

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS: Two Buttes Fire Protection District
PO Box 60
Two Buttes, CO 81084

CONTACT PERSON: Bob Gounley
 PHONE: 719-529-0727
 EMAIL: bgounley@comnet.net

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: Marl Lee Freiberger
 TITLE: Owner
 FIRM NAME (if applicable): This N' That
 ADDRESS: 748 Kansas Springfield, CO 81087
 PHONE: 719-529-4985
 RELATIONSHIP TO ENTITY: Tax Preparer

PREPARER (SIGNATURE REQUIRED)

Marl Lee Freiberger

DATE PREPARED

9-16-24

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	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<u>3/29/2024</u>

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	\$	\$	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	\$	\$	Property Tax Receivable	\$	\$
	All Other Assets [specify...]	\$	\$	Other Current Assets [specify...]	\$	\$
1-6	Lease Receivable (as Lessor)	\$	\$		\$	\$
1-7		\$	\$	Total Current Assets	165,255	\$
1-8		\$	\$	Capital & Right to Use Assets, net (from Part 6-4)	180,974	\$
1-9		\$	\$	Other Long Term Assets [specify...]	\$	\$
1-10		\$	\$		\$	\$
1-11	(add lines 1-1 through 1-10)	\$	\$	TOTAL ASSETS	180,974	\$
Deferred Outflows of Resources:						
1-12	[specify...]	\$	\$	Deferred Outflows of Resources	\$	\$
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	\$	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	180,974	\$
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		\$	\$	Other Liabilities [specify...]	\$	\$
1-24		\$	\$		\$	\$
1-25		\$	\$		\$	\$
1-26		\$	\$		\$	\$
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	\$	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	\$
Deferred Inflows of Resources:						
1-28	Deferred Property Taxes	\$	\$	Deferred Inflows of Resources	\$	\$
1-29	Lease related (as lessor)	\$	\$	Pension/OPEB Related	\$	\$
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	\$	Other [specify...]	\$	\$
Fund Balance						
1-31	Nonspendable Prepaid	\$	\$	Net Investment in Capital and Right-to Use Assets	\$	\$
1-32	Nonspendable Inventory	\$	\$		\$	\$
1-33	Restricted [specify...]	\$	\$	Emergency Reserves	\$	\$
1-34	Committed [specify...]	\$	\$	Other Designations/Reserves	\$	\$
1-35	Assigned [specify...]	\$	\$	Restricted	\$	\$
1-36	Unassigned:	\$	\$	Undesignated/Unreserved/Unrestricted	\$	\$
1-37	(add lines 1-31 through 1-36)	\$	\$	(add lines 1-31 through 1-36)	\$	\$
1-38	TOTAL FUND BALANCE	\$	\$	(add lines 1-31 through 1-36)	\$	\$
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE						
	(add lines 1-27, 1-30 and 1-37)	\$	\$	(add lines 1-27, 1-30 and 1-37)	\$	\$
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	\$	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		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
2-1	Tax Revenue					
2-1	Property (include mills levied in Question 10-5)	\$	\$	\$	\$	
2-2	Specific Ownership	\$	\$	11,313	\$	
2-3	Sales and Use Tax	\$	\$	-	\$	
2-4	Other Tax Revenue (specify...):	\$	\$	266	\$	
2-5		\$	\$	-	\$	
2-6		\$	\$	-	\$	
2-7		\$	\$	-	\$	
2-8	Add lines 2-1 through 2-7	\$	\$	11,579	\$	
2-8	TOTAL TAX REVENUE	\$	\$	11,579	\$	
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	\$	\$	-	\$	
2-15	Donations	\$	\$	5,000	\$	
2-16	Charges for Sales and Services	\$	\$	-	\$	
2-17	Rental Income	\$	\$	-	\$	
2-18	Fines and Forfeits	\$	\$	-	\$	
2-19	Interest/Investment Income	\$	\$	-	\$	
2-20	Tap Fees	\$	\$	-	\$	
2-21	Proceeds from Sale of Capital Assets	\$	\$	-	\$	
2-22	All Other (specify...):	\$	\$	-	\$	
2-23		\$	\$	-	\$	
2-24	Add lines 2-8 through 2-23	\$	\$	16,579	\$	
2-24	TOTAL REVENUES	\$	\$	16,579	\$	
Other Financing Sources						
2-25	Debt Proceeds	\$	\$	-	\$	
2-26	Lease Proceeds	\$	\$	-	\$	
2-27	Developer Advances	\$	\$	-	\$	
2-28	Other (specify...):	\$	\$	-	\$	
2-29	Add lines 2-25 through 2-28	\$	\$	-	\$	
2-29	TOTAL OTHER FINANCING SOURCES	\$	\$	-	\$	
2-30	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$	16,579	\$	
GRAND TOTALS						
						16,579

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

PART 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 & SBITTA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements

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? 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? -

Number of years of the lease? -

Is the lease subject to annual appropriation? YES NO

What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

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

5-2 Certificates of deposit AMOUNT TOTAL

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

5-3 AMOUNT TOTAL

5-3 AMOUNT TOTAL

5-3 AMOUNT TOTAL

5-3 AMOUNT TOTAL

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 N/A

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

- 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

Please use this space to provide any explanations or comments:

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	\$ 16,284	\$ -	\$ 182	\$ 16,102
Machinery and equipment	\$ 150,155	\$ -	\$ 1,502	\$ 148,653
Furniture and fixtures	\$ 500	\$ -	\$ -	\$ 500
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	\$ 166,919	\$ -	\$ 1,684	\$ 165,235

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

- 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

Please use this space to provide any explanations or comments:

Tax (property, SO, sales, etc.):
 State contribution amount:
 Other (gifts, donations, etc.):

TOTAL	\$ -
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

	YES	NO	N/A
8-1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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	\$ 15,719
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO
9-1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?		
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
10-1	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is this application for a newly formed governmental entity?		
If yes: Date of formation: <input type="text"/>		
10-2	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the entity changed its name in the past or current year?		
If yes: NEW name <input type="text"/>		
PRIOR name <input type="text"/>		
10-3	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the entity a metropolitan district?		
10-4	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Please indicate what services the entity provides: <input type="text"/>		
10-5	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the entity have an agreement with another government to provide services?		
If yes: List the name of the other governmental entity and the services provided: <input type="text"/>		
10-6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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):		

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

	YES	NO	N/A
10-7	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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:

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$	15,719	Unrestricted Fund Balan	\$	-	-
Current Liabilities	\$	-	Total Fund Balance	\$	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	\$	-
			Total Revenue	\$	\$	-
			Total Expenditures	\$	\$	-
				\$	\$	-
Governmental						
Total Cash & Investments	\$		Interfund In	\$		
Transfers In	\$		Interfund Out	\$		
Transfers Out	\$		Proprietary	\$		
Property Tax	\$		Current Assets	\$	180,974	Enterprise Funds
Debt Service Principal	\$		Deferred Outflow	\$		Net Position
Total Expenditures	\$		Current Liabilities	\$		180,974
Total Developer Advances	\$		Deferred Inflow	\$		-
Total Developer Repayments	\$		Cash & Investments	\$	15,719	-
			Principal Expense	\$		-
				\$		1/01/1900

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:

- 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.

Lynn O'rebaugh

Full Name

I, Lynn O'rebaugh, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
Signed: *Lynn O'rebaugh*
My term Expires: May 2027
Date: 9-20-2024

Donald Wood

Full Name

I, Donald Wood, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
Signed: *Donald Wood*
My term Expires: May 2027
Date: 9/25/24

Johnathon Freiburger

Full Name

I, Johnathon Freiburger, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
Signed: *Johnathon Freiburger*
My term Expires: May 2027
Date: 9/25/24

Glen R. Ausmus

Full Name

I, Glen R. Ausmus, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
Signed: *Glen R. Ausmus*
My term Expires: May 2025
Date: 9/25/24

Robert L. Gourney

Full Name

I, Robert L. Gourney, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
Signed: *Robert L. Gourney*
My term Expires: May 2025
Date: 9/25/24

Full Name

I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
Signed: _____
My term Expires: _____

Full Name

I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
Signed: _____
My term Expires: _____

7