

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

BOULDER COUNTY HAZARDOUS MATERIALS RESPONSE AUTHORITY
225 KIMBARK ST
LONGMONT, CO 80501-5912

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

CONTACT PERSON
PHONE
EMAIL

STEWART VISSER
303.774.4625
stewart.visser@longmontcolorado.gov

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

Nicole Mandile
CPA
ATLAS CPAs & Advisors
916 S. Main Street, Ste 2002
303.678.5392
3/20/2023
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	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 1,116,157	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
All Other Assets						
1-6	Lease Receivable (as Lessor)	\$ -	\$ -			
1-7	WEX Credit Card Prepayment	\$ 1,000	\$ -	Total Current Assets	\$ -	\$ -
1-8	Prepayment SVI	\$ 488,096	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,605,253	\$ -	(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	\$ 1,605,253	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	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...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 1,605,253	\$ -	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	\$ 1,605,253	\$ -	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	\$ 1,605,253	\$ -	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	\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		Fund*	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	Please use this space to provide explanation of any items on this page
2-2	Specific Ownership	\$ -	\$ -	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	\$ -	\$ -	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	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 535,854	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 535,854	\$ -	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	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 535,854	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 535,854

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 264,368	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	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	\$ 10,085	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 274,453	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENSES			\$ 274,453
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)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -				
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-22, less line 3-29	\$ 261,401	\$ -	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	\$ 1,343,852	\$ -	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			Net Position, December 31			
	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
	This total should be the same as line 1-37.	\$ 1,605,253	\$ -	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

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES NO

4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? How much? \$ <input style="width: 50px; text-align: right;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Date the debt was authorized: <input style="width: 150px;" type="text"/>			
4-6	Does the entity intend to issue debt within the next calendar year? How much? \$ <input style="width: 50px; text-align: right;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:				
4-7	Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? \$ <input style="width: 50px; text-align: right;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:				
4-8	Does the entity have any lease agreements? What is being leased? <input style="width: 350px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the original date of the lease? <input style="width: 350px;" type="text"/>			
	Number of years of lease? <input style="width: 350px;" type="text"/>			
	Is the lease subject to annual appropriation? What are the annual lease payments? \$ <input style="width: 50px; text-align: right;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 1,116,157		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DEPOSITS		\$ 1,116,157	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 1,116,157	

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.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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: <input style="width: 450px; height: 15px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

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

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

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 264,038	\$ 10,085	\$ -	\$ 274,123
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)	\$ (64,355)	\$ (49,731)	\$ -	\$ (114,086)
TOTAL	\$ 199,683	\$ (39,645)	\$ -	\$ 160,038

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

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

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	Please use this space to provide any explanations or comments:									
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>										
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>										
If yes: Please indicate the amount appropriated for each fund separately for the year reported														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: left; padding: 5px;">Governmental/Proprietary Fund Name</th> <th style="text-align: right; padding: 5px;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Operating Fund</td> <td style="text-align: right; padding: 5px;">\$ 523,479</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> </tbody> </table>						Governmental/Proprietary Fund Name	Total Appropriations By Fund	Operating Fund	\$ 523,479		\$ -		\$ -	
Governmental/Proprietary Fund Name	Total Appropriations By Fund													
Operating Fund	\$ 523,479													
	\$ -													
	\$ -													
	\$ -													

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

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

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:					
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>									
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If Yes: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>									
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-4	Please indicate what services the entity provides:	<input style="width: 460px; height: 20px;" type="text"/>							
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided: <input style="width: 460px; height: 20px;" type="text"/>									
10-6	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tbody> <tr> <td style="padding: 2px;">Bond Redemption mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> <tr> <td style="padding: 2px;">General/Other mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> <tr> <td style="padding: 2px;">Total mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> </tbody> </table>					Bond Redemption mills	0.000	General/Other mills	0.000	Total mills
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:

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 1,116,157	Unrestricted Fund Balan	\$ 1,605,253	Total Tax Revenue	\$ -	
Current Liabilities	\$ -	Total Fund Balance	\$ 1,605,253	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ 1,343,852	Total Revenue	\$ 535,854	
		Total Revenue	\$ 535,854	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 274,453	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 1,116,157	- Proprietary		Net Position	\$ -	
Transfers In	\$ -	- Current Assets	\$ -	- PY Net Position	\$ -	
Transfers Out	\$ -	- Deferred Outflow	\$ -	- Government-Wide		
Property Tax	\$ -	- Current Liabilities	\$ -	- Total Outstanding Debt	\$ -	
Debt Service Principal	\$ -	Deferred Inflow	\$ 274,453	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 274,453	- Cash & Investments	\$ -	- Year Authorized	\$ 1/0/1900	
Total Developer Advances	\$ -	- Principal Expense	\$ -			
Total Developer Repayments	\$ -					

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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

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

Policy - Requirements

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

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

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

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

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

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

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

	Full Name	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: _____
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: _____

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2022 FOR THE BOULDER COUNTY HAZARDOUS MATERIALS RESPONSE AUTHORITY, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Boulder County Hazardous Materials Response Authority 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 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 Boulder County Hazardous Materials Response Authority exceeded \$750,000 for year ended December 31, 2022, and

WHEREAS, an application for exemption from audit for the Boulder County Hazardous Materials Response Authority has been prepared by ATLAS CPAs & Advisors, 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/ordained by the Board of Directors of the Boulder County Hazardous Materials Response Authority that the application for exemption from audit for the Boulder County Hazardous Materials Response Authority 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 Boulder County Hazardous Materials Response Authority, 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 Boulder County Hazardous Materials Response Authority for the year ended December 31, 2022.

ADOPTED THIS 10th day of May, A.D. 2023

Dan Higgins

President

ATTEST: *John Willson*

Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Fire Chief Dave Beebe	December 2023	<i>David B Beebe</i> _____
Fire Chief Michael Calderazzo	December 2023	<i>Michael Calderazzo</i> _____
Division Chief Jim Chamberlin	December 2022	<i>Jim Chamberlin</i> _____
Fire Chief Dan Higgins	December 2023	<i>Dan Higgins</i> _____
Fire Chief John Willson	December 2023	<i>John Willson</i> _____



ATLAS CPAs & Advisors PLLC

916 S Main St. Ste. 202

Longmont, CO 80501

It's about time.

ACCOUNTANT'S COMPILATION REPORT

The Board of Directors
Boulder County Hazardous Materials Response Authority
Longmont, CO

Management is responsible for the accompanying balance sheet of Boulder County Hazardous Materials Response Authority as of December 31, 2022, and the related operating statement – all governmental and expendable trust funds and changes in fund balances and operating statement – priority and similar trust funds and changes in fund balances 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements about whether the financial statements are in accordance with the basis of accounting prescribed by the Colorado Office of the State Auditor, Local Government Audit Division.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, Local Government Audit Division, 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 the management of Boulder County Hazardous Materials Response Authority and the Colorado Office of the State Auditor, Local Government Audit Division and is not intended to and should not be used by anyone other than these specified parties.

Sincerely,

ATLAS CPAs & Advisors PLLC

Certified Public Accountants
March 23, 2023





BUNDLE ID: vWlnOrfOh9

CREATED: 2023-05-09 22:52:22 UTC

CREATED BY:
Michelle Michael

SIGNER:

Dan Higgins
Phone:
Email: dan.higgins@longmontcolorado.gov

ADDITIONAL SIGNERS:

Dave Beebe
Michael Calderazzo
Jim Chamberlin
John Wilson

AUTHENTICATIONS

IP VERIFICATION / GEOLOCATION

2023-05-10 14:32:42 UTC
IP Address: 69.87.213.124
PC / Windows 10 / Chrome 112.0.0



LOCATION: 40.1689°, -105.0945° / Longmont, CO, 80501, United States

DOCUMENTS



Document
2022_BCHM.pdf
14 Pages

SIGNATURE

Dan Higgins

Dan Higgins



BLUEINK ID




BAQ3P0XCVP1




DATE | TIME | EVENT INFORMATION

2023-05-09	22:59:00	Signing link <H7r7TnVA> sent via email to Dan Higgins at dan.higgins@longmontcolorado.gov
2023-05-10	14:32:40	Signing link <H7r7TnVA> opened from IP address 104.47.65.254
2023-05-10	14:32:41	Signing link <H7r7TnVA> opened from IP address 69.87.213.124
2023-05-10	14:40:51	Signer accepted terms

2023-05-10 14:41:29	 SIGNATURE	Document 1 Page 14	<i>Dan Higgins</i>
-----------------------	--	-----------------------	--------------------

2023-05-10	14:42:05	Data entered for Input field <inp004-9nb-Z:p14>
2023-05-10	14:42:30	Data entered for Input field <inp005-ovgEc:p14>

2023-05-10 14:42:44	 SIGNATURE	Document 1 Page 14	<i>Dan Higgins</i>
-----------------------	---	-----------------------	--------------------

2023-05-10 14:42:53		Document Submitted by Dan Higgins	
-----------------------	--	--------------------------------------	--



BUNDLE ID: vWlnOrfOh9

CREATED: 2023-05-09 22:54:11 UTC

CREATED BY:
Michelle Michael

SIGNER:

John Wilson
Phone:
Email: jwilson@louisvillefire.com

ADDITIONAL SIGNERS:

Dave Beebe
Michael Calderazzo
Jim Chamberlin
Dan Higgins

AUTHENTICATIONS

IP VERIFICATION / GEOLOCATION

2023-05-12 20:04:47 UTC
IP Address: 50.208.31.105
PC / Windows 10 / Chrome 113.0.0



LOCATION: 37.751°, -97.822° / United States

DOCUMENTS



Document
2022_BCHM.pdf
14 Pages

SIGNATURE

John Wilson



BLUEINK ID



NUPUAVLCSK



DATE | TIME | EVENT INFORMATION

2023-05-09	22:59:00	Signing link <L74w95b8> sent via email to John Wilson at jwillson@louisvillefire.com
2023-05-12	17:19:10	Contact information changed from jwillson@louisvillefire.com to jwilson@louisvillefire.com by Michelle Michael (User <eac7ca451aef>)
2023-05-12	17:19:21	Signing link <CCX7Natb> sent via email to John Wilson at jwillson@louisvillefire.com
2023-05-12	20:04:46	Signing link <L74w95b8> opened from IP address 50.208.31.105
2023-05-12	20:04:52	Signer accepted terms

2023-05-12 | 20:07:46



Document 1
Page 14



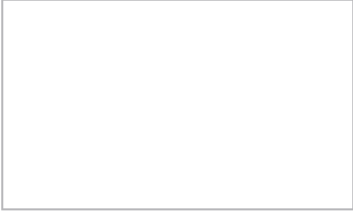
2023-05-12 | 20:07:53



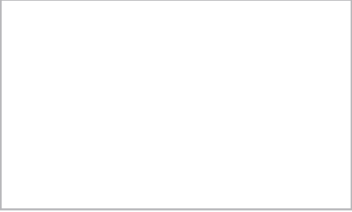
Document 1
Page 14



2023-05-12 | 20:08:04



Document Submitted by
John Wilson





BUNDLE ID: vWlnOrfOh9

CREATED: 2023-05-09 22:50:57 UTC

CREATED BY:
Michelle Michael

SIGNER:

Dave Beebe
Phone:
Email: dbeebe@mvfpd.org

ADDITIONAL SIGNERS:

Michael Calderazzo
Jim Chamberlin
Dan Higgins
John Wilson

AUTHENTICATIONS

IP VERIFICATION / GEOLOCATION

2023-05-10 16:09:35 UTC
IP Address: 50.235.108.99
PC / Windows 10 / Chrome 112.0.0



LOCATION: 40.1675°, -105.0226° / Longmont, CO, 80504, United States

DOCUMENTS



Document
2022_BCHM.pdf
14 Pages

SIGNATURE

Dave Beebe

David B Beebe



BLUEINK ID



88XPNHGF5T7



DATE | TIME | EVENT INFORMATION

2023-05-09	22:59:01	Signing link <A6PSAFbj> sent via email to Dave Beebe at dbeebe@mvfpd.org
2023-05-09	22:59:02	Signing link <h2GWBVIE> sent via email to Dave Beebe at dbeebe@mvfpd.org
2023-05-10	16:09:34	Signing link <A6PSAFbj> opened from IP address 50.235.108.99
2023-05-10	16:09:40	Signer accepted terms

2023-05-10 | 16:10:15


SIGNATURE

Document 1
Page 14

David B Beebe

2023-05-10 | 16:10:17

Document Submitted by
Dave Beebe



BUNDLE ID: vWlnOrfOh9

CREATED: 2023-05-09 22:51:30 UTC

CREATED BY:
Michelle Michael

SIGNER:

Michael Calderazzo
Phone:
Email: calderazzom@bouldercolorado.gov

ADDITIONAL SIGNERS:

Dave Beebe
Jim Chamberlin
Dan Higgins
John Wilson

AUTHENTICATIONS

IP VERIFICATION / GEOLOCATION

2023-06-12 19:08:35 UTC
IP Address: 161.97.253.89
PC / Windows 10 / Chrome 114.0.0



LOCATION: 40.1689°, -105.0945° / Longmont, CO, 80501, United States

DOCUMENTS



Document
2022_BCHM.pdf
14 Pages

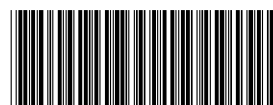
SIGNATURE

Michael Calderazzo

Michael Calderazzo



BLUEINK ID



EVZ5MBJPNKX



DATE | TIME | EVENT INFORMATION

2023-05-09	22:59:01	Signing link <b4wxX8IT> sent via email to Michael Calderazzo at calderazzom@bouldercolorado.gov
2023-05-09	22:59:02	Signing link <hFvM3Ew> sent via email to Michael Calderazzo at calderazzom@bouldercolorado.gov
2023-05-12	17:19:38	Signing link <Q7nDT2f> sent via email to Michael Calderazzo at calderazzom@bouldercolorado.gov
2023-05-18	21:14:31	Signing link <v2e83Sfy> sent via email to Michael Calderazzo at calderazzom@bouldercolorado.gov
2023-05-18	21:48:51	Signing link <v2e83Sfy> opened from IP address 104.47.64.254
2023-05-18	21:48:52	Signing link <v2e83Sfy> opened from IP address 161.98.8.6
2023-06-09	15:49:58	Signing link <FyM0bHKS> sent via email to Michael Calderazzo at calderazzom@bouldercolorado.gov
2023-06-12	19:08:34	Signing link <FyM0bHKS> opened from IP address 104.47.65.254
2023-06-12	19:08:34	Signing link <FyM0bHKS> opened from IP address 161.97.253.89
2023-06-12	19:08:38	Signer accepted terms

2023-06-12 | 19:08:59



Document 1
Page 14

Michael Calderazzo

2023-06-12 | 19:09:01



Document Submitted by
Michael Calderazzo





BUNDLE ID: vWlnOrfOh9

CREATED: 2023-05-09 22:52:00 UTC

CREATED BY:
Michelle Michael

SIGNER:

Jim Chamberlin
Phone:
Email: jchamberlin@bouldercounty.org

ADDITIONAL SIGNERS:

Dave Beebe
Michael Calderazzo
Dan Higgins
John Wilson

AUTHENTICATIONS

IP VERIFICATION / GEOLOCATION

2023-05-12 15:26:37 UTC
IP Address: 76.154.49.5
iPhone / iOS 16.4.1 / Mobile Safari 16.4



LOCATION: 37.751°, -97.822° / United States

DOCUMENTS

Document
2022_BCHM.pdf
14 Pages

SIGNATURE
Jim Chamberlin



BLUEINK ID



IPT1VUFZAZE



DATE | TIME | EVENT INFORMATION

2023-05-09	22:59:01	Signing link <SFDxzakq> sent via email to Jim Chamberlin at jchamberlin@bouldercounty.org
2023-05-12	15:26:33	Signing link <SFDxzakq> opened from IP address 119.12.199.116
2023-05-12	15:26:34	Signing link <SFDxzakq> opened from IP address 192.99.98.129
2023-05-12	15:26:36	Signing link <SFDxzakq> opened from IP address 76.154.49.5
2023-05-12	15:26:39	Signer accepted terms

2023-05-12 | 15:27:17



Document 1
Page 14



2023-05-12 | 15:27:21



Document Submitted by
Jim Chamberlin

