

Application for Exemption from Audit Long Form for
Baca County Conservation District
December 31, 2022

Independent Accountant's Compilation Report

Board of Directors
Baca County Conservation District
Springfield CO 81073

Management is responsible for the accompanying Application for Exemption from Audit Long Form of Baca County Conservation District as of December 31, 2022, and for the year then ended in the accompanying prescribed form as prescribed by the Office of the State Auditor, State of Colorado. We have performed our compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying Application for Exemption from Audit Long Form nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion nor provide any assurance about whether the application is in accordance with the requirements of the Office of the State Auditor.

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

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

rfarmer, llc

March 23, 2023

Resolution for Exemption from Audit

(Pursuant to Section 29-1-604, C.R.S.)

A Resolution approving an exemption from Audit for the Year 2023 for the Baca County Conservation District, State of Colorado.

WHEREAS, the Board of Directors of the Baca County Conservation District wishes to claim exemption from the audit requirements of Section 29-1-604, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S, and

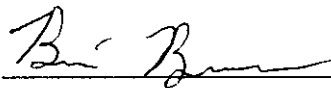
WHEREAS, neither revenues nor expenditures for the Baca County Conservation District exceeded \$750,000 for Year 2022; and

WHEREAS, an application for exemption from audit for the Baca County Conservation District has been prepared by Ronny Farmer, Rfarmer LLC, an independent accountant with knowledge of governmental accounting; and

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

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

ADOPTED THIS 17th day of March, 2023.



Board President Brian Brooks

Attest:



Board Secretary Beki Schroder

Members of Governing Body	Date Term Expires	Signature
<u>Brian Brooks, President</u>	<u>May, 2023</u>	<u>Brian Brooks</u>
<u>Dwayne Turner, Vice President</u>	<u>May, 2023</u>	<u>Dwayne Turner</u>
<u>Beki Schroder, Secretary/Treasurer</u>	<u>May 2025</u>	<u>Beki Schroder</u>
<u>Sheila Smith, Member</u>	<u>May, 2023</u>	<u>Sheila Smith</u>
<u>Damon McGeary, Member</u>	<u>May 2025</u>	<u>Damon McGeary</u>

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 EACH YEAR and submit it to 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 ON OR BEFORE THE STATUTORY DEADLINE

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

<http://www.lexisnexis.com/hottopics/Colorado/>

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 [policy](#) **here**
- of--
- 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 application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Check out 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://apps.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@coleg.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

Baca County Conservation District
27200 Highway 287
Springfield CO 81073

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

CONTACT PERSON
PHONE
EMAIL

Kallysa McGearry
719 523-6251 ext. 123
bacaccd@yahoo.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:

Ronny R Farmer

TITLE

owner

FIRM NAME (if applicable)

rfarmer, llc

ADDRESS

P O Box 1173 Lamar CO 81052

PHONE

719 336-7428

DATE PREPARED

5-Mar-23

RELATIONSHIP TO ENTITY

outside cpa

PREPARER (SIGNATURE REQUIRED)

See accountant's compilation report

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		General Fund	Fund*		
Assets					
1-1	Cash & Cash Equivalents	195,818	-	-	-
1-2	Investments	-	-	-	-
1-3	Receivables	15,581	-	-	-
1-4	Due from Other Entities or Funds	-	-	-	-
1-5	Property Tax Receivable	-	-	-	-
All Other Assets [specify...]					
1-6	Lease Receivable (as Lessor)	-	-	-	-
1-7	Inventory	1,703	-	-	-
1-8	Undeposited funds	268	-	-	-
1-9		-	-	-	-
1-10		-	-	-	-
1-11	TOTAL ASSETS (add lines 1-1 through 1-10)	213,370	-	-	-
Deferred Outflows of Resources:					
1-12	[specify...]	-	-	-	-
1-13	[specify...]	-	-	-	-
1-14	TOTAL DEFERRED OUTFLOWS (add lines 1-12 through 1-13)	-	-	-	-
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	213,370	-	-	-
Liabilities					
1-16	Accounts Payable	(1,656)	-	-	-
1-17	Accrued Payroll and Related Liabilities	-	-	-	-
1-18	Unearned Property Tax Revenue	-	-	-	-
1-19	Due to Other Entities or Funds	-	-	-	-
1-20	All Other Current Liabilities	-	-	-	-
1-21	TOTAL CURRENT LIABILITIES (add lines 1-16 through 1-20)	(1,656)	-	-	-
1-22	All Other Liabilities [specify...]	-	-	-	-
1-23		-	-	-	-
1-24		-	-	-	-
1-25		-	-	-	-
1-26		-	-	-	-
1-27	TOTAL LIABILITIES (add lines 1-21 through 1-26)	(1,656)	-	-	-
Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	-	-	-	-
1-29	Lease related (as lessor)	-	-	-	-
1-30	TOTAL DEFERRED INFLOWS (add lines 1-28 through 1-29)	-	-	-	-
Fund Balance					
1-31	Nonspendable Prepaid	-	-	-	-
1-32	Nonspendable Inventory	-	-	-	-
1-33	Restricted [specify...]: TABOR	7,866	-	-	-
1-34	Committed [specify...]	-	-	-	-
1-35	Assigned [specify...]	-	-	-	-
1-36	Unassigned:	207,160	-	-	-
1-37	TOTAL FUND BALANCE (add lines 1-31 through 1-36)	215,026	-	-	-
This total should be the same as line 3-33					
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE (add lines 1-27, 1-30 and 1-37)	213,370	-	-	-
This total should be the same as line 1-15					
TOTAL ASSETS AND DEFERRED OUTFLOWS (add lines 1-15 through 1-15)					
This total should be the same as line 3-33					
TOTAL DEFERRED INFLOWS (add lines 1-28 through 1-29)					
This total should be the same as line 3-33					
TOTAL NET POSITION (add lines 1-31 through 1-36)					
This total should be the same as line 1-15					

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*	Fund*	Fund*	
Tax Revenue						
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ -	\$ -	\$ -	\$ -	
	TOTAL TAX REVENUE	\$ -	\$ -	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ 120,106	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 26,066	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ 136,088	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 442	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other [specify...]:weed program	\$ 29,400	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 312,102	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 312,102	\$ -	\$ -	\$ -	
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29	\$ 312,102	\$ -	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 312,102	\$ -	\$ -	\$ -	
GRAND TOTALS						312,102

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		Proprietary/Fiduciary Funds	
		General Fund	Fund*	Fund*	Fund*
Expenditures					
3-1	General Government	\$ 209,033	\$ -	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -
3-11	Other [specify...]: weed mgmt program	\$ 18,934	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Debt Service	\$ -	\$ -	\$ -	\$ -
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -
3-20	All Other [specify...]: COGS	\$ 5,889	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	\$ -
3-22	Add lines 3-1 through 3-21	\$ 233,856	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES				
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
3-25	Other Expenditures (Revenues);	\$ -	\$ -	\$ -	\$ -
3-26	to balance transactions due to various district managers	\$ (10,815)	\$ -	\$ -	\$ -
3-27	the books have not been closed and reopened correctly.	\$ -	\$ -	\$ -	\$ -
3-28		\$ -	\$ -	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28)	\$ (10,815)	\$ -	\$ -	\$ -
	TOTAL TRANSFERS AND OTHER EXPENDITURES				
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 89,061	\$ -	\$ -	\$ -
	Line 2-29, less line 3-22, less line 3-29				
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 125,965	\$ -	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, December 31	\$ 215,026	\$ -	\$ -	\$ -
	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.					

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

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: YES NO
 n/a
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO
 n/a

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

- 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? \$ _____
- 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?
 What are the annual lease payments? \$ _____

PART 5 - CASH AND INVESTMENTS

5-1 Please provide the entity's cash deposit and investment balances.

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
	\$ 195,819	
	\$ -	
TOTAL CASH DEPOSITS	\$ -	\$ 195,819

5-2 Investments (if investment is a mutual fund, please list underlying investments):

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	\$ 195,819

5-3 Please answer the following question by marking in the appropriate box

- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO
- 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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

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 ¹	Additions ²	Deletions	Year-End Balance
Land	\$ 13,616	\$ -	\$ -	\$ 13,616
Buildings	\$ 521,991	\$ -	\$ -	\$ 521,991
Machinery and equipment	\$ 48,738	\$ -	\$ -	\$ 48,738
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	\$ 584,345	\$ -	\$ -	\$ 584,345

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?

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?

Please use this space to provide any explanations or comments:

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	\$ 256,241
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:
The 2022 budget was overspent which may be a violation of Colorado Revised Statutes.

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(6)]? 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.

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

- 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	0.000
Total mills	0.000

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

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:

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

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that 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		Full Name		Full Name		Full Name
1	Brian Brooks	I, <u>Brian Brooks</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>3-23-23</u>	My term Expires: 2023		
2	Dwayne Turner	I, <u>Dwayne Turner</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>3-23-23</u>	My term Expires: 2023		
3	Beki Schroder	I, <u>Beki Schroder</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>3/22/23</u>	My term Expires: 2025		
4	Sheila Smith	I, <u>Sheila Smith</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>12/22/2023</u>	My term Expires: 2023		
5	Damon McGeary	I, <u>Damon McGeary</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>3/19/23</u>	My term Expires: 2025		
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed: _____	Date: _____	My term Expires: _____		
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed: _____	Date: _____	My term Expires: _____		