

# 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 29-1-501, 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.

## 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. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.  
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

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.

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED

<http://www.lexisnexis.com/floridopc25/Colorado/>

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
  - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
- or--
- 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 LINK SIGNATURES from the MAJORITY of the governing body?

Checkout our 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.

[Click here to go to the portal](#)

## FILING METHODS

**WEB PORTAL:** Register and submit your Applications at our web portal:

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

For faster processing the web portal is the preferred method for submission

**MAIL:** Office of the State Auditor

Local Government Audit Division

1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

Email: [osalg@coleg.gov](mailto:osalg@coleg.gov) or Phone: 303-869-3000

## QUESTIONS?

## 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  
Holyoke Rural Fire Protection District  
PO Box 244  
Holyoke CO 80734

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

CONTACT PERSON PHONE  
Russell R Haynes, CPA  
970-988-7658  
EMAIL  
rrhaynes@sandhillsacct.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: Russell R. Haynes, CPA  
TITLE: Accountant  
FIRM NAME (if applicable): Sandhills Accounting & Tax, LLC  
ADDRESS: PO Box 102 Wray, CO 80734  
PHONE: 970-988-7658  
RELATIONSHIP TO ENTITY: Independent Accountant

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>	If Yes, date filed:	2/13/24
-----	--------------------------	----	-------------------------------------	---------------------	---------

# 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
		Fund*	Fund*	Fund*	Fund*	
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$ 87,390	\$ -	\$ 74,921	\$ -	
1-2	Investments	\$ 440,500	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 213,100	\$ -	\$ -	\$ -	
	All Other Assets (specify...)	\$ -	\$ -	\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ 74,921	\$ -	
1-7		\$ -	\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	\$ -	
1-11	<b>(add lines 1-1 through 1-10)</b>	<b>TOTAL ASSETS</b>	<b>\$ 740,990</b>	<b>\$ 74,921</b>	<b>\$ -</b>	
<b>Deferred Outflows of Resources:</b>						
1-12	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-14	<b>(add lines 1-12 through 1-13)</b>	<b>TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 740,990</b>	<b>\$ -</b>	<b>\$ 74,921</b>	<b>\$ -</b>	
<b>Liabilities</b>						
1-16	Accounts Payable	\$ -	\$ -	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	
1-21	<b>(add lines 1-16 through 1-20)</b>	<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
1-22	All Other Liabilities (specify...)	\$ -	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	\$ -	
1-27	<b>(add lines 1-21 through 1-26)</b>	<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Deferred Inflows of Resources:</b>						
1-28	Deferred Property Taxes	\$ 213,100	\$ -	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -	
1-30	<b>(add lines 1-28 through 1-29)</b>	<b>TOTAL DEFERRED INFLOWS</b>	<b>\$ 213,100</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance</b>						
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	
1-33	Restricted (specify...)	\$ -	\$ -	\$ -	\$ -	
1-34	Committed (specify...)	\$ -	\$ -	\$ -	\$ -	
1-35	Assigned (specify...)	\$ -	\$ -	\$ 74,921	\$ -	
1-36	Unassigned:	\$ 527,890	\$ -	\$ -	\$ -	
1-37		\$ -	\$ -	\$ -	\$ -	
	Add lines 1-31 through 1-36	\$ 527,890	\$ -	\$ 74,921	\$ -	
	This total should be the same as line 3-33	\$ 527,890	\$ -	\$ 74,921	\$ -	
	<b>TOTAL FUND BALANCE</b>	<b>\$ 527,890</b>	<b>\$ -</b>	<b>\$ 74,921</b>	<b>\$ -</b>	
1-38	<b>(add lines 1-27, 1-30 and 1-37)</b>	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	<b>\$ 740,990</b>	<b>\$ -</b>	<b>\$ -</b>	
	This total should be the same as line 1-15	\$ 740,990	\$ -	\$ -	\$ -	

**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
		Fund*	Fund*	Fund*	Fund*	
<b>Tax Revenue</b>						
2-1	Property (include mills levied in Question 19-6)	\$ 201,793	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 22,653	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ 617	\$ -	\$ -	\$ -	
2-5	Delinquent taxes and interest	\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 225,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TAX REVENUE</b>					
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ 2,915	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 11,541	\$ -	\$ 1,346	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	<b>Add lines 2-1 through 2-23</b>	<b>\$ 239,519</b>	<b>\$ -</b>	<b>\$ 1,346</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>					
<b>Other Financing Sources</b>						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-29	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
2-30	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Add lines 2-24 and 2-29</b>	<b>\$ 239,519</b>	<b>\$ -</b>	<b>\$ 1,346</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<b>TOTAL OTHER FINANCING SOURCES</b>					
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 239,519</b>	<b>\$ -</b>	<b>\$ 1,346</b>	<b>\$ -</b>	<b>\$ 240,865</b>
<b>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 28-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.</b>						

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		GRAND TOTAL
		Fund*	Fund*		Fund*	Fund*	
3-1	Expenditures						
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 77,313	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 38,018	\$ -	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	\$ 130,025	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ 20,000	\$ -	Principal	\$ -	\$ -	
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	<b>Add lines 3-1 through 3-21</b>	<b>\$ 265,356</b>	<b>\$ -</b>	<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,356</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			
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)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal	\$ -	\$ -	
3-29		\$ -	\$ -	(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	<b>(Add lines 3-23 through 3-28)</b>	<b>\$ -</b>	<b>\$ -</b>		\$ -	\$ -	
	<b>TRANSFERS AND OTHER EXPENDITURES</b>						
3-30	Excess (Deficiency) of Revenues and Other Financing	\$ -	\$ -	Net Increase (Decrease) in Net Position	\$ 1,346	\$ -	
	Line 2-29, less line 3-22, less line 3-29	\$ (25,837)	\$ -	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	\$ 553,727	\$ -	Net Position, January 1 from December 31 prior year report	\$ 73,575	\$ -	
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	\$ 527,890	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ 74,921	\$ -	
	This total should be the same as line 1-37.			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 29-1-804, 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  
 \$40,000 payable to the City of Holyoke, \$20,000 per year, two years remaining
- 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	\$ 60,000	\$ -	\$ 20,000	\$ 40,000
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 40,000</b>

\*Must agree to prior year-end balance

\*\*Subscription Based Information Technology Arrangements

- 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? \$ -
- 4-6 Does the debt was authorized:  YES  NO
- If yes: 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 use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts

AMOUNT	TOTAL
\$ 162,312	
\$ 440,500	
<b>TOTAL CASH DEPOSITS</b>	<b>\$ 602,811</b>

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

5-2 Certificates of deposit

AMOUNT	TOTAL
\$ -	
\$ -	
\$ -	
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 602,811</b>

- 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 24-7-5-601, 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**

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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 153,348	\$ -	\$ -	\$ 153,348
Machinery and equipment	\$ 1,712,628	\$ -	\$ -	\$ 1,712,628
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>\$ 1,865,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,865,976</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 appear 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?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 38,018
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 38,018</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 60

**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	\$ 278,075
Leblanc Trust Fund	\$ 700
	\$ -

**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>After 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 the 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="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="checkbox"/>	<input checked="" type="checkbox"/>	
10-3 Is the entity a metropolitan district? PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4 Please indicate what services the entity provides:	<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="checkbox"/>	<input checked="" type="checkbox"/>	
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Bond Redemption mills	0.000
General/Other mills	3.500
<b>Total mills</b>	<b>3.500</b>

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.

	YES	NO	N/A
	<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	602,911	527,890	225,063
Current Liabilities	-	527,890	239,519
Deferred Inflow	213,100	553,727	239,519
	Total Revenue	239,519	20,000
	Total Expenditures	265,356	-
	Total Assets	Total Liabilities	740,990
<b>Governmental</b>			
Total Cash & Investments	527,890	Enterprise Funds	74,921
Transfers In	-	Net Position	73,575
Transfers Out	-	PY Net Position	
Property Tax	201,793	Government-Wide	40,000
Debt Service Principal	20,000	Total Outstanding Debt	
Total Expenditures	265,356	Authorized but Unissued	
Total Developer Advances	-	Cash & Investments	
Total Developer Repayments	-	Principal Expense	
		Year Authorized	
			1/0/1900

**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.

**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	<b>Full Name</b> Riley Dubbert	Personally reviewed and approve this application for exemption from audit. Signed: <u>Riley A. Dubbert</u> My term Expires: <u>2025</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>Riley A. Dubbert</u> Date: <u>2-13-24</u>
2	<b>Full Name</b> Mark Lutze	Personally reviewed and approve this application for exemption from audit. Signed: <u>Mark Lutze</u> My term Expires: <u>2025</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>Mark Lutze</u> Date: <u>2-13-24</u>
3	<b>Full Name</b> Robert Koberstein	Personally reviewed and approve this application for exemption from audit. Signed: <u>Robert Koberstein</u> My term Expires: <u>2025</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>Robert Koberstein</u> Date: <u>2-13-24</u>
4	<b>Full Name</b> Carroll Bussell	Personally reviewed and approve this application for exemption from audit. Signed: <u>Carroll Bussell</u> My term Expires: <u>2025</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>Carroll Bussell</u> Date: <u>2-13-24</u>
5	<b>Full Name</b> Ryan Brackhan	Personally reviewed and approve this application for exemption from audit. Signed: <u>Ryan Brackhan</u> My term Expires: <u>2025</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>Ryan Brackhan</u> Date: <u>2-13-24</u>
6	<b>Full Name</b>	Personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____	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: _____
7	<b>Full Name</b>	Personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____	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: _____

**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 2023 FOR THE **Holyoke Rural Fire Protection District**, STATE OF COLORADO.

WHEREAS the **Board of Directors of Holyoke Rural Fire Protection District** wishes to claim exemption from audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars 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 **Holyoke Rural Fire Protection District** exceeded \$750,000 for Year 2023; and

WHEREAS an application for exemption from audit for **Holyoke Rural Fire Protection District** has been prepared by **Sandhills Accounting & Tax, LLC**, an independent accounting firm 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 **Holyoke Rural Fire Protection District** that the application for exemption from audit for **Holyoke Rural Fire Protection District** for the year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Holyoke Rural Fire Protection District**; that those members of the **Board of Directors** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **Holyoke Rural Fire Protection District** for the year ended December 31, 2023.

ADOPTED THIS 13<sup>th</sup> day of February 2024.

Printed Name of Director	Date Term Expires	Signature
Riley Dubbert	<u>2025</u>	
Robert Koberstein	<u>2025</u>	
Carroll Bussell	<u>2025</u>	
Mark Lutze	<u>2025</u>	
Ryan Brackhan	<u>2025</u>	