

**APPLICATION FOR EXEMPTION FROM AUDIT FOR THE
CHAFFEE COUNTY EMERGENCY TELEPHONE SERVICE AUTHORITY**

DECEMBER 31, 2023

HANCOCK FROESE & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS
601 SOUTH EIGHTH STREET
ROCKY FORD, COLORADO 81067

Patrick A. Hancock CPA 719-688-0812
Andrew H. Froese CPA 719-980-1962

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Chaffee County Emergency Telephone Service Authority
Salida, Colorado

Management is responsible for the accompanying financial statements of Chaffee County Emergency Telephone Service Authority (a corporation), which comprise the balance sheet as of December 31, 2023, and the related operating statement of revenue and expenditures for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Colorado, Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America

The accompany supplementary information contained in Parts 4 through 10 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any of assurance on such information.

This report is intended solely for the information and use of Chaffee County Emergency Telephone Service Authority and the State of Colorado, Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.



HANCOCK FROESE & COMPANY LLC

January 24, 2024

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS CONTACT PERSON PHONE EMAIL	CHAFFEE COUNTY EMERGENCY TELEPHONE SERVICE AUTHORITY P.O. BOX 1465 SALIDA, CO 81201 RUSS JOHNSON 505-290-8744 john911dispatct@gmail.com
---	--

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

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE RELATIONSHIP TO ENTITY	ANDREW FROESE, CPA MEMBER HANCOCK FROESE & COMPANY LLC 601 S. 8TH STREET, ROCKY FORD, CO 81067 719-980-1962 PERFORM COMPILATION ENGAGEMENT & PREPARE FINANCIAL STATEMENTS IN THE PRESCRIBED FORM REQUIRED BY STATE AUDITOR
---	---

PREPARER (SIGNATURE REQUIRED) <i>Andrew Froese</i>	DATE PREPARED 1/24/2024
--	---------------------------------------

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 <input type="checkbox"/> NO <input checked="" type="checkbox"/>
--	---

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Enterprise Fund	Fund*
Assets						
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 482,322	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 22	\$ -
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...]	\$ -	\$ -	Prepaid Maintenance Contracts	\$ 25,863	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ 508,207	\$ -
1-7		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 231,095	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	TOTAL ASSETS	\$ -	\$ -	TOTAL ASSETS	\$ 739,302	\$ -
	Deferred Outflows of Resources:					
1-12	[specify...]	\$ -	\$ -		\$ -	\$ -
1-13	[specify...]	\$ -	\$ -		\$ -	\$ -
1-14	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 739,302	\$ -
Liabilities						
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 77,601	\$ -
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	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ 77,601	\$ -
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	TOTAL LIABILITIES	\$ -	\$ -	TOTAL LIABILITIES	\$ 77,601	\$ -
	Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	\$ -	\$ -	Deferred Inflows of Resources	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-30	TOTAL DEFERRED INFLOWS	\$ -	\$ -	TOTAL DEFERRED INFLOWS	\$ -	\$ -
	Fund Balance			Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ 231,095	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Restricted [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 430,606	\$ -
1-36	Unassigned:	\$ -	\$ -		\$ -	\$ -
1-37	TOTAL FUND BALANCE	\$ -	\$ -	TOTAL FUND BALANCE	\$ 661,701	\$ -
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ -	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 739,302	\$ -

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*	Enterprise Fund	Fund*	
Tax Revenue						
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ -	\$ -	\$ -	\$ -	
	TOTAL TAX REVENUE	\$ -	\$ -	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ 100,000	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ 513,491	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	\$ 572	\$ -	
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	\$ -	\$ -	\$ 614,063	\$ -	
	TOTAL REVENUES	\$ -	\$ -	\$ 614,063	\$ -	
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	\$ -	\$ -	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29	\$ -	\$ -	\$ 614,063	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 614,063	\$ -	
	GRAND TOTALS	\$ -	\$ -	\$ 614,063	\$ -	

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	
		Fund*	Fund*		Enterprise Fund	Fund*
Expenditures						
3-1	General Government	\$ -	\$ -	Expenses	\$ 323,439	\$ -
3-2	Judicial	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	Salaries	\$ -	\$ -
3-4	Fire	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	Contract Services	\$ 22,998	\$ -
3-6	Solid Waste	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Insurance	\$ -	\$ -
3-8	Health	\$ -	\$ -	Accounting and Legal Fees	\$ 5,938	\$ -
3-9	Culture and Recreation	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	Supplies	\$ -	\$ -
3-11	Other [specify...]:	\$ -	\$ -	Utilities	\$ -	\$ -
3-12		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-13		\$ -	\$ -	Other - Network Fees	\$ 27,080	\$ -
3-14	Capital Outlay	\$ -	\$ -	Other - Reverse 911	\$ 8,253	\$ -
3-14	Debt Service	\$ -	\$ -	Capital Outlay	\$ 143,117	\$ -
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Debt Service	\$ -	\$ -
3-16	Interest	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	Interest	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-20	All Other [specify...]:	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-21		\$ -	\$ -	All Other [specify...]:	\$ -	\$ -
3-22	Add lines 3-1 through 3-21	\$ -	\$ -	Add lines 3-1 through 3-21	\$ 530,825	\$ -
3-23	TOTAL EXPENDITURES			TOTAL EXPENSES		\$ 530,825
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	\$ 60,363	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses)	\$ -	\$ -
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 143,117	\$ -
3-28		\$ -	\$ -	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	\$ 82,754	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -
	Line 2-29, less line 3-22, less line 3-29, less line 3-23	\$ -	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 165,992	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ 495,709	\$ -
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	\$ 661,701	\$ -
	This total should be the same as line 1-37.	\$ -	\$ -	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.

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 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? \$ _____
- 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? _____
- What is the original date of the lease? _____
- Number of years of 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.

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
	\$ 360,410	
	\$ 121,912	
TOTAL CASH DEPOSITS	\$	\$ 482,322

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

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$	\$ -
TOTAL CASH AND INVESTMENTS	\$	\$ 482,322

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
- 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: 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

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:				
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:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 951,205	\$ 143,117	\$ 199,270	\$ 895,052
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)	\$ (802,864)	\$ (60,363)	\$ (199,270)	\$ (663,957)
TOTAL	\$ 148,341	\$ 82,754	\$ -	\$ 231,095

* 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

	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:	<input checked="" type="checkbox"/>	<input 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
Enterprise Fund	\$ 523,134
	\$ -
	\$ -
	\$ -

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

	YES	NO
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(6)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

	YES	NO
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If yes:

Date of formation:

10-2 Has the entity changed its name in the past or current year?

If Yes:

NEW name
 PRIOR name

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services?

If yes:

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

10-6 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

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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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 RUSS JOHNSON	I, <u>Russell Johnson</u> , 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: <u>[Signature]</u> Date: <u>3/14/24</u> My term Expires: <u>12/31/25</u>
2	Full Name BEN BRACK	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: _____ Date: _____ My term Expires: _____
3	Full Name RYAN SCHIEMO	I, <u>Ryan Schiemo</u> , 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: <u>[Signature]</u> Date: <u>3/14/24</u> My term Expires: <u>12/31/25</u>
4	Full Name KATHY ROHRICH	I, <u>Kathy Rohrich</u> , 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: <u>[Signature]</u> Date: <u>3/14/24</u> My term Expires: _____
5	Full Name EVALYN PARKS	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: _____ Date: _____ My term Expires: _____
6	Full Name DEAN MORGAN	I, <u>DEAN MORGAN</u> , 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: <u>[Signature]</u> Date: <u>03-10-2024</u> My term Expires: <u>12-31-25</u>
7	Full Name TRACY JACKSON	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: _____ Date: _____ My term Expires: _____