

**RESOLUTION OF THE BOARD OF DIRECTORS
OF SKYLINE FIRE PROTECTION DISTRICT
FOR EXEMPTION FROM AUDIT**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE YEAR 2023 FOR THE SKYLINE FIRE PROTECTION DISTRICT, ARAPAHOE COUNTY, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Skyline 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 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 Skyline Fire Protection District exceed \$750,000 for Year 2023; and

WHEREAS, an application for exemption from audit for Skyline Fire Protection District has been prepared by Kyle Beard, CPA, an independent accountant with knowledge of governmental accounting; and



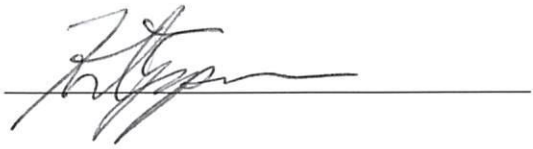


WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Skyline Fire Protection District that the application for exemption from audit for Skyline 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 Skyline 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 part of the application for exemption from audit of the Skyline Fire Protection District for the year ended December 31, 2023.

ADOPTED THIS 25th day of March 2024.

acting Clair Moran
President

Smith
Secretary

| <u>Members of Board of Directors</u> | <u>Date Term Expires</u> | <u>Signature</u> |
|--------------------------------------|--------------------------|---|
| Catherine Langer | 5/2025 |  |
| Gordon Smith | 5/2027 |  |
| Kent Epperson | 5/2027 |  |
| Claire Moran | 5/2025 |  |
| Barry Teeters | 5/2025 |  |

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

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

| | |
|--------------------|--------------------------------------|
| NAME OF GOVERNMENT | Skyline Fire Protection District |
| ADDRESS | 6000 E. Yale Ave Denver, CO 80222 |
| CONTACT PERSON | Darcy Beard |
| PHONE | 303-594-5488 |
| EMAIL | d.beardcpa@outlook.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: | Kyle Beard |
| TITLE | CPA |
| FIRM NAME (if applicable) | 18132 House Finch Ln. Parker, CO 80134 |
| ADDRESS | 303-877-2063 |
| PHONE | Independent Contractor |
| RELATIONSHIP TO ENTITY | |

PREPARER (SIGNATURE REQUIRED)

[Signature]

DATE PREPARED

3/20/2024

| | | | |
|--|--------------------------|-------------------------------------|---------------------|
| 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 | If Yes, date filed: |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

| Line # | Description | Governmental Funds | | Proprietary/Iduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------------------|---|--------------------|-------|----------------------------|-------|--|
| | | Fund* | Fund* | Enterprise | Fund* | |
| Assets | | | | | | |
| 1-1 | Cash and Cash Equivalents | \$ - | \$ - | \$ 437 | \$ - | |
| 1-2 | Investments | \$ - | \$ - | \$ 979,836 | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | \$ - | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ - | \$ - | \$ - | \$ - | |
| 1-5 | Property Tax Receivable | \$ - | \$ - | \$ 5,590 | \$ - | |
| | All Other Assets [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 1-6 | Lease Receivable (as Lessor) | \$ - | \$ - | \$ - | \$ - | |
| 1-7 | | \$ - | \$ - | \$ 985,863 | \$ - | |
| 1-8 | | \$ - | \$ - | \$ - | \$ - | |
| 1-9 | | \$ - | \$ - | \$ - | \$ - | |
| 1-10 | | \$ - | \$ - | \$ - | \$ - | |
| 1-11 | | \$ - | \$ - | \$ 985,863 | \$ - | |
| | TOTAL ASSETS | \$ - | \$ - | \$ 985,863 | \$ - | |
| | Deferred Outflows of Resources: | | | | | |
| 1-12 | [specify...] | \$ - | \$ - | \$ 503,817 | \$ - | |
| 1-13 | [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 1-14 | | \$ - | \$ - | \$ 503,817 | \$ - | |
| 1-15 | | \$ - | \$ - | \$ 1,489,680 | \$ - | |
| | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | \$ 1,489,680 | \$ - | |
| Liabilities | | | | | | |
| 1-16 | Accounts Payable | \$ - | \$ - | \$ 228 | \$ - | |
| 1-17 | Accrued Payroll and Related Liabilities | \$ - | \$ - | \$ 705 | \$ - | |
| 1-18 | Unearned Revenue | \$ - | \$ - | \$ - | \$ - | |
| 1-19 | Due to Other Entities or Funds | \$ - | \$ - | \$ - | \$ - | |
| 1-20 | All Other Current Liabilities | \$ - | \$ - | \$ - | \$ - | |
| 1-21 | | \$ - | \$ - | \$ 933 | \$ - | |
| 1-22 | | \$ - | \$ - | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | \$ - | \$ - | |
| 1-27 | | \$ - | \$ - | \$ 933 | \$ - | |
| | TOTAL LIABILITIES | \$ - | \$ - | \$ 933 | \$ - | |
| | Deferred Inflows of Resources: | | | | | |
| 1-28 | Deferred Property Taxes | \$ - | \$ - | \$ - | \$ - | |
| 1-29 | Lease related (as lessor) | \$ - | \$ - | \$ 503,817 | \$ - | |
| 1-30 | | \$ - | \$ - | \$ 503,817 | \$ - | |
| | TOTAL DEFERRED INFLOWS | \$ - | \$ - | \$ 503,817 | \$ - | |
| | Fund Balance | \$ - | \$ - | \$ - | \$ - | |
| 1-31 | Nonspendable Prepaid | \$ - | \$ - | \$ - | \$ - | |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | \$ - | \$ - | |
| 1-33 | Restricted [specify...] | \$ - | \$ - | \$ 25,000 | \$ - | |
| 1-34 | Committed [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 1-35 | Assigned [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 1-36 | Unassigned: | \$ - | \$ - | \$ 959,930 | \$ - | |
| 1-37 | | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL FUND BALANCE | \$ - | \$ - | \$ 984,930 | \$ - | |
| 1-38 | | \$ - | \$ - | \$ 1,489,680 | \$ - | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Fund* | Description | Proprietary/Fiduciary Funds | | Fund* |
|--------------------------------|---|--------------------|-------|-------|---|-----------------------------|---------|-------|
| | | Fund* | Fund* | | | Enterprise | Fund* | |
| Tax Revenue | | | | | | | | |
| 2-1 | Property (include mills levied in Question 10-6) | \$ | - | \$ | Property (include mills levied in Question 10-6) | \$ | 399,042 | \$ |
| 2-2 | Specific Ownership | \$ | - | \$ | Specific Ownership | \$ | 26,172 | \$ |
| 2-3 | Sales and Use Tax | \$ | - | \$ | Sales and Use Tax | \$ | - | \$ |
| 2-4 | Other Tax Revenue (specify...): | \$ | - | \$ | Other Tax Revenue (specify...): | \$ | - | \$ |
| 2-5 | | \$ | - | \$ | | \$ | - | \$ |
| 2-6 | | \$ | - | \$ | | \$ | - | \$ |
| 2-7 | | \$ | - | \$ | | \$ | - | \$ |
| 2-8 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ | - | \$ | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ | 425,214 | \$ |
| 2-9 | Licenses and Permits | \$ | - | \$ | Licenses and Permits | \$ | - | \$ |
| 2-10 | Highway Users Tax Funds (HURF) | \$ | - | \$ | Highway Users Tax Funds (HURF) | \$ | - | \$ |
| 2-11 | Conservation Trust Funds (Lottery) | \$ | - | \$ | Conservation Trust Funds (Lottery) | \$ | - | \$ |
| 2-12 | Community Development Block Grant | \$ | - | \$ | Community Development Block Grant | \$ | - | \$ |
| 2-13 | Fire & Police Pension | \$ | - | \$ | Fire & Police Pension | \$ | - | \$ |
| 2-14 | Grants | \$ | - | \$ | Grants | \$ | - | \$ |
| 2-15 | Donations | \$ | - | \$ | Donations | \$ | - | \$ |
| 2-16 | Charges for Sales and Services | \$ | - | \$ | Charges for Sales and Services | \$ | - | \$ |
| 2-17 | Rental Income | \$ | - | \$ | Rental Income | \$ | - | \$ |
| 2-18 | Fines and Forfeits | \$ | - | \$ | Fines and Forfeits | \$ | - | \$ |
| 2-19 | Interest/Investment Income | \$ | - | \$ | Interest/Investment Income | \$ | 53,334 | \$ |
| 2-20 | Tap Fees | \$ | - | \$ | Tap Fees | \$ | - | \$ |
| 2-21 | Proceeds from Sale of Capital Assets | \$ | - | \$ | Proceeds from Sale of Capital Assets | \$ | - | \$ |
| 2-22 | All Other (specify...): | \$ | - | \$ | All Other (specify...): | \$ | - | \$ |
| 2-23 | | \$ | - | \$ | | \$ | - | \$ |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ | - | \$ | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ | 478,548 | \$ |
| Other Financing Sources | | | | | | | | |
| 2-25 | Debt Proceeds | \$ | - | \$ | Debt Proceeds | \$ | - | \$ |
| 2-26 | Lease Proceeds | \$ | - | \$ | Lease Proceeds | \$ | - | \$ |
| 2-27 | Developer Advances | \$ | - | \$ | Developer Advances | \$ | - | \$ |
| 2-28 | Other (specify...): | \$ | - | \$ | Other (specify...): | \$ | - | \$ |
| 2-29 | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ | - | \$ | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ | - | \$ |
| 2-30 | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | - | \$ | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | 478,548 | \$ |
| GRAND TOTALS | | | | | | | | |

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

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.

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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* | | Enterprise | Fund* | |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ - | \$ - | General Operating & Administrative | \$ 3,160 | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ 3,875 | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ 359,473 | \$ - | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ 3,048 | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ 21,473 | \$ - | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ 1,332 | \$ - | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ - | \$ - | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ 2,983 | \$ - | |
| 3-11 | Other [specify...]: | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other [specify...] Fire Marshall Expense | \$ 16,556 | \$ - | |
| 3-13 | | \$ - | \$ - | Treasurer Fees | \$ 5,995 | \$ - | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal | \$ - | \$ - | 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 | Add lines 3-1 through 3-21 | \$ - | \$ - | Add lines 3-1 through 3-21 | \$ 417,895 | \$ - | GRAND TOTAL |
| 3-23 | TOTAL EXPENDITURES | \$ - | \$ - | TOTAL EXPENSES | \$ - | \$ 417,895 | 417,895 |
| 3-24 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | |
| 3-25 | Interfund Transfers Out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-26 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation/Amortization | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-29 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) | \$ - | \$ - | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures | \$ - | \$ - | Net Increase (Decrease) in Net Position | \$ 60,653 | \$ - | |
| | Line 2-29, less line 3-22, less line 3-29 | \$ - | \$ - | 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 | \$ - | \$ - | Net Position, January 1 from December 31 prior year report | \$ 924,277 | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 | \$ - | \$ - | Net Position, December 31 | \$ - | \$ - | |
| | Sum of Lines 3-30, 3-31, and 3-32 | \$ - | \$ - | Sum of Lines 3-30, 3-31, and 3-32 | \$ - | \$ - | |
| | This total should be the same as line 1-37. | \$ - | \$ - | This total should be the same as line 1-37. | \$ 984,930 | \$ - | |

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.

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

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

- 4-5 Please answer the following questions by marking the appropriate boxes. YES NO
- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? \$ -
- 4-6 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? \$ -
- What is the original date of the lease? \$ -
- Number of years of lease? \$ -
- Is the lease subject to annual appropriation?
- What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

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

| | AMOUNT | TOTAL |
|----------------------------|-------------|-------------|
| Certificates of deposit | \$ 437 | \$ 437 |
| TOTAL CASH DEPOSITS | \$ - | \$ - |

5-2 Investments (if investment is a mutual fund, please list underlying investments):

| | |
|--------------------------------------|-------------------|
| ColoTrust - Prime | \$ 15,857 |
| ColoTrust - Edge | \$ 747,777 |
| ColoTrust Edge: zMarket Value Adjust | \$ (590) |
| ColoTrust Plus+ | \$ 216,792 |
| TOTAL INVESTMENTS | \$ 979,836 |
| TOTAL CASH AND INVESTMENTS | \$ 980,273 |

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 investments 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

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 | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ - | \$ - | \$ - | \$ - |

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 | \$ 36,885 | \$ - | \$ - | \$ 36,885 |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): Building Improvements | \$ 4,500 | \$ - | \$ - | \$ 4,500 |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (41,385) | \$ - | \$ - | \$ (41,385) |
| 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? YES NO

Indicate the contributions from:

| | |
|----------------------------------|------|
| Tax (property, SO, sales, etc.): | \$ - |
| State contribution amount: | \$ - |
| Other (gifts, donations, etc.): | \$ - |
| TOTAL | \$ - |

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 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 |
|------------------------------------|------------------------------|
| Enterprise | \$ 455,973 |
| | \$ - |
| | \$ - |
| | \$ - |

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

- 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.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

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

If yes: 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

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

Denver Fire Dept. provides fire and EMT services

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

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 | 10.000 |
| Total mills | 10.000 |

- 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. YES NO N/A

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

PART 12 - GOVERNING BODY APPROVAL

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.

| | | |
|---|--------------------------------------|--|
| 1 | Full Name Catherine Langer | 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 Kent Epperson | I, <u>Kent Epperson</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>[Signature]</u> Date: <u>3/25/2024</u> My term Expires: <u>5/2027</u> |
| 3 | Full Name Gordon Smith | I, <u>Gordon Smith</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>[Signature]</u> Date: <u>3/25/2024</u> My term Expires: <u>5/2027</u> |
| 4 | Full Name Claire Moran | I, <u>Claire Moran</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>[Signature]</u> Date: <u>3/25/2024</u> My term Expires: <u>5/2027</u> |
| 5 | Full Name Barry Teeters | I, <u>Barry Teeters</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>[Signature]</u> Date: <u>3/25/2024</u> My term Expires: <u>5/2027</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: _____ |