

# **DEL NORTE FIRE PROTECTION DISTRICT**

## **EXEMPTION FROM AUDIT**

**December 31, 2024**



**Wall,  
Smith,  
Bateman** Inc.  
Certified Public Accountants

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
Del Norte Fire Protection District  
Del Norte, Colorado

Management is responsible for the accompanying financial statements of Del Norte Fire Protection District (the District), which comprise the balance sheet as of December 31, 2024, and the related statements of income and retained earnings for the year then ended, included in the accompanying prescribed form. 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. Accordingly, 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 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.

This report is intended solely for the information and use of Del Norte Fire Protection District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

March 26, 2025

**Certified Public Accountants**

3001 Adcock Circle Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | [wsbcpa.com](http://wsbcpa.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

### POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:  
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. <http://www.lexisnexis.com/hottopics/Colorado/>  
APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### 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.
- OF--
- 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?

Check out our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more!

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.leg.co.gov/osa/lg> For faster processing the web portal is the preferred method for submission

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

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

**QUESTIONS?** Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) OR Phone: 303-869-3000

### IMPORTANT!

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

DocuSign Envelope ID: 869289DE-5268-4057-BF08-CAAC694EF1FB

**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	Del Norte Fire Protection District
ADDRESS	PO Box 368 Del Norte, CO 81132
CONTACT PERSON	Juli Close
PHONE	303-999-6692
EMAIL	closedelnortefire@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:	
TITLE	
FIRM NAME (if applicable)	
ADDRESS	
PHONE	
RELATIONSHIP TO ENTITY	

See Independent Accountants' Compilation Report

## PREPARER (SIGNATURE REQUIRED)

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

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

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)			Fund*	Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		General Fund	Fund*	Fund*			Pension Fund	Fund*
<b>Assets</b>								
1-1	Cash & Cash Equivalents	\$ 347,335	\$ -	\$ -		\$ 925,003	\$ -	
1-2	Investments	\$ -	\$ -	\$ -		\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -		\$ (182)	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -		\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	\$ -		\$ -	\$ -	
	All Other Assets	\$ -	\$ -	\$ -		\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -		\$ 924,821	\$ -	
1-7	Other [specify...]	\$ -	\$ -	\$ -		\$ -	\$ -	
1-8		\$ -	\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -	\$ -		\$ -	\$ -	
1-11	<b>TOTAL ASSETS</b>	\$ 347,335	\$ -	\$ -		\$ 924,821	\$ -	
	(add lines 1-1 through 1-10)					<b>TOTAL ASSETS</b>		
<b>Deferred Outflows of Resources:</b>								
1-12	[specify...]	\$ -	\$ -	\$ -		\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -		\$ -	\$ -	
1-14	<b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -		\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 347,335	\$ -	\$ -		\$ 924,821	\$ -	
	(add lines 1-12 through 1-13)					<b>TOTAL DEFERRED OUTFLOWS</b>		
<b>Liabilities</b>								
1-16	Accounts Payable	\$ 21	\$ -	\$ -		\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -		\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ -		\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -		\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -		\$ -	\$ -	
1-21	<b>TOTAL CURRENT LIABILITIES</b>	\$ 21	\$ -	\$ -		\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -	\$ -		\$ -	\$ -	
1-27	<b>TOTAL LIABILITIES</b>	\$ 21	\$ -	\$ -		\$ -	\$ -	
	(add lines 1-22 through 1-26)					<b>TOTAL LIABILITIES</b>		
<b>Deferred Inflows of Resources:</b>								
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -		\$ -	\$ -	
1-30	<b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	\$ -		\$ -	\$ -	
	(add lines 1-28 through 1-29)					<b>TOTAL DEFERRED INFLOWS</b>		
<b>Fund Balance</b>								
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -		\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [TABOR]	\$ 16,933	\$ -	\$ -		\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -		\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -		\$ -	\$ -	
1-36	Unassigned:	\$ 330,381	\$ -	\$ -		\$ 924,821	\$ -	
1-37	<b>TOTAL FUND BALANCE</b>	\$ 347,314	\$ -	\$ -		\$ 924,821	\$ -	
	(add lines 1-31 through 1-36)					<b>TOTAL FUND BALANCE</b>		
<b>Net Position</b>								
Net Investment in Capital and Right-to Use Assets								
Emergency Reserves								
Other Designations/Reserves								
Restricted								
Undesignated/Unreserved/Unrestricted								
<b>TOTAL NET POSITION</b>								
Add lines 1-31 through 1-36								
This total should be the same as line 3-36								
<b>TOTAL NET POSITION</b>								
Add lines 1-27, 1-30 and 1-37								
This total should be the same as line 1-15								
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>								
Add lines 1-27, 1-30 and 1-37								
This total should be the same as line 1-15								
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>								
Add lines 1-27, 1-30 and 1-37								
This total should be the same as line 1-15								

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*	Pension Fund	Fund*
<b>Tax Revenue</b>					
2-1	Property [include mills levied in question 10-7]	\$ 197,612	\$ -	\$ 19,265	\$ -
2-2	Specific Ownership	\$ 22,511	\$ -	\$ 2,587	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -
2-4	Other Tax Revenue [specify...]	\$ -	\$ -	\$ -	\$ -
2-5		\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 220,123</b>	<b>\$ -</b>	<b>\$ 21,852</b>	<b>\$ -</b>
	<b>TOTAL TAX REVENUE</b>				
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	\$ 188	\$ -	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 1,402	\$ -	\$ 30,900	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
2-22	All Other [specify...]	\$ -	\$ -	\$ 17,973	\$ -
2-23		\$ -	\$ -	\$ -	\$ -
2-24	<b>Add lines 2-9 through 2-23</b>	<b>\$ 221,713</b>	<b>\$ -</b>	<b>\$ 70,725</b>	<b>\$ -</b>
	<b>TOTAL REVENUES</b>				
<b>Other Financing Sources</b>					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -
2-28	Other [specify...]	\$ -	\$ -	\$ -	\$ -
2-29	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL OTHER FINANCING SOURCES</b>				
2-30	<b>Add lines 2-24 and 2-29</b>	<b>\$ 221,713</b>	<b>\$ -</b>	<b>\$ 70,725</b>	<b>\$ -</b>
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				
2-31	<b>GRAND TOTALS (ALL FUNDS)</b>				<b>\$ 292,438</b>

**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*	Pension Fund	Fund*
<b>Expenditures</b>					
3-1	General Government	\$ 83,859	\$ -	\$ 419	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ 23,801	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
	Debt Service	\$ -	\$ -	\$ -	\$ -
3-15	Principal (should match amount in 4-4)	\$ 23,769	\$ -	\$ -	\$ -
3-16	Interest	\$ 4,752	\$ -	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	\$ -
3-22		\$ -	\$ -	\$ -	\$ -
3-23		\$ -	\$ -	\$ -	\$ -
3-24	<b>Add lines 3-1 through 3-23</b>	\$ 136,181	\$ -	\$ 36,314	\$ -
	<b>TOTAL EXPENDITURES</b>				
				<b>GRAND TOTAL (ALL FUNDS)</b>	<b>172,495</b>
3-25					
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	\$ -
3-32	<b>(Add lines 3-26 through 3-31)</b>	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 85,532	\$ -	\$ 34,411	\$ -
	Line 2-30, less line 3-24, less line 3-32				
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 261,782	\$ -	\$ 890,410	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -
	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -
3-36	Sum of Lines 3-33, 3-34, and 3-35	\$ 347,314	\$ -	\$ 924,821	\$ -
	This total should be the same as line 1-37.				

**IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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 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?  Yes  No
- (If 'No' is checked, skip the rest of Part 6)
- 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

The District was not able to provide a depreciation schedule for 2024. They anticipate completing a depreciation schedule for 2025.

No, an annual inventory was not performed for 2024. The District will perform an annual inventory in 2025.

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	\$ 191,758	\$ -	\$ -	\$ 191,758
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ 2,654,027	\$ -	\$ -	\$ 2,654,027
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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,845,785</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,845,785</b>

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 ^ 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
- If yes: Who administers the plan?  Yes  No

Del Norte Fire Protection District

Tax (property, SO, sales, etc.):	\$ 21,852
State contribution amount:	\$ 17,973
Other (gifts, donations, etc.):	\$ 30,900
<b>TOTAL</b>	<b>\$ 70,725</b>

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

\$ 113

**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:  Yes  No  N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:  Yes  No  N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported (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	\$ 176,500
Pension Fund	\$ 36,900
	\$ -
	\$ -
	\$ -

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(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.

Please use this space to provide any explanations or comments

**PART 10 - GENERAL INFORMATION**

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

Yes No

- 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?  Yes  No
- 10-3 Is the entity a metropolitan district?  Yes  No
- 10-4 Does the entity have an agreement with another government to provide services?  Yes  No

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

- 10-5 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

Date filed:

- 10-7 Does the entity have a certified mill levy?  Yes  No

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

Bond redemption mills	-
General/other mills	4.784
<b>Total mills</b>	<b>4.784</b>

- 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.  Yes  No  N/A

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

Please use this space to provide any explanations or comments



**PART 11 - GOVERNING BODY APPROVAL**

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

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.
  - 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.**

Board Member 1	Board Member's Name:	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.  My term expires: _____	Signature _____ Date _____
Board Member 2	Board Member's Name:	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.  My term expires: <u>05/20/2027</u>	Signed by: <u>Patrick Thompson</u> 92ED63C4F25646B... Date <u>3/31/2025</u>
Board Member 3	Board Member's Name:	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.  My term expires: <u>05/20/2027</u>	DocuSigned by: <u>Ryan Haynie</u> 37455B8B8BEF486... Date <u>3/28/2025</u>
Board Member 4	Board Member's Name:	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.  My term expires: _____	Signed by: <u>Terry Haynie</u> 4D7FA9C78B884D6... Date <u>3/28/2025</u>
Board Member 5	Board Member's Name:	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.  My term expires: <u>20 25</u>	Signed by: <u>Claude Trujillo</u> 2A8440E5058746C... Date <u>3/31/2025</u>

Board Member's Name:

DocuSign Envelope ID: 869289DE-5268-4057-BF08-CAAC694EF1FB

Board Member 6 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.

My term expires: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Board Member's Name:**

Board Member 7

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.

My term expires: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_



Del Norte Fire Protection District  
 Notes Payable  
 12/31/2024

**AIRPACS Lease**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 24,502	\$ 4,019	\$ 28,521
2026	25,258	3,263	28,521
2027	26,037	2,484	28,521
2028	26,840	1,681	28,521
2029	3,667	853	4,520
<b>Totals</b>	<u>\$ 106,304</u>	<u>\$ 12,300</u>	<u>\$ 118,604</u>

## Certificate Of Completion

Envelope Id: 869289DE-5268-4057-BF08-CAAC694EF1FB

Status: Sent

Subject: Complete with Docusign: DEL NORTE FIRE PROTECTION DISTRICT-2024 EXEMPTION.pdf

Source Envelope:

Document Pages: 16

Signatures: 4

Envelope Originator:

Certificate Pages: 5

Initials: 0

Kaytlyn Simpson

AutoNav: Enabled

, CO 81101

Envelopeld Stamping: Enabled

kaytlyns@wsbcpa.com

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

IP Address: 216.245.78.188

## Record Tracking

Status: Original

Holder: Kaytlyn Simpson

Location: DocuSign

3/28/2025 1:41:11 PM

kaytlyns@wsbcpa.com

## Signer Events

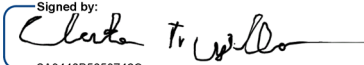
## Signature

## Timestamp

Claude Trujillo

fire24kc@gmail.com

Security Level: Email, Account Authentication  
(None)

Signed by:  
  
2A8440B5058746C...

Signature Adoption: Drawn on Device  
Using IP Address: 8.64.35.140

Sent: 3/28/2025 1:55:17 PM

Resent: 3/31/2025 6:56:53 AM

Resent: 3/31/2025 12:15:09 PM

Viewed: 3/31/2025 12:22:29 PM

Signed: 3/31/2025 12:31:37 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/31/2025 12:22:29 PM

ID: 3833f9cf-32ad-4a62-9a46-ee8ed12ba4c3

Mike Maddox

mmaddoxconstruction@hotmail.com

Security Level: Email, Account Authentication  
(None)

Sent: 3/28/2025 1:55:15 PM

Resent: 3/31/2025 6:56:53 AM

Resent: 3/31/2025 12:15:09 PM

Resent: 3/31/2025 12:37:53 PM

### Electronic Record and Signature Disclosure:

Not Offered via Docusign

Patrick Thompson

Patjthdoc@yahoo.com

Security Level: Email, Account Authentication  
(None)

Signed by:  
  
92ED63C4F25646B...

Signature Adoption: Pre-selected Style  
Using IP Address: 216.245.77.114

Sent: 3/28/2025 1:55:16 PM

Resent: 3/31/2025 6:56:53 AM

Resent: 3/31/2025 12:15:09 PM

Resent: 3/31/2025 12:37:54 PM

Resent: 3/31/2025 12:48:00 PM

Viewed: 3/31/2025 12:49:08 PM

Signed: 3/31/2025 12:50:41 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/31/2025 12:49:08 PM

ID: 8788b629-98ff-4d99-adce-2f69784e5f0a

Ryan Haynie

fire49@delnortefire.com

Security Level: Email, Account Authentication  
(None)

DocuSigned by:  
  
37455B8B6BEF486...

Signature Adoption: Pre-selected Style  
Using IP Address: 35.150.116.122  
Signed using mobile

Sent: 3/28/2025 1:55:17 PM

Viewed: 3/28/2025 1:55:46 PM

Signed: 3/28/2025 1:58:02 PM

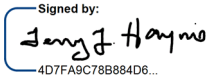
### Electronic Record and Signature Disclosure:

Accepted: 3/28/2025 1:55:46 PM

ID: 92ba4780-c7c1-4d69-b94d-262d7c580921

Signer Events	Signature	Timestamp
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Terry Haynie  
terry@719produce.com  
Security Level: Email, Account Authentication (None)



Sent: 3/28/2025 1:55:17 PM  
Viewed: 3/28/2025 1:59:22 PM  
Signed: 3/28/2025 2:01:24 PM

Signature Adoption: Drawn on Device  
Using IP Address: 174.205.99.133  
Signed using mobile

**Electronic Record and Signature Disclosure:**  
Accepted: 3/28/2025 1:59:22 PM  
ID: aad32472-8bab-4ec3-8d4c-84fe6e4a1b10

In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
---------------------------	--------	-----------

Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	3/28/2025 1:55:18 PM
Envelope Updated	Security Checked	3/31/2025 12:47:59 PM
Certified Delivered	Security Checked	3/28/2025 1:59:22 PM
Signing Complete	Security Checked	3/28/2025 2:01:24 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Kyle Green (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Kyle Green:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com)

### **To advise Kyle Green of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Kyle Green**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Kyle Green**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Kyle Green as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Kyle Green during the course of your relationship with Kyle Green.