

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

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

For the Year Ended  
12/31/2023  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

DAVID HURR  
970-201-3986

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
RELATIONSHIP TO ENTITY

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

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

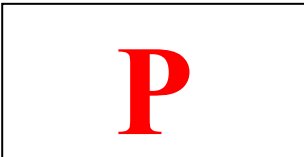
*Jeffrey Henion*

February 3, 2024

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

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:



**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Pension Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 277,470	\$ -	Cash & Cash Equivalents	\$ 1,341,813	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 592,062	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 174,008	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]				\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 451,478	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 1,933,875	\$ -	
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 451,478	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 1,933,875	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned 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) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
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) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>			
1-28	Deferred Property Taxes	\$ 174,008	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ 174,008	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted: Emergency Reserves	\$ 13,000	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 1,933,875	\$ -	
1-36	Unassigned:	\$ 264,470	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 277,470	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 1,933,875	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 451,478	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 1,933,875	\$ -	

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Pension Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 165,518	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 26,950	\$ -	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 <b>TOTAL TAX REVENUE</b>	\$ 192,468	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ 25,141	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 90,000	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 3,008	\$ -	Interest/Investment Income	\$ 56,698	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets			
2-22	All Other: Misc.	\$ 481	\$ -	All Other: Gain on Investments	\$ 39,888	\$ -	
2-23		\$ -	\$ -	Fire Dist. #2 Pension Contribution	\$ 74,859	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 285,957	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 196,586	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-30	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 285,957	\$ -	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 196,586	\$ -	\$ 482,543

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Pension Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 111,938	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 41,265	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 74,859	\$ -	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	\$ 15,127	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 201,924	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 41,265	\$ -	<b>GRAND TOTAL</b> \$ 243,189
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 84,033	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 155,321	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 193,437	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,778,554	\$ -	
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.	\$ 277,470	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 1,933,875	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?  YES       NO

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

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

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**\*\*Subscription Based Information Technology Arrangements**

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?  YES       NO

If yes: How much? \$ -

Date the debt was authorized: \_\_\_\_\_

4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?  YES       NO

If yes: What is being leased? \_\_\_\_\_

What is the original date of the lease? \_\_\_\_\_

Number of years of lease? \_\_\_\_\_

Is the lease subject to annual appropriation?  YES       NO

What are the annual lease payments? \$ -

## PART 5 - CASH AND INVESTMENTS

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

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 112,698	
5-2	Certificates of deposit	\$ 164,772	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 277,470</b>	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	EDWARD JONES -SEE ATTACHED SCHEDULE	\$ 1,933,875	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 1,933,875</b>	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 2,211,345</b>	

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       N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:  YES       NO       N/A

\_\_\_\_\_

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

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

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

	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$ 20,781	\$ -	\$ -	\$ 20,781
Buildings	\$ 481,876	\$ -	\$ -	\$ 481,876
Machinery and equipment	\$ 1,547,818	\$ 15,127	\$ -	\$ 1,562,945
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,431,922)	\$ (41,869)	\$ -	\$ (1,473,791)
<b>TOTAL</b>	<b>\$ 618,553</b>	<b>\$ (26,742)</b>	<b>\$ -</b>	<b>\$ 591,811</b>

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

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

\* 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.):	\$ 74,859
State contribution amount:	\$ 25,141
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 100,000</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 150

EDWARD JONES & FIRE DIST. #2 ADMINISTER'S THE PLAN

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:		
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please indicate the amount appropriated for each fund separately for the year reported							
		Governmental/Proprietary Fund Name				Total Appropriations By Fund	
		General Fund		\$	221,005		
		Pension Fund		\$	100,000		
				\$	-		
				\$	-		

**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)]? <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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**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? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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 type="text" value="Fire Protection"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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: <input type="text" value="Fire Protection- Delta County Fire Dist. # 1,3,4,5,&amp; Ragged Mtn Fire Protection Dist. in Gunnison County"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
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):	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
		Bond Redemption mills	0.000		
		General/Other mills	3.350		
		Total mills	3.350		
		YES	NO	N/A	
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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	\$ 2,211,345	Unrestricted Fund Balan	\$ 264,470	Total Tax Revenue	\$ 192,468
Current Liabilities	\$ -	Total Fund Balance	\$ 277,470	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$ 174,008	PY Fund Balance	\$ 193,437	Total Revenue	\$ 285,957
		Total Revenue	\$ 285,957	Total Debt Service-Principal	\$ -
		Total Expenditures	\$ 201,924	Total Debt Service Interest	\$ -
				Total Assets	\$ 451,478
				Total Liabilities	\$ -
<b>Governmental</b>		Interfund In	\$ -	<b>Enterprise Funds</b>	
Total Cash & Investments	\$ 277,470	Interfund Out	\$ -	Net Position	\$ 1,933,875
Transfers In	\$ -	- Proprietary	\$ -	PY Net Position	\$ 1,778,554
Transfers Out	\$ -	- Current Assets	\$ 1,933,875	- Government-Wide	
Property Tax	\$ 165,518	Deferred Outflow	\$ -	- Total Outstanding Debt	\$ -
Debt Service Principal	\$ -	- Current Liabilities	\$ -	- Authorized but Unissued	\$ -
Total Expenditures	\$ 201,924	Deferred Inflow	\$ -	Year Authorized	\$ 1/0/1900
Total Developer Advances	\$ -	- Cash & Investments	\$ 1,933,875		
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? na

**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.

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

**A MAJORITY of the members of the governing body must sign below.**

1	Full Name  CALVIN CAMPBELL	I, <u>CALVIN CAMPBELL</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Calvin Campbell</u> Date: <u>2/26/24</u> My term Expires: <u>Nov 2025</u>
2	Full Name  DAVID HURR	I, <u>DAVID HURR</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>David Hurr</u> Date: <u>2-26-24</u> My term Expires: <u>Nov 2027</u>
3	Full Name  CONNIE JOHNSON	I, <u>CONNIE JOHNSON</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Connie Johnson</u> Date: <u>2/24/24</u> My term Expires: <u>Nov 2025</u>
4	Full Name  RICHARD KINSER	I, <u>RICHARD KINSER</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Richard Kinser</u> Date: <u>2-26-24</u> My term Expires: <u>Nov 2027</u>
5	Full Name  STAN PARK	I, <u>STAN PARK</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Stan Park</u> Date: <u>2/27/24</u> My term Expires: <u>Nov 2025</u>
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**Summary of Assets** (as of December 31, 2023)

	Value as of 12/31	Value as of 11/25	Dollar Change	% of Total Value
<b>Assets Held at Edward Jones</b>				
Cash, Insured Bank Deposit & Money Market funds	1,683.22	17,192.62	-15,509.40	0.09%
Certificates of deposit	1,340,129.88	1,312,880.28	27,249.60	69.29
Bonds	592,062.25	584,649.75	7,412.50	30.62
<b>Total at Edward Jones</b>	<b>\$1,933,875.35</b>	<b>\$1,914,722.65</b>	<b>\$19,152.70</b>	<b>100%</b>
<b>Account Value</b>	<b>\$1,933,875.35</b>	<b>\$1,914,722.65</b>	<b>\$19,152.70</b>	

### Estimated Interest and Dividends by Month (continued)

Month	Not Reinvested	Reinvested	Total
September	2,506	0	2,506
October	281	0	281
November	6	0	6
December	3,780	0	3,780
<b>Total</b>	<b>\$61,648</b>	<b>\$0</b>	<b>\$61,648</b>

### Estimated Interest and Dividends by Security

Cash & Money Market Funds	Quantity	January 2024	February 2024	March 2024	3 Months Ending June 2024	3 Months Ending September 2024	3 Months Ending December 2024	12 Month Total
Money Market 4.73%	1,683	\$6	\$6	\$6	\$18	\$18	\$18	\$72
<b>Certificates of Deposit</b>								
Bank Amer Na Charlotte NC 5.2500%	236,000	0	0	0	12,390	0	0	12,390
Bank Hapoalim B M New York B 5.5000%	130,000	0	0	0	3,623	0	0	3,623
Bmo Harris Bk Natl Assn 2.8000%	246,000	0	0	0	3,444	0	0	3,444
Cadence Bk Tupelo Miss 5.4000%	237,000	7,187	0	0	0	0	0	7,187
Clear Fork Bk Natl Assn Alba 5.4500%	92,000	0	0	0	0	3,791	0	3,791
Goldman Sachs Bk USA New Yor 5.2000%	152,000	0	0	0	3,984	0	0	3,984
Truist Bk Charlotte N C 5.5500%	130,000	0	0	0	0	5,455	0	5,455
Truist Bk Charlotte N C 5.1500%	119,000	0	0	0	3,106	0	0	3,106
<b>Municipal Bonds</b>								
Cuyahoga Cnty OH Var Purp BA 6.0340%	25,000	0	0	0	754	0	754	1,508
Univ MI Gen Rev Bld Amer Bds 5.5130%	10,000	0	0	0	275	0	275	550
<b>Corporate Bonds</b>								
Apple Inc Note 2.5000%	45,000	0	562	0	0	562	0	1,124
Credit Suisse Ag London Brh 4.0000%	250,000	0	0	2,500	2,500	2,500	2,500	10,000
Credit Suisse Ag London Brh 3.5000%	250,000	0	0	2,187	2,187	0	0	4,374

**Estimated Interest and Dividends by Security (continued)**

Corporate Bonds	Quantity	January 2024	February 2024	March 2024	3 Months Ending June 2024	3 Months Ending September 2024	3 Months Ending December 2024	12 Month Total
Microsoft Corp Note 5.2000%	20,000	0	0	0	520	0	520	1,040
<b>Total</b>		<b>\$7,193</b>	<b>\$568</b>	<b>\$4,693</b>	<b>\$32,801</b>	<b>\$12,326</b>	<b>\$4,067</b>	<b>\$61,648</b>

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

**Maturity Schedule**

Maturing In	0 - 5 Years	6 - 15 Years	16 or More Years
Amount Maturing	\$1,887,000	\$35,000	\$20,000
Current Market Value	1,872,672	37,423	22,098
Percent of Total Maturing Value	97.17%	1.80%	1.03%

**Asset Details (as of Dec 31, 2023)**

additional details at [www.edwardjones.com/access](http://www.edwardjones.com/access)

**Assets Held At Edward Jones**

	Current Yield/Rate	Beginning Balance	Deposits	Withdrawals	Ending Balance
Retirement Money Market	4.73%*	\$17,192.62	\$259,080.60	-\$274,590.00	<b>\$1,683.22</b>

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

Certificates of Deposit	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value^
Cadence BK Tupelo Miss DTD 06/14/2023 F/C 01/05/2024 FDIC Insured to Legal Limits Interest Rate: 5.4% CUSIP: 12739UAW6 Estimated Yield: 5.39%	1/5/2024	237,000.00	237,000.00	7.11	<b>237,007.11</b>

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## Asset Details (continued)

Certificates of Deposit	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value <sup>^</sup>
Bank Hapoalim B M New York Brh DTD 09/29/2023 F/C 04/01/2024 FDIC Insured to Legal Limits Interest Rate: 5.5% CUSIP: 06251A5X4 Estimated Yield: 5.49%	4/1/2024	130,000.00	130,000.00	63.70	<b>130,063.70</b>
Bmo Harris Bk Natl Assn DTD 06/10/2022 FDIC Insured to Legal Limits Interest Rate: 2.8% CUSIP: 05600XFU9 Estimated Yield: 2.82%	6/10/2024	246,000.00	246,000.00	-2,560.86	<b>243,439.14</b>
Bank Amer Na Charlotte NC DTD 06/14/2023 F/C 06/13/2024 FDIC Insured to Legal Limits Interest Rate: 5.25% CUSIP: 06051VV60 Estimated Yield: 5.24%	6/13/2024	236,000.00	236,000.00	25.96	<b>236,025.96</b>
Goldman Sachs Bk USA New York DTD 12/19/2023 F/C 06/20/2024 FDIC Insured to Legal Limits Interest Rate: 5.2% CUSIP: 38150VQP7 Estimated Yield: 5.19%	6/20/2024	152,000.00	152,000.00	92.72	<b>152,092.72</b>
Truist Bk Charlotte N C DTD 12/19/2023 F/C 06/21/2024 FDIC Insured to Legal Limits Interest Rate: 5.15% CUSIP: 89788HGA5 Estimated Yield: 5.14%	6/21/2024	119,000.00	119,000.00	46.41	<b>119,046.41</b>
Truist Bk Charlotte N C DTD 09/29/2023 F/C 07/01/2024 FDIC Insured to Legal Limits Interest Rate: 5.55% CUSIP: 89788HFY4 Estimated Yield: 5.53%	7/1/2024	130,000.00	130,000.00	278.20	<b>130,278.20</b>
Clear Fork Bk Natl Assn Albany Tex DTD 10/27/2023 F/C 07/29/2024 FDIC Insured to Legal Limits Interest Rate: 5.45% CUSIP: 184554AH6 Estimated Yield: 5.43%	7/29/2024	92,000.00	92,000.00	176.64	<b>92,176.64</b>

<sup>^</sup>The values shown for CDs represent estimated values if sold prior to maturity. Actual prices may be higher or lower. Generally, if held until maturity, the maturity value plus any accrued interest due will be credited to your account.

## Asset Details (continued)

	Maturity Date	Maturity Value	Cost Basis	Unrealized Gain/Loss	Value
<b>Taxable Municipal Bonds</b>					
University Michigan General Revenue Build America Bonds DTD 01/20/2010 Interest Rate: 5.51% CUSIP: 914455JZ4 Bond Rating: AAA/Aaa Asset Category: Income Estimated Yield: 5.28%	4/1/2030	10,000.00	10,064.30	369.70	<b>10,434.00</b>
Cuyahoga Cnty Ohio Various Purpose Build America Bonds GO DTD 12/22/2009 Interest Rate: 6.03% CUSIP: 23223PCX3 Bond Rating: AA/Aa2/AA+ Asset Category: Income Estimated Yield: 5.58%	12/1/2034	25,000.00	25,552.84	1,435.91	<b>26,988.75</b>
<b>Corporate Bonds</b>					
Credit Suisse Ag London Brh Medium Term NTS Book Entry DTD 06/15/2022 Callable 03/15/2024 @ 100.00 Interest Rate: 3.5% CUSIP: 22553PZR3 Bond Rating: A3/A+ Asset Category: Income Estimated Yield: 3.54%	6/15/2024	250,000.00	250,000.00	-3,222.50	<b>246,777.50</b>
Apple Inc Note DTD 02/09/2015 Interest Rate: 2.5% CUSIP: 037833AZ3 Bond Rating: AA+/Aaa Asset Category: Income Estimated Yield: 2.56%	2/9/2025	45,000.00	44,407.99	-518.59	<b>43,889.40</b>
Credit Suisse Ag London Brh Medium Term NTS Book Entry DTD 06/10/2022 Callable 03/10/2024 @ 100.00 Next Coupon Date/Rate: 06/10/2024 @ 4.25% Interest Rate: 4.0% CUSIP: 22553PZG7 Bond Rating: A3/A+ Asset Category: Income Estimated Yield: 4.13%	12/10/2025	250,000.00	250,000.00	-8,125.00	<b>241,875.00</b>



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**Asset Details (continued)**

	<b>Maturity Date</b>	<b>Maturity Value</b>	<b>Cost Basis</b>	<b>Unrealized Gain/Loss</b>	<b>Value</b>
<b>Corporate Bonds</b>					
Microsoft Corp Note DTD 05/18/2009 Interest Rate: 5.2% CUSIP: 594918AD6 Bond Rating: AAA/Aaa/WD Asset Category: Income Estimated Yield: 4.70%	6/1/2039	20,000.00	20,162.47	1,935.13	<b>22,097.60</b>

**Estimated Yield**

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

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

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Edward Jones Fixed Income research reports may exist for certain bonds/issuers held in your account. You may obtain copies of the research reports through Online Access or from your financial advisor.

<b>Total Account Value</b>	<b>\$1,933,875.35</b>
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Cost basis is the amount of your investment for tax purposes and is used to calculate gain or loss upon sale or other disposition of a security. It is not a measure of performance. The cost basis amounts on your statement should not be relied upon for tax preparation purposes. Cost basis information may be from outside sources and has not been verified for accuracy. Refer to your official tax documents for information about reporting cost basis. Consult a qualified tax advisor or an attorney regarding your situation. If you believe the cost basis information is inaccurate, contact Client Relations.

**Summary of Realized Gain/Loss**

**This Year**