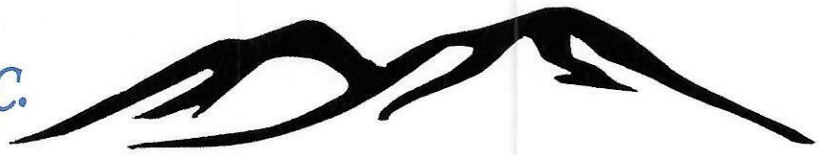


Blair and Associates, P.C.



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

February 19, 2025

Board of Directors
Central Orchard Mesa Fire Protection District
3253 B ½ Road
Grand Junction, Colorado 81503

We have compiled the balance sheet of Central Orchard Mesa Fire Protection District (a government), as of December 31, 2024, and the related operating statement and supplemental information for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the financial statements and supplemental information 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 and, accordingly, do not express an opinion, a conclusion nor provide any assurance about whether the financial statements and supplemental information are in accordance with the form prescribed by the Colorado Local Government Audit Division.

Management is responsible for the preparation and fair presentation of the financial statements and supplemental information included in the form prescribed by the Colorado Local Government Audit Division and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplemental information.

These financial statements and supplemental information included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Local Government Audit Division, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Colorado Local Government Audit Division and is not intended to be and should not be used by anyone other than this specified party.

Blair and Associates, P.C.

Certified Public Accountants

105 S.E. Frontier Ave. Suite A Cedaredge, CO 81413 | 970-856-7550 | 970-856-2122 | www.bandacpas.com

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR, and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an Exemption from Audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS.

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS.

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS: <http://www.lexisnexis.com/fhottopics/Colorado/>

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all prior year deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the Electronic Signature Policy? See policy in Part 11.
 - or--
 - If yes, have you included a resolution?
- Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution at the end of this form.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

See the link below:

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

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal: <https://apps.legis.colorado.gov/osa/ig>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

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

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

Email: osa.ig@coleg.gov OR Phone: 303-869-3000

QUESTIONS?

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis.

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A budget to GAAP reconciliation is provided in Part 3.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

For the Year Ended
12/31/2024
or fiscal year ended:

NAME OF GOVERNMENT ADDRESS
 Central Orchard Mesa Fire Protection District
 3253 B 1/2 Road
 Grand Junction, Colorado 81503

CONTACT PERSON PHONE EMAIL
 Stacy Cox
 970-201-6489
 stacycox.mcfca@gmail.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: Brian Blair
 TITLE: Certified Public Accountant
 FIRM NAME (if applicable): Blair and Associates, P.C.
 ADDRESS: 105 SE Frontier Avenue, Suite A, Cedaredge, Colorado 81413
 PHONE: 970-866-7550
 RELATIONSHIP TO ENTITY: Independent Accountant

DATE PREPARED
(No exemption shall be granted prior to the close of said fiscal year)

PREPARER (SIGNATURE REQUIRED)

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:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)		Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		General Fund*	Fund*		Fund*	Fund*
Assets						
1-1	Cash & Cash Equivalents	\$ 39,422	\$ -	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	\$ 231,419	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-7	Other [specify...]	\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11		\$ -	\$ -		\$ -	\$ -
	TOTAL ASSETS	\$ 270,841	\$ -	TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources:						
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14		\$ -	\$ -		\$ -	\$ -
1-15		\$ -	\$ -		\$ -	\$ -
	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 270,841	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities						
1-16	Accounts Payable	\$ 71	\$ -	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		\$ 71	\$ -		\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ 71	\$ -		\$ -	\$ -
	TOTAL LIABILITIES	\$ 71	\$ -	TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:						
1-28	Deferred Property Taxes	\$ 231,419	\$ -	Deferred Inflows of Resources	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-30		\$ -	\$ -	Other [specify...]	\$ -	\$ -
	TOTAL DEFERRED INFLOWS	\$ 231,419	\$ -	TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance						
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Restricted [specify...]	\$ 18,643	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Unassigned:	\$ 20,708	\$ -		\$ -	\$ -
1-37		\$ -	\$ -		\$ -	\$ -
	TOTAL FUND BALANCE	\$ 39,351	\$ -	TOTAL FUND BALANCE	\$ -	\$ -
1-38		\$ -	\$ -		\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		General Fund	Fund	Fund	Fund
Tax Revenue					
2-1	Property (include mills levied in question 10-7)	\$ 248,716	\$ -	\$ -	\$ -
2-2	Specific Ownership	\$ 23,732	\$ -	\$ -	\$ -
2-3	Sales and Use Tax	\$ 21,950	\$ -	\$ -	\$ -
2-4	Interest on Taxes	\$ 718	\$ -	\$ -	\$ -
2-5		\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ 295,116	\$ -	\$ -	\$ -
2-9	TOTAL TAX REVENUE	\$ -	\$ -	\$ -	\$ -
2-10	Licenses and Permits	\$ -	\$ -	\$ -	\$ -
2-11	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -
2-12	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -
2-13	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
2-14	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -
2-15	Grants	\$ -	\$ -	\$ -	\$ -
2-16	Donations	\$ -	\$ -	\$ -	\$ -
2-17	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -
2-18	Rental Income	\$ 150	\$ -	\$ -	\$ -
2-19	Fines and Forfeits	\$ 24	\$ -	\$ -	\$ -
2-20	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -
2-21	Tap Fees	\$ -	\$ -	\$ -	\$ -
2-22	Proceeds from Sale of Capital Assets	\$ 5	\$ -	\$ -	\$ -
2-23	Miscellaneous	\$ -	\$ -	\$ -	\$ -
2-24	Add lines 2-9 through 2-23	\$ 295,295	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
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	\$ 295,295	\$ -	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
2-31	GRAND TOTALS (ALL FUNDS)	\$ -	\$ -	\$ -	\$ 295,295

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

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

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		General Fund	Fund	Fund	Fund
Expenditures					
3-1	General Government	\$ 16,122	\$ -	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ 192,735	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ 45,167	\$ -	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -
3-11	Other [specify...]	\$ -	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	\$ -
3-14	Capital Outlay	\$ 124,162	\$ -	\$ -	\$ -
3-15	Debt Service	\$ -	\$ -	\$ -	\$ -
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -
3-17	Interest	\$ -	\$ -	\$ -	\$ -
3-18	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
3-19	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -
3-20	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -
3-21	All Other [specify...]	\$ -	\$ -	\$ -	\$ -
3-22		\$ -	\$ -	\$ -	\$ -
3-23		\$ -	\$ -	\$ -	\$ -
3-24	Add lines 3-1 through 3-23	\$ 378,186	\$ -	\$ -	\$ -
3-25	TOTAL EXPENDITURES	\$ 378,186	\$ -	\$ -	\$ -
		GRAND TOTAL (ALL FUNDS)		\$ 378,186	\$ -
3-26	Interfund Transfers (in)	\$ -	\$ -	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31)	\$ -	\$ -	\$ -	\$ -
3-33	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -
	Over (Under) Expenditures	\$ (82,891)	\$ -	\$ -	\$ -
	Line 2-30, less line 3-24, less line 3-32	\$ -	\$ -	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ 122,242	\$ -	\$ -	\$ -
3-36	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 3-33, 3-34, and 3-35	\$ 39,351	\$ -	\$ -	\$ -
	This total should be the same as line 1-37.	\$ -	\$ -	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE MORE 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.

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

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
(If 'No' is checked, skip to question 4-5)
- 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) (enter all amounts as positive numbers)

	Outstanding at end of prior 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 as of its fiscal year-end [Section 29-1-605(2) C.R.S.]? Yes No
- How much? \$ -
- Date the debt was authorized:
- NEW** 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? Yes No
- How much? \$ -
- Date of the most recent Service Plan:
- 4-7 Does the entity intend to issue debt within the next calendar year? Yes No
- How much? \$ -
- 4-8 Does the entity have debt that has been refinanced that it is still responsible for? Yes No
- If yes, What is the amount outstanding? \$ -
- 4-9 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.

Please use this space to provide any explanations or comments

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 39,422	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS	\$ 39,422	
5-3 <small>(Investments of investment is a total bond, please list underlying investments)</small>	\$ -	\$ 39,422
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	\$ 39,422
TOTAL CASH AND INVESTMENTS	\$ -	\$ 39,422

- 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 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 questions by marking in the appropriate box.

Please use this space to provide any explanations or comments

- 6-1 Does the entity have capitalized assets? (If 'No' is checked, skip the rest of Part 6) 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	\$ -	\$ 124,162	\$ -	\$ 124,162
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	\$ -	\$ 124,162	\$ -	\$ 124,162

All capital assets purchased by the district are transferred to Mesa County Fire Authority. This project is currently unfinished. Once it is substantially completed it will be transferred to Mesa County Fire Authority

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
 A Generally capital asset additions should be reported as 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 answer the following questions by marking in the appropriate box.

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

Who administers the plan? FPPA

Indicate the contributions from:

Tax (property, so, sales, etc.):	\$ 45,167
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 45,167
	\$ 300

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.

Please use this space to provide any explanations or comments

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

If yes: Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 739,315
	\$ -
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box.

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))? Yes No

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

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate box.

Please use this space to provide any explanations or comments

10-1 Is this application for a newly formed governmental entity? Yes No

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

10-3 Please list the NEW name:

10-3 Please list the PRIOR name:

10-4 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?

10-5 List the name of the other governmental entity and the services provided:

10-6 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.]

10-7 Date filed:

10-7 Does the entity have a certified mill levy?

10-7 Please provide the number of mills levied for the year reported (do not report \$ amounts):

Bond redemption mills	Yes	No
General/other mills	10,000	10,000
Total mills	<input type="checkbox"/>	<input type="checkbox"/>

10-8 If the entity is a Title 32 Special District formed 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

PART 11 - GOVERNING BODY APPROVAL

Yes No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Office of the State Auditor - Local Government Division - Exemption Form Electronic Signature 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 two 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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 or type the names of ALL members of the governing body below. A MAJORITY of the members of the governing body must sign below.

Table with 7 rows for Board Members. Each row contains: Board Member Name, Attestation text, My term expires, Signature, and Date. Member 1: Name blank, expires 5/2027, signed by Audrey Thressen, 3/5/2025. Member 2: Name blank, expires blank, signed by Eric Talley, 03-05-2025. Member 3: Name blank, expires blank, signed by Joan Sigle, 3/5/25. Member 4: Name blank, expires blank, signed by John Gurka, 3/5/25. Members 5, 6, and 7: All fields are blank.

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document. If needed, however, you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

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

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from audit for the year 20XX, and

WHEREAS, Section 29-1-604, C.R.S., states that any local government whose neither revenue, nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

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

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

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

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), an independent accounting firm 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, the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended (name of government), 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) who have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the year ended (name of government), 20XX.

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

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

Date
Term
Expires

Type or Print Names of
Members of Governing Body

Signature