

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 20-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

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.

POST-MARK 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.

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

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

http://www.leg.colorado.gov/topics/colorado

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

Has the preparer signed the application?

Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?

Has the application been PERSONALLY reviewed and approved by the governing body?

Are all sections of the form complete, including responses to all of the questions?

Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically?

If yes, have you read and understand the new Electronic Signature Policy? See new policy here

-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 INK SIGNATURES from the MAJORITY of the governing body?

Check out 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/osa/la

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: osa.lg@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: HSS-PARSHALL FIRE PROTECTION DISTRICT
ADDRESS: PO BOX 45, HSS CO 80451
CONTACT PERSON: MARK KRIEG
PHONE: 9705319850
EMAIL: markkrieg1015@gmail.com

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

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: MARK KRIEG
TITLE: ACCOUNTANT
FIRM NAME (if applicable):
ADDRESS: 441 HWY 125 GRANBY CO 80446
PHONE: 9705319850
RELATIONSHIP TO ENTITY: ACCOUNTANT

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9,3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Assets						
1-1	Cash & Cash Equivalents	\$ 400,444	\$ 300,800	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 2,600	\$ -	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 (specify...)		\$ -	\$ -	Total Current Assets		\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 4-4)	\$ -	\$ -
1-7	PRE-PAID INSURANCE	\$ 5,568	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -
1-8	OTHER ASSETS	\$ 3,009	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS		\$ -
1-9	DEPRECIABLE ASSETS	\$ 42,118	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS		\$ -
1-10		\$ -	\$ -	TOTAL ASSETS		\$ -
1-11	(add lines 1-1 through 1-10)	\$ 453,639	\$ 300,800	(add lines 1-1 through 1-10)	\$ -	\$ -
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	\$ 453,639	\$ 300,800	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities						
1-16	Accounts Payable	\$ 10,964	\$ -	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) TOTAL CURRENT LIABILITIES	\$ 10,964	\$ -	(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		\$ -	\$ -	TOTAL CURRENT LIABILITIES		\$ -
1-25		\$ -	\$ -	TOTAL LIABILITIES		\$ -
1-26		\$ -	\$ -	TOTAL LIABILITIES		\$ -
1-27	(add lines 1-21 through 1-26)	\$ 10,964	\$ -	(add lines 1-21 through 1-26)	\$ -	\$ -
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						
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Restricted (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Committed (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Assigned (specify...)	\$ 442,675	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -	TOTAL NET POSITION		\$ -
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ 442,675	\$ -	(add lines 1-31 through 1-36) TOTAL NET POSITION	\$ -	\$ -
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 453,639	\$ -	(add lines 1-27, 1-30 and 1-37) 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						
2-1	Property (include mills levied in Question 10-4)	\$ 378,241	\$ -	Property (include mills levied in Question 10-4)	\$ -	\$ -
2-2	Specific Ownership	\$ 24,293	\$ -	Specific Ownership	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -
2-4	Other Tax Revenue (specify...)	\$ -	\$ -	Other Tax Revenue (specify...)	\$ -	\$ -
2-5	Delinquent Interest & Taxes	\$ 515	\$ -		\$ -	\$ -
2-6	Personal Property Tax Exemption	\$ 335	\$ -		\$ -	\$ -
2-7		\$ -	\$ -		\$ -	\$ -
2-8	(add lines 2-1 through 2-7) TOTAL TAX REVENUE	\$ 403,384	\$ -	(add lines 2-1 through 2-7) TOTAL TAX REVENUE	\$ -	\$ -

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

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	\$ -	\$ 17,500	Fire & Police Pension	\$ -	\$ -
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ 227	\$ 30,451	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	SSTATE CONTRIBUTION	\$ -	\$ 4,050		\$ -	\$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 403,612	\$ 52,001	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	DIRECT PUBLIC SUPPORT	\$ 1,010	\$ -	Other (specify...)	\$ -	\$ -
2-29	Add lines 2-15 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ 1,010	\$ -	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	\$ 404,621	\$ 52,001	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -
						\$ 458,622

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) 868-3000 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	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 336,413	\$ -	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	\$ 12,947	\$ -	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	\$ 349,360	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	\$ 349,360
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	PENSION ADMINISTRATIVE	\$ -	\$ 7,947	Other Financing Sources (Uses) (from line 3-28)	\$ -	\$ -	
3-27	PENSION BENEFITS	\$ -	\$ 30,000	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	\$ -	\$ 37,947	(Line 3-27, plus line 3-26, 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	\$ 55,261	\$ 14,054	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	\$ 387,414	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37			Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37			

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?

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

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

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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements *Must agree to prior year-end balance

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?

If yes: How much? \$ -

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

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

4-8 Does the entity have any lease agreements?

If yes: What is being leased? Wildland Truck

What is the original date of the lease? 2/12/1992

Number of years of lease? One

Is the lease subject to annual appropriation?

What are the annual lease payments? \$ 200

PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 269,338	
5-2 Certificates of deposit:	\$ 131,106	
TOTAL CASH DEPOSITS		\$ 400,444
Investments (if investment is a mutual fund, please list underlying investments):		
FPPA	\$ 314,854	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 314,854
TOTAL CASH AND INVESTMENTS		\$ 715,297

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

6-1 Does the entity have capitalized assets?

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

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

	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 317,838	\$ -	\$ -	\$ 317,838
Machinery and equipment	\$ 689,553	\$ -	\$ -	\$ 689,553
Furniture and fixtures	\$ 8,381	\$ -	\$ -	\$ 8,381
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,015,772	\$ -	\$ -	\$ 1,015,772

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	\$ -	\$ -	\$ -	\$ -

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)	\$	-	\$	-	\$	-	\$	-
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

7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO Please use this space to provide any explanations or comments:

7-2 Does the entity have a volunteer firefighters' pension plan? Please use this space to provide any explanations or comments:

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$	17,500
State contribution amount:	\$	4,050
Other (gifts, donations, etc.):	\$	-
TOTAL	\$	21,550

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 500

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:

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

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 394,718
Pension	\$ 40,500
	\$ -
	\$ -

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

9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))? YES NO Please use this space to provide any explanations or comments:

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.

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? Please use this space to provide any explanations or comments:

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year? Please use this space to provide any explanations or comments:

If Yes: NEW name:
 PRIOR name:

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services? Please use this space to provide any explanations or comments:

If yes: List the name of the other governmental entity and the services provided:

10-6 Does the entity have a certified mill levy? Please use this space to provide any explanations or comments:

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	9.745
Total mills	9.745

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.

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	\$ 715,297	Unrestricted Fund Balance	\$ 442,875
Current Liabilities	\$ 10,984	Total Fund Balance	\$ 442,875
Deferred Inflow	\$ -	PY Fund Balance	\$ 387,414
		Total Revenue	\$ 404,821
		Total Debt Service Principal	\$ -

Governmental	Interfund In	\$	-	Total Liabilities	\$	10,984
Total Cash & Investments	Interfund Out	\$	-	Enterprise Funds		
Transfers In	Proprietary	\$	-	Net Position	\$	-
Transfers Out	Current Assets	\$	-	PY Net Position	\$	-
Property Tax	Deferred Outflow	\$	378,241	Government-Wide		
Debt Service Principal	Current Liabilities	\$	-	Total Outstanding Debt	\$	-
Total Expenditures	Deferred Inflow	\$	349,980	Authorized but Unleased	\$	-
Total Developer Advances	Cash & Investments	\$	-	Year Authorized	\$	-
Total Developer Repayments	Principal Expense	\$	-			

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

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

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

Policy - Requirements

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

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

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

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

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

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 Rob Firth	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 Meredith Howe	I, <u>Meredith Howe</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: _____ Date: <u>3/13/24</u> My term Expires: <u>2025</u>
3	Full Name Mike Thompson	I, <u>Mike Thompson</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: _____ Date: <u>3/13/24</u> My term Expires: <u>2025</u>
4	Full Name Marco Deandrea	I, <u>Marco Deandrea</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: _____ Date: <u>3/13/24</u> My term Expires: <u>2027</u>
5	Full Name Michael Gallegos	I, <u>Michael Gallegos</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: _____ Date: <u>3/13/24</u> My term Expires: <u>2027</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: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required; the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

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

Mayor/President/Chairman, etc.

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

ATTEST:

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE **HSS-PARSHALL FIRE PROTECTION DISTRICT**, STATE OF COLORADO.

WHEREAS, the **BOARD of HSS-PARSHALL FIRE PROTECTION DISTRICT** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred 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 **HSS-PARSHALL FIRE PROTECTION DISTRICT** exceeded \$750,000 for Fiscal Year 2023; and

WHEREAS, an application for exemption from audit for **HSS-PARSHALL FIRE PROTECTION DISTRICT** has been prepared by MARK KRIEG, 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 the **HSS-PARSHALL FIRE PROTECTION DISTRICT** that the application for exemption from audit for **HSS-PARSHALL FIRE PROTECTION DISTRICT** for the fiscal year ended DECEMBER 31, 2023, has been personally reviewed and is hereby approved by a majority of the **BOARD** of the **HSS-PARSHALL FIRE PROTECTION DISTRICT**; that those members of the **BOARD** 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 **HSS-PARSHALL FIRE PROTECTION DISTRICT** for the fiscal year ended DECEMBER 31, 2023.

ADOPTED THIS 13TH day of MARCH, A.D. 2024

Vice President

Secretary