

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

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.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:
<http://www.lexisnexis.com/hottopics/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 INK SIGNATURES from the MAJORITY of the governing body?

FILING METHODS

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

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.ig@coleg.gov or Phone: 303-869-3000

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

<https://apps.leg.co.gov/osa/ig>

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

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

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

NAME OF GOVERNMENT ADDRESS	PAWNEE FIRE PROTECTION DISTRICT 319 CHATOGA AVE GROVER, CO. 80729
CONTACT PERSON	BOBBI HOFFMAN
PHONE	970-896-2237
EMAIL	bawneefire@wigornisd.net

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:	RON MARSHALL
TITLE	CPA
FIRM NAME (if applicable)	HOOVER HARRIS & CO
ADDRESS	1831 65th AVE SUITE 1 GREELEY, CO 80634
PHONE	970-352-1642
RELATIONSHIP TO ENTITY	CPA

PREPARER (SIGNATURE REQUIRED) DATE PREPARED

Ron Marshall

3/3/24

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"/>
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PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE Attach additional sheets as necessary

Line #	Description	Governmental Funds		Assets	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*			Fund*	Fund*	
1-1	Cash & Cash Equivalents	\$	2,789,959	-	Cash & Cash Equivalents	\$	-	
1-2	Investments	\$	-	-	Investments	\$	-	
1-3	Receivables	\$	-	-	Receivables	\$	-	
1-4	Due from Other Entities or Funds	\$	-	-	Due from Other Entities or Funds	\$	-	
1-5	Property Tax Receivable	\$	-	-	Other Current Assets [specify...]	\$	-	
1-5	All Other Assets [specify...]	\$	-	-		\$	-	
1-6	Lease Receivable (as Lessor)	\$	-	-	Total Current Assets	\$	-	
1-7	Capital Assets, Net	\$	1,250,110	-	Capital & Right to Use Assets, net (from Part 6-4)	\$	-	
1-8		\$	-	-	Other Long Term Assets [specify...]	\$	-	
1-9		\$	-	-		\$	-	
1-10		\$	-	-		\$	-	
1-11		\$	4,040,069	-	TOTAL ASSETS	\$	-	
1-11	(add lines 1-1 through 1-10)				(add lines 1-1 through 1-10)			
1-12	Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$	-	-	[specify...]	\$	-	
1-13	[specify...]	\$	-	-	[specify...]	\$	-	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	-	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	4,040,069	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	
1-15	(add lines 1-1 through 1-10)				(add lines 1-1 through 1-10)			
1-16	Liabilities				Liabilities			
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) TOTAL CURRENT LIABILITIES	\$	-	-	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	-	
1-22	All Other Liabilities [specify...]	\$	-	-	Proprietary Debt Outstanding (from Part 4-4)	\$	-	
1-23	Pension Fund Liability	\$	310,478	-	Other Liabilities [specify...]	\$	-	
1-24		\$	-	-		\$	-	
1-25		\$	-	-		\$	-	
1-26		\$	-	-		\$	-	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	310,478	-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	-	
1-27	Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$	-	-	Pension/OPRB 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	\$	-	
1-30	Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$	-	-	Net Investment in Capital and Right-to Use Assets	\$	-	
1-32	Nonspendable Inventory	\$	-	-		\$	-	
1-33	Restricted [specify...] Emergency Reserves	\$	12,489	-	Emergency Reserves	\$	-	
1-34	Committed [specify...]	\$	-	-	Other Designations/Reserves	\$	-	
1-35	Assigned [specify...]	\$	-	-	Restricted	\$	-	
1-36	Unassigned:	\$	3,717,102	-	Undesignated/Unreserved/Unrestricted	\$	-	
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$	3,729,591	-	(add lines 1-31 through 1-36) TOTAL NET POSITION	\$	-	
1-37	This total should be the same as line 3-33				This total should be the same as line 3-33			
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	4,040,069	-	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	-	
1-38	This total should be the same as line 1-15				This total should be the same as line 1-15			

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
Expenditures						
3-1	General Government	\$ -	\$ -	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -	
3-4	Fire	\$ 286,464	\$ -	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 4,000	\$ -	\$ -	\$ -	
3-8	Health	\$ -	\$ -	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	
3-12	Basis Assets Sold	\$ 349	\$ -	\$ -	\$ -	
3-13		\$ -	\$ -	\$ -	\$ -	
3-14	Capital Outlay	\$ 50,000	\$ -	\$ -	\$ -	
	Debt Service	\$ -	\$ -	\$ -	\$ -	
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	\$ -	\$ -	
3-21		\$ -	\$ -	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 340,813	\$ -	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -	Line 3-32 Prior Period
3-24	Interfund Transfers out	\$ (50,000)	\$ -	\$ -	\$ -	Adjustment. This is due
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -	to an adjustment to the
3-26		\$ -	\$ -	\$ -	\$ -	pension fund liability
3-27		\$ -	\$ -	\$ -	\$ -	
3-28		\$ -	\$ -	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ (50,000)	\$ -	\$ -	\$ -	
3-30	TRANSFERS AND OTHER EXPENDITURES	\$ (50,000)	\$ -	\$ -	\$ -	
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 443,599	\$ -	\$ -	\$ -	
	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	\$ 3,373,435	\$ -	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ (87,443)	\$ -	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ 3,729,591	\$ -	\$ -	\$ -	
	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 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 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	\$ 10,000	\$ -	\$ -	\$ 10,000
Buildings	\$ 1,093,461	\$ 5,600	\$ -	\$ 1,099,061
Machinery and equipment	\$ 339,943	\$ 129,241	\$ -	\$ 469,184
Furniture and fixtures	\$ 24,901	\$ -	\$ 4,290	\$ 20,611
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): VEHICLES	\$ 1,444,577	\$ 66,951	\$ -	\$ 1,511,528
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,580,212)	\$ -	\$ 280,062	\$ (1,860,274)
TOTAL	\$ 1,332,670	\$ 201,792	\$ 284,352	\$ 1,250,110

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

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.):	\$ 4,000
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 4,000
	\$ 50

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

PART 8 - BUDGET INFORMATION

Please use this space to provide any explanations or comments:

YES NO N/A

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Pension	\$ 4,000
	\$ -
	\$ -
	\$ -

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

Please use this space to provide any explanations or comments:

YES NO

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

PART 10 - GENERAL INFORMATION

Please use this space to provide any explanations or comments:

YES NO

10-1 Is this application for a newly formed governmental entity? YES NO

Date of formation:

10-2 Has the entity changed its name in the past or current year? YES NO

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services? YES NO

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

10-6 Does the entity have a certified mill levy? YES NO

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

Bond Redemption mills	0.000
General/Other mills	1.250
Total mills	1.250

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 21-252 [Section 32-1-207 C.R.S.]? If NO, please explain. YES NO N/A

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? YES NO

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

Policy - Requirements

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

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

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

- Submit the application in hard copy via the US Mail including original signatures.
- 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	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 _____ My term Expires: _____ Date: _____	
2	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ My term Expires: _____ Date: _____	
3	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ My term Expires: _____ Date: _____	
4	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ My term Expires: _____ Date: _____	
5	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ My term Expires: _____ Date: _____	
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 _____ My term Expires: _____ Date: _____	
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 _____ My term Expires: _____ Date: _____	

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.)

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

WHEREAS, the (governing body) of (name of government) 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 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

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), 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 (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) 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 (name of government) for the year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

Type or Print Names of
Members of Governing Body

Date
Term
Expires

Signature

A Resolution for Approving an Exemption from Audit and Submitting the Application Electronically for the Year 2023 for the Pawnee Fire Protection District, State of Colorado.

WHEREAS, the Board of Directors of the Pawnee 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 fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Pawnee Fire Protection District exceeded \$750,000 for the year 2023; and

WHEREAS, an application for exemption from audit for Pawnee Fire Protection District has been prepared by Ron Marshall CPA, Hoover Harris & Co., an independent accountant with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved by the Board of Directors of the Pawnee Fire Protection District that the application for exemption from audit for Pawnee Fire Protection District for the year ended 2023 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Pawnee Fire Protection District; and gives Bobbi Hoffman, Secretary for the Pawnee Fire Board, permission to submit the application to the Office of the State Auditor electronically via the State Auditor's website; that those members of the Pawnee Fire Protection District have signified their approval by signing below; and this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Pawnee Fire Protection District for the year ended 2023.

ADOPTED THIS: 10th Day of January, A.D. 2024

President – *Bu J. Mann*

Vice President – *[Signature]*

Secretary/Treasurer – *Bobby Hoffman*

Board of Directors –
Sherril Klingensmith
Randy Chapin