

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

CM-RETAC
PO BOX 5055
FRISCO, CO 80443

For the Year Ended
12/31/2022
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

RICHARD CORNELIUS
970-340-7037
rcornelius@roaringforkfire.org

6/30/2023

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
RELATIONSHIP TO ENTITY

TERESIA A SWIFT, CPA
CPA
SWIFT, SNOW & ASSOCIATES, LLC
PO BOX 5630, FRISCO, CO 80443
970-668-5850
8/28/2023
CPA

PREPARER (SIGNATURE REQUIRED)

Teresia A. Swift, CPA 8/31/23

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		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 119,826	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 9	\$ -	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...]						
1-6	Lease Receivable (as Lessor)	\$ -	\$ -				
1-7		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 119,835	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
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	\$ 119,835	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax 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:				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				Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital 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:	\$ 119,835	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 119,835	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 119,835	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

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*	
Tax Revenue				Tax Revenue			
2-1	Property [Include mills levied in Question 10-6]	\$ -	\$ -	Property [Include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
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	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
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	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 266,865	\$ -	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	\$ 93	\$ -	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 Miscellaneous	\$ (151)	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 266,807	\$ -	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	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	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 266,807	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 266,807

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 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	\$ -	\$ -	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	\$ 242,943	\$ -	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	\$ -	\$ -	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	\$ 242,943	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL \$ 242,943
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	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	\$ -	\$ -	(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 Line 2-30, less line 3-22, less line 3-29	\$ 23,864	\$ -	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	\$ 95,971	\$ -	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.	\$ 119,835	\$ -	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:

<p>4-1 Does the entity have outstanding debt? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/></p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/></p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 35%;"></th> <th style="width: 15%;">Outstanding at beginning of year</th> <th style="width: 15%;">Issued during year</th> <th style="width: 15%;">Retired during year</th> <th style="width: 15%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Lease Liabilities</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Developer Advances</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Other (specify):</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>TOTAL</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> </tbody> </table> <p style="font-size: small; text-align: center;">*must agree to prior year ending balance</p>		Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end	General obligation bonds	\$ -	\$ -	\$ -	\$ -	Revenue bonds	\$ -	\$ -	\$ -	\$ -	Notes/Loans	\$ -	\$ -	\$ -	\$ -	Lease Liabilities	\$ -	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	\$ -	TOTAL	\$ -	\$ -	\$ -	\$ -	
	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end																																					
General obligation bonds	\$ -	\$ -	\$ -	\$ -																																					
Revenue bonds	\$ -	\$ -	\$ -	\$ -																																					
Notes/Loans	\$ -	\$ -	\$ -	\$ -																																					
Lease Liabilities	\$ -	\$ -	\$ -	\$ -																																					
Developer Advances	\$ -	\$ -	\$ -	\$ -																																					
Other (specify):	\$ -	\$ -	\$ -	\$ -																																					
TOTAL	\$ -	\$ -	\$ -	\$ -																																					

Please answer the following questions by marking the appropriate boxes.

YES NO

<p>4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? If yes: How much? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Date the debt was authorized: <input style="width: 60px; height: 15px;" type="text"/></p> <p>4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input style="width: 60px; height: 15px;" type="text"/></p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input style="width: 60px; height: 15px;" type="text"/></p> <p>4-8 Does the entity have any lease agreements? If yes: What is being leased? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input style="width: 350px; height: 15px;" type="text"/> What is the original date of the lease? <input style="width: 350px; height: 15px;" type="text"/> Number of years of lease? <input style="width: 350px; height: 15px;" type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO What are the annual lease payments? <input style="width: 60px; height: 15px;" type="text"/></p>	
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PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

<p>5-1 YEAR-END Total of ALL Checking and Savings accounts</p> <p>5-2 Certificates of deposit</p> <p style="text-align: right;">TOTAL CASH DEPOSITS</p> <p>Investments (if investment is a mutual fund, please list underlying investments):</p> <p>5-3</p> <p style="text-align: right;">TOTAL INVESTMENTS</p> <p style="text-align: right;">TOTAL CASH AND INVESTMENTS</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 25%;">\$ 119,826</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td>\$ -</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black;">TOTAL CASH DEPOSITS</td> <td style="border-top: 1px solid black;">\$</td> <td style="border-top: 1px solid black;">119,826</td> </tr> <tr> <td></td> <td>\$ -</td> <td></td> </tr> <tr> <td></td> <td>\$ -</td> <td></td> </tr> <tr> <td></td> <td>\$ -</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black;">TOTAL INVESTMENTS</td> <td style="border-top: 1px solid black;">\$</td> <td style="border-top: 1px solid black;">-</td> </tr> <tr> <td style="border-top: 1px solid black;">TOTAL CASH AND INVESTMENTS</td> <td style="border-top: 1px solid black;">\$</td> <td style="border-top: 1px solid black;">119,826</td> </tr> </table>		\$ 119,826			\$ -		TOTAL CASH DEPOSITS	\$	119,826		\$ -			\$ -			\$ -		TOTAL INVESTMENTS	\$	-	TOTAL CASH AND INVESTMENTS	\$	119,826
	\$ 119,826																								
	\$ -																								
TOTAL CASH DEPOSITS	\$	119,826																							
	\$ -																								
	\$ -																								
	\$ -																								
TOTAL INVESTMENTS	\$	-																							
TOTAL CASH AND INVESTMENTS	\$	119,826																							

Please answer the following question by marking in the appropriate box

YES NO N/A

<p>5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?</p> <p>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: <input style="width: 450px; height: 15px;" type="text"/></p>	<p style="text-align: center;"><input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A</p> <p style="text-align: center;"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A</p>
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PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

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

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

	Balance - beginning of the year [*]	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 2,505	\$ -	\$ -	\$ 2,505
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (2,505)	\$ -	\$ -	\$ (2,505)
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	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased 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

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?	\$ -

Please use this space to provide any explanations or comments:

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: THE BUDGET IS FILED ANNUALLY WITH CDPHE	
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
If yes: Please indicate the amount appropriated for each fund separately for the year reported						
		Governmental/Proprietary Fund Name				Total Appropriations By Fund
		GENERAL FYE 6-30-22				\$ 272,055
						\$ -
						\$ -
						\$ -

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<small>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.</small>				

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides: <input style="width: 460px; height: 20px;" type="text"/>			
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided: <input style="width: 460px; height: 20px;" type="text"/>				
10-6	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):				
		Bond Redemption mills	0.000	
		General/Other mills	0.000	
		Total mills	0.000	

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	\$	119,826 Unrestricted Fund Balan	\$ 119,835 Total Tax Revenue	\$ -
Current Liabilities	\$	- Total Fund Balance	\$ 119,835 Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	- PY Fund Balance	\$ 95,971 Total Revenue	\$ 266,807
		Total Revenue	\$ 266,807 Total Debt Service Principal	\$ -
		Total Expenditures	\$ 242,943 Total Debt Service Interest	\$ -
		Interfund In	\$ -	
Governmental		Interfund Out	\$ -	
Total Cash & Investments	\$	- Proprietary	\$ -	
Transfers In	\$	- Current Assets	\$ -	
Transfers Out	\$	- Deferred Outflow	\$ -	
Property Tax	\$	- Current Liabilities	\$ -	
Debt Service Principal	\$	242,943 Deferred Inflow	\$ -	
Total Expenditures	\$	- Cash & Investments	\$ -	
Total Developer Advances	\$	- Principal Expense	\$ -	
Total Developer Repayments	\$			
				1/0/1900

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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

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

Policy - Requirements

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

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

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

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

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

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

	Full Name	
1		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		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: _____
3		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: _____
4		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: _____
5		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: _____
6		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		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: _____

CM-RETAC
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 JUNE 30, 2023 FOR THE CENTRAL MOUNTAINS REGIONAL EMERGENCY MEDICAL TRAUMA ADVISORY COUNCIL (CM-RETAC) FOR THE STATE OF COLORADO.

WHEREAS, the Board of Directors of CM-RETAC wishes to claim exemption from the audit requirement 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 five hundred 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 CM-RETAC exceeded \$750,000 for fiscal year ended June 30, 2023; and

WHEREAS, an application for exemption from audit for CM-RETAC has been prepared by Swift, Snow & Associates, LLC, an independent certified public accounting firm, with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit for CM-RETAC has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the CM-RETAC that the application for exemption from audit for CM-RETAC for the fiscal year ended June 30, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of CM-RETAC; that those member of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the CM-RETAC for the fiscal year ended June 30, 2023.

Adopted the 1st day of September, A.D. 2023

Josh Hadley

Signature - CM-RETAC CHAIRMAN

Josh Hadley

Print Name

ATTEST:

Print Names of
Members of Governing Body:

Date
Term
Expires

Signatures:

[Signature]

Gabriel Muething

[Signature]

Kevin Borns

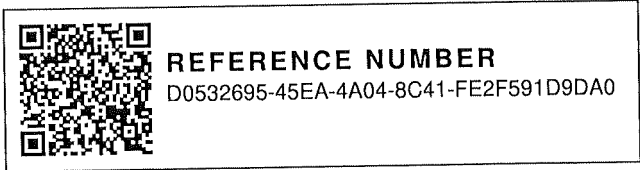
[Signature]

Jeremiah Grantham

Katie Kowalski

Katie Kowalski

SIGNATURE CERTIFICATE



TRANSACTION DETAILS

Reference Number
D0532695-45EA-4A04-8C41-FE2F591D9DA0

Transaction Type
Signature Request

Sent At
09/05/2023 13:17 EDT

Executed At
09/05/2023 14:12 EDT

Identity Method
email

Distribution Method
email

Signed Checksum
55469550a7927bcef1c892b8be42a77893ac297f4b18358970720c1eaaa71f61

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
CMRETAC Exemption app Signatures

Filename
CMRETAC_Exemption_app_Signatures.pdf

Pages
1 page



Content Type
application/pdf

File Size
17 KB

Original Checksum
ed22d047ec74fbbd30ca65650b4b9cfd8b1aff61965f0458956b1708e802a1f

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Gabe Muething</p> <p>Email gmuething@aspenhospital.org</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 08d58e4b5d4959ac0822127b18f167dec184728f1bc4f485a10b1ae85d739034</p> <p>IP Address 107.1.179.254</p> <p>Device Microsoft Edge via Windows</p> <p>Drawn Signature </p> <p>Signature Reference ID E9C4B873</p> <p>Signature Biometric Count 1</p>	<p>Viewed At 09/05/2023 14:05 EDT</p> <p>Identity Authenticated At 09/05/2023 14:06 EDT</p> <p>Signed At 09/05/2023 14:06 EDT</p>
<p>Name Josh Hadley</p> <p>Email jhadley@chaffeeconomy.org</p> <p>Components 1</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 0e7b95a7199f10c91689ec0e9053d49242a6aa7760c92bf74b263fc0b12d1ff1</p> <p>IP Address 47.36.165.88</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 7317E19D</p>	<p>Viewed At 09/05/2023 13:39 EDT</p> <p>Identity Authenticated At 09/05/2023 13:39 EDT</p> <p>Signed At 09/05/2023 13:39 EDT</p>

SIGNER	E-SIGNATURE	EVENTS
Name Kevin Borns Email chief@southparkambulance.com Components 2	Status signed Multi-factor Digital Fingerprint Checksum 88542295ad044fa4d3cc8df8de3a62dd2816f821b5f7ec8ade8fbaccb1699140 IP Address 209.236.92.103 Device Firefox via Windows Drawn Signature  Signature Reference ID 55AD4488 Signature Biometric Count 5	Viewed At 09/05/2023 13:33 EDT Identity Authenticated At 09/05/2023 13:34 EDT Signed At 09/05/2023 13:34 EDT
Name Katie Kowalski Email katie.kowalski@hrrmc.net Components 2	Status signed Multi-factor Digital Fingerprint Checksum 6aec238727f977b97c53f143ceb7fa72647d0267df481098ca1dbc430ac5378f IP Address 199.7.99.1 Device Chrome via Windows Typed Signature <i>Katie Kowalski</i> Signature Reference ID FCB40257	Viewed At 09/05/2023 13:28 EDT Identity Authenticated At 09/05/2023 13:29 EDT Signed At 09/05/2023 13:29 EDT
Name Jeremiah Grantham Email jgrantham@stvincent.health Components 2	Status signed Multi-factor Digital Fingerprint Checksum e9cf3c481df9258bca3af94e9aefid1ac6997046c5a87830ab5f053a17513565 IP Address 65.154.57.226 Device Chrome via Windows Drawn Signature  Signature Reference ID 9CC80923 Signature Biometric Count 2	Viewed At 09/05/2023 13:22 EDT Identity Authenticated At 09/05/2023 13:23 EDT Signed At 09/05/2023 13:23 EDT

AUDITS

TIMESTAMP	AUDIT
09/05/2023 13:17 EDT	Sarah Cole (sarah@swiftsnow.com) created document 'CMRETAC_Exemption_app_Signatures.pdf' on Microsoft Edge via Windows from 70.90.113.41.
09/05/2023 13:17 EDT	Kevin Borns (chief@southparkambulance.com) was emailed a link to sign.
09/05/2023 13:17 EDT	Josh Hadley (jhadley@chaffeeconomy.org) was emailed a link to sign.
09/05/2023 13:17 EDT	Jim Levi (jlevi@rwbfire.org) was emailed a link to sign.
09/05/2023 13:17 EDT	Richard Cornelius (rcornelius@roaringforkfire.org) was emailed a link to sign.
09/05/2023 13:17 EDT	Brandon Daruna (bdaruna@ecparamedics.com) was emailed a link to sign.
09/05/2023 13:17 EDT	Gabe Muething (gmuething@aspenshospital.org) was emailed a link to sign.
09/05/2023 13:17 EDT	Jeremiah Grantham (jgrantham@stvincent.health) was emailed a link to sign.
09/05/2023 13:17 EDT	Katie Kowalski (katie.kowalski@hrrmc.net) was emailed a link to sign.
09/05/2023 13:22 EDT	Jeremiah Grantham (jgrantham@stvincent.health) viewed the document on Chrome via Windows from 65.154.57.226.
09/05/2023 13:23 EDT	Jeremiah Grantham (jgrantham@stvincent.health) authenticated via email on Chrome via Windows from 65.154.57.226.
09/05/2023 13:23 EDT	Jeremiah Grantham (jgrantham@stvincent.health) signed the document on Chrome via Windows from 65.154.57.226.
09/05/2023 13:28 EDT	Katie Kowalski (katie.kowalski@hrrmc.net) viewed the document on Chrome via Windows from 185.251.46.17.
09/05/2023 13:28 EDT	Katie Kowalski (katie.kowalski@hrrmc.net) viewed the document on Chrome via Windows from 199.7.99.1.
09/05/2023 13:29 EDT	Katie Kowalski (katie.kowalski@hrrmc.net) authenticated via email on Chrome via Windows from 199.7.99.1.
09/05/2023 13:29 EDT	Katie Kowalski (katie.kowalski@hrrmc.net) signed the document on Chrome via Windows from 199.7.99.1.

TIMESTAMP

AUDIT

09/05/2023 13:33 EDT Kevin Borns (chief@southparkambulance.com) viewed the document on Firefox via Windows from 209.236.92.103.

09/05/2023 13:34 EDT Kevin Borns (chief@southparkambulance.com) authenticated via email on Firefox via Windows from 209.236.92.103.

09/05/2023 13:34 EDT Kevin Borns (chief@southparkambulance.com) signed the document on Firefox via Windows from 209.236.92.103.

09/05/2023 13:39 EDT Josh Hadley (jhadley@chaffeecounty.org) viewed the document on Chrome via Windows from 47.36.165.88.

09/05/2023 13:39 EDT Josh Hadley (jhadley@chaffeecounty.org) viewed the document on Chrome via Windows from 54.159.173.236.

09/05/2023 13:39 EDT Josh Hadley (jhadley@chaffeecounty.org) authenticated via email on Chrome via Windows from 47.36.165.88.

09/05/2023 13:39 EDT Josh Hadley (jhadley@chaffeecounty.org) signed the document on Chrome via Windows from 47.36.165.88.

09/05/2023 13:48 EDT Jim Levi (jlevi@rwbfire.org) viewed the document on Microsoft Edge via Windows from 216.75.117.242.

09/05/2023 14:05 EDT Gabe Muething (gmuething@aspenhospital.org) viewed the document on Microsoft Edge via Windows from 107.1.179.254.

09/05/2023 14:05 EDT Gabe Muething (gmuething@aspenhospital.org) viewed the document on Microsoft Edge via Windows from 44.216.60.185.

09/05/2023 14:06 EDT Gabe Muething (gmuething@aspenhospital.org) authenticated via email on Microsoft Edge via Windows from 107.1.179.254.

09/05/2023 14:06 EDT Gabe Muething (gmuething@aspenhospital.org) signed the document on Microsoft Edge via Windows from 107.1.179.254.

09/05/2023 14:12 EDT Jim Levi (jlevi@rwbfire.org) was removed from document d0532695-45ea-4a04-8c41-fe2f591d9da0 as the document was force completed.

09/05/2023 14:12 EDT Richard Cornelius (rcornelius@roaringforkfire.org) was removed from document d0532695-45ea-4a04-8c41-fe2f591d9da0 as the document was force completed.

09/05/2023 14:12 EDT Brandon Daruna (bdaruna@ecparamedics.com) was removed from document d0532695-45ea-4a04-8c41-fe2f591d9da0 as the document was force completed.

09/05/2023 14:12 EDT Component 'Text Field 2' assigned to signer3 was removed as the document was force completed.

09/05/2023 14:12 EDT Component 'Text Field 3' assigned to signer4 was removed as the document was force completed.

09/05/2023 14:12 EDT Component 'Text Field 7' assigned to signer8 was removed as the document was force completed.

09/05/2023 14:12 EDT Component 'Signature Field 3' assigned to signer3 was removed as the document was force completed.

09/05/2023 14:12 EDT Component 'Signature Field 4' assigned to signer4 was removed as the document was force completed.

09/05/2023 14:12 EDT Component 'Signature Field 8' assigned to signer8 was removed as the document was force completed.

09/05/2023 14:12 EDT Sarah Cole (sarah@swiftsnow.com) force completed document 'CMRETAC_Exemption_app_Signatures.pdf' on Microsoft Edge via Windows from 70.90.113.41.