of the other parties. The need for such aid and assistance shall be determined by the Fire Department of the party requesting assistance, subject however to the following limitations:

    a) In the event a party hereto needs its emergency equipment or personnel for use within its own service territory, or in the event that the terms of the paragraph 9 below apply, such party shall be excused from making its equipment or personnel available to any of the other parties. Such decision shall be made by the Fire Department of the party requested to give mutual aid, in the exercise of its sole discretion, which decision shall be final and conclusive.
    b) Each party's performance shall be subject to appropriation of funds by its City Council or governing legislative body, and payment of such funds into the treasury of such party.

5. By executing this Agreement, the parties acknowledge that mutual aid response pursuant to this Agreement by the parties beyond their respective political boundary is hereby deemed to be approved by the parties' respective Executive and Legislative governing bodies and Fire Chiefs.

6. The extent of the Mutual Aid period, (as measured from the time of dispatch for request of Mutual Aid) will be twenty-four (24) hours, unless extended by agreement between parties.

7. Each party shall, at all times, in the first 24 hours, be responsible for its own costs incurred in the performance of this Agreement, and shall not receive any reimbursement from any other party, except for third party reimbursement under paragraph 12, below.

    a) After the initial 24 hour period, the agency having jurisdiction may be billed for services provided by the assisting agencies in accordance with the aiding agencies' established Colorado Resource Rate Form (CRRF) agreement. If the assisting agency does not have a valid CRRF, billing will be accomplished using the State of Colorado's standard CRRF agreement. The reimbursement guideline for personnel shall either be the assisting department's established co-operator rate, or, if none exists, the National Wildfire Coordinating Group (NWCG) pay matrix.

b) In case the incident is part of a disaster declaration made by any authorized government body, or it is likely the incident will be included in a disaster declaration, the agencies may submit for reimbursement of the expenses in accordance with their existing Colorado Resource Rate Form (CRRF) agreements. As above, if the agency has no CRRF agreement in place, billing will be accomplished using Colorado's standard CRRF agreement. Agencies involved in the mitigation of ANY incident should ensure accurate records of time and resources expended are maintained.

8. The parties hereby waive all claims and causes of action against each other party for compensation (except as set forth in paragraph 12, below), damages, personal injury or death occurring as a consequence, direct or indirect, of the performance of this Agreement.

9. Each party shall be expected, but not required, to maintain its equipment and organize its emergency response method with both personnel and equipment to the degree necessary to respond to ordinary and routine emergencies arising within its respective boundaries, However, no party shall have the reasonable expectation of any other party to respond to emergency calls when emergencies arise due to a failure to organize available personnel or maintain equipment in proper working order and in sufficient quantity to meet the respective demands of the persons and property within each of the parties' respective jurisdictions.

10. The parties agree to allow any other municipal or quasi-municipal Fire Department to join in this Agreement after formal approval by its governing body and notification and approval by each of the other parties to the Agreement, without change of any other terms or conditions of the Agreement.

11. The parties agree that for each call occurring within its respective jurisdiction for which it has requested Mutual Aid pursuant to this Agreement; the requesting party will reasonably pursue any and all legal reimbursement possible pursuant to state or federal laws on behalf of all parties responding under this Agreement, including but not limited to reimbursement for hazardous materials incidents occurring within its jurisdiction. Upon receipt of full or partial payment to the party seeking reimbursement pursuant to this paragraph, said party shall be <u>legally</u> obligated to distribute the reimbursement received in a fair and equitable manner to assisting parties based on their relative documented expenses for the involved incident.

12. Nothing contained in this Agreement, nor performance under this Agreement by personnel of the parties hereto, shall in any respect alter or modify the status of officers, agents, or employees of the respective parties for purposes of workers' compensation or their benefits or entitlements, pension, levels or types of training, internal discipline, certification, or rank procedures, methods, or categories, or for any purpose, or condition or requirement of employment. Workers' Compensation coverage shall be structured in C.R.S. 29-5-109.

13. The parties agree that if any part, term or provision of this Agreement is held by the courts to be illegal or in conflict with any law of the State of Colorado, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be invalid.

14. Each and every term, provision, or condition herein is subject to and shall be construed in accordance with the provisions of Colorado law, the Charters of the various parties and the ordinances and regulations enacted pursuant thereto.

15. The parties agree that the National Incident Management System (NIMS) will be utilized and applied to ensure the safety and organizational efficiency of personnel.

16. This Agreement shall be binding upon the successors and assigns of each of the parties hereto, except that no party may assign any of its rights or obligations hereunder, without the prior written consent of all of the other parties.

17. The parties expressly acknowledge and agree that enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the named parties hereto, and nothing contained in this Agreement shall give or allow any such claim or right of action by any other or third person on such Agreement, It is the express intention of the named parties that any person other than the named parties receiving services or benefits under this Agreement shall be deemed to be an incidental beneficiary only.

18. Any party hereto may terminate this Agreement with or without cause upon thirty (30) days prior written notice to each of the other parties.

19. This Agreement shall be executed in counterparts, each of which shall be deemed to be an original of this agreement.

20. Various parties to this Agreement may be parties to previously existing Mutual Aid Agreements, which are more detailed and specific than this Agreement. In such an event, any pre-existing Mutual Aid Agreements and the terms thereof between any of these parties shall be considered the primary agreement between those parties and shall have priority over this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date of the last signature hereto.

City of Salida:

By: Doug Bess
As: FIRE CHIEF
Date: 5/30/17

Canon City Area Fire Protection District:

By: [signature]
As: Fire Chief
Date: 5-30-17

South Arkansas Fire Protection District:

By: Doug Bess
As: FIRE CHIEF
Date: 5/30/17

Florence Fire Department

By: GENE MACKINNON
As: DIST Fire Chief
Date: 5-30-17

Howard Volunteer Fire Department:

By: [signature]
As: Fire chief
Date: 5-30-17

Western Fremont Fire Protection District:

By: JOHN WALKER
As: FIRE CHIEF
Date: 5-30-17

Wetmore Fire Department:

By: Ruth Roper
As: BOARD Member/Trea.
Date: 6.10.17

Wet Mountain Fire Protection District:

By: David Lousing
As: FIRE CHIEF
Date: 5/30/17

Deer Mountain Fire Protection District:

By: Mark Mattl
As: interim chief
Date: 5-30-17

Tallahassee Volunteer Fire Protection Inc.:

By: [signature]
As: Fire CHIEF
Date: 5-30-2017

ATTACHMENT 2
PAYMENT SCHEDULE

RE: Schedule of Equipment No. 01, dated 8/15/2018, to Master Equipment Lease Purchase Agreement, dated as of 8/15/2018, between Community First National Bank, as Lessor, and Tallahassee Fire Protection District, as Lessee.

Lease Number: TALCO2018-08E

Amount Financed: $180,000.00

AMORTIZATION SCHEDULE

Payment Number	Payment Date	Payment Amount	Interest Portion	Principal Portion	Purchase Option Price
1	5/1/2019	$24,126.76	$5,405.33	$18,721.43	Not Available
2	5/1/2020	$24,126.76	$6,731.77	$17,394.99	$146,865.73
3	5/1/2021	$24,126.76	$6,005.70	$18,121.06	$128,055.51
4	5/1/2022	$24,126.76	$5,249.33	$18,877.43	$108,564.36
5	5/1/2023	$24,126.76	$4,461.38	$19,665.38	$88,367.63
6	5/1/2024	$24,126.76	$3,640.55	$20,486.21	$67,439.78
7	5/1/2025	$24,126.76	$2,785.46	$21,341.30	$45,754.34
8	5/1/2026	$24,126.76	$1,894.67	$22,232.09	$23,283.89
9	5/1/2027	$24,126.76	$966.65	$23,160.11	$0.00
Grand Totals		**$217,140.84**	**$37,140.84**	**$180,000.00**	

LESSEE:
Tallahassee Fire Protection District

Donna Toeroek

Donna Toeroek, President

Erickson, Brown & Kloster, LLC
Certified Public Accountants

Board of Directors
Tallahassee Fire Protection District
Canon City, Colorado

Management is responsible for the accompanying financial statements of Tallahassee Fire Protection District (District), which comprise the balance sheet – governmental fund as of December 31, 2022, and the related statement of revenues, expenditures and changes in fund balance for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Colorado and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

Erickson, Brown & Kloster, LLC

Colorado Springs, Colorado
March 13, 2023

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