

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 20-1-601, 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:

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL **NOT** BE ACCEPTED.

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.
- 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?

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/osafig> 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 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.

Governmental Activity should be reported on the **Modified Accrual Basis**.

Proprietary Activity should be reported on the **Cash or Budgetary Basis**. A complete list of activities 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, **NO FURTHER ACTION** shall be required.

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

Fowler Rural Fire Protection District
7th and Pitkin
Fowler, CO 81039

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

CONTACT PERSON
PHONE
EMAIL

Rex Hagerman
719-980-0706
rex53235@centurytel.net

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

Peter M Sutton
Partner
Sutton, Dowell & Co LLC
2406 N Grand Ave, Pueblo CO 81003
719-544-4786
Independent Accountant

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

Peter M Sutton

3/24/25

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)			Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		General Fund	Capital Projects	Fund*		Pension Fund	Fund*
Assets							
1-1	Cash & Cash Equivalents	\$ 126,530	\$ 134,801	\$ -	Cash & Cash Equivalents	\$ 199,663	\$ -
1-2	Investments	\$ -	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 118,334	\$ -	\$ -	Receivables	\$ 2,870	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	Other Current Assets (specify .)	\$ -	\$ -
1-6	All Other Assets	\$ -	\$ -	\$ -	Total Current Assets	\$ 202,533	\$ -
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	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 244,964	\$ 134,801	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 202,533	\$ -
Deferred Outflows of Resources:							
1-12	(specify .)	\$ -	\$ -	\$ -	(specify .)	\$ -	\$ -
1-13	(specify .)	\$ -	\$ -	\$ -	(specify .)	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 244,964	\$ 134,801	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 202,533	\$ -
Liabilities							
1-16	Accounts Payable	\$ -	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities (specify .)	\$ -	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	\$ -	Other Liabilities (specify .)	\$ -	\$ -
1-24		\$ -	\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	\$ -	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:							
1-28	Deferred Property Taxes	\$ 84,754	\$ -	\$ -	Deferred Inflows of Resources	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 84,754	\$ -	\$ -	Other (specify .)	\$ -	\$ -
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	Net Position		
1-33	Restricted (specify .)	\$ -	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-34	Committed (specify .)	\$ -	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-35	Assigned (specify .)	\$ 3,954	\$ 134,801	\$ -	Other Designations/Reserves	\$ -	\$ -
1-36	Unassigned:	\$ 156,256	\$ -	\$ -	Restricted	\$ 202,533	\$ -
1-37		\$ -	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-38	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ 160,210	\$ 134,801	\$ -	(add lines 1-31 through 1-36) TOTAL NET POSITION	\$ 202,533	\$ -
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$ 244,964	\$ 134,801	\$ -	(add lines 1-27, 1-29 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 202,533	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		General Fund	Capital Projects	Funds ¹		Perman Fund	Fund ²
Tax Revenue							
2-1	Property (include mills levied in question 10-7)	\$ 60,006	\$ -	\$ -	Property (include mills levied in question 10-7)	\$ 20,000	\$ -
2-2	Specific Ownership	\$ 23,216	\$ -	\$ -	Specific Ownership	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -
2-4	Other Tax Revenue (specify...)	\$ -	\$ -	\$ -	Other Tax Revenue (specify...)	\$ -	\$ -
2-5		\$ -	\$ -	\$ -		\$ -	\$ -
2-6		\$ -	\$ -	\$ -		\$ -	\$ -
2-7		\$ -	\$ -	\$ -		\$ -	\$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 83,222	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 20,000	\$ -
2-9	Licenses and Permits	\$ -	\$ -	\$ -	Licenses and Permits	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -
2-14	Grants	\$ 15,085	\$ -	\$ -	Grants	\$ -	\$ -
2-15	Donations	\$ 726	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ 132,950	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ 466	\$ 3,727	\$ -	Interest/Investment Income	\$ 5,572	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	Misc Receipts	\$ 14,970	\$ -	\$ -	Matching Funds	\$ 12,348	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 247,118	\$ 3,727	\$ -	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 38,620	\$ -
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	\$ -	Debt Proceeds	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	Lease Proceeds	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-28	Other (specify...)	\$ -	\$ -	\$ -	Other (specify...)	\$ -	\$ -
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 247,118	\$ 3,727	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 38,620	\$ -
2-31					GRAND TOTALS (ALL FUNDS)	\$ 789,765	\$ -

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			Description	Proprietary/Fiduciary Funds	
		General Fund	Capital Projects	Fund ¹		Pension Fund	Fund ²
Expenditures					Expenses		
3-1	General Government	\$ -	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ 154,902	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ 6,000	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ 3,594	\$ -	\$ -	Supplies	\$ 95	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other (specify)	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Pension Benefits	\$ 38,400	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ 114,687	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service	\$ -	\$ -	\$ -	Debt Service	\$ -	\$ -
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	Bad debts	\$ 55,508	\$ -	\$ -	All Other (specify)	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ 334,691	\$ -	\$ -	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ 38,495	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$ -	\$ 373,186
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other (specify) (enter negative for expense)	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30 and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ (67,579)	\$ 3,727	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ 425	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 247,783	\$ 131,074	\$ -	Net Position, January 1 from December 31 prior year report	\$ 202,108	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 160,210	\$ 134,801	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 202,533	\$ -

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 (302) 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.

Yes No

Please use this space to provide any explanations or comments

- 4-1 Does the entity have outstanding debt?
(If 'No' is checked, skip to question 4-5)
(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain:
- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain:

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	\$ -	\$ -	\$ -	\$ -

**Dissemination-Based Information Technology Arrangements

**Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

Yes No

- 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.]?
If yes: 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?
If yes: How much? \$ -
Date of the most recent Service Plan: _____
- 4-7 Does the entity intend to issue debt within the next calendar year?
If yes: How much? \$ -
- 4-8 Does the entity have debt that has been refinanced that it is still responsible for?
If yes: What is the amount outstanding? \$ -
- 4-9 Does the entity have any lease agreements?
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.

Amount Total

Please use this space to provide any explanations or comments

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 155,157	
5-2 Certificates of deposit	\$ 305,937	
	TOTAL CASH DEPOSITS	\$ 461,094
5-3		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	TOTAL INVESTMENTS	\$ -
	TOTAL CASH AND INVESTMENTS	\$ 461,094

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

Yes No N/A

- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?
- 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.

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

Please use this space to provide any explanations or comments

6-1 Does the entity have capitalized assets?
(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

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions ^a	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 108,572	\$ -	\$ -	\$ 108,572
Machinery and equipment	\$ 723,146	\$ 107,159	\$ -	\$ 830,304
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
vehicles	\$ 1,036,257	\$ 7,529	\$ -	\$ 1,043,786
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ (839,805)	\$ (56,571)	\$ -	\$ (896,376)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,028,170	\$ 58,116	\$ -	\$ 1,086,286

Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions ^a	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	\$ -	\$ -	\$ -	\$ -

^a Must agree to prior year-end balances
^b 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.

Yes No

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?

Fowler Rural Fire Protection District

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 20,000
State contribution amount:	\$ 12,348
Other (gifts, donations, etc.):	\$ 6,572
TOTAL	\$ 38,920

What is the monthly benefit paid for 20 years of service per retiree as of Jan 17? \$ 200

PART 8 - BUDGET INFORMATION

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

- 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

Please use this space to provide any explanations or comments

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	\$ 178,400
Pension Fund	\$ 38,550
	\$ -
	\$ -
	\$ -

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

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

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Yes No N/A

Please use this space to provide any explanations or comments

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency revenue 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.

- 10-1 Is this application for a newly formed governmental entity? Yes No N/A
- If yes, Date of formation: _____
- 10-2 Has the entity changed its name in the past or current year? Yes No N/A
- If yes, Please list the NEW name: _____
- Please list the PRIOR name: _____
- 10-3 Is the entity a metropolitan district? Yes No N/A
- 10-4 Please indicate what services the entity provides: _____
- 10-5 Does the entity have an agreement with another government to provide services? Yes No N/A
- If yes, 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.) Yes No N/A
- If yes, Date filed: _____
- 10-7 Does the entity have a certified mill levy? Yes No N/A
- If yes, Please provide the number of mills levied for the year reported (do not report \$ amounts):

Bond redemption mills	-
General/other mills	3.495
Total mills	3.495

- 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.]? Yes No N/A
- If NO, please explain.

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



OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds				
Unrestricted Cash & Investments	\$	461,054	Unrestricted Fund Balan	\$	150,210	Total Tax Revenues	\$	83,222
Current Liabilities	\$		Total Fund Balance	\$	150,210	Revenue From Debt Service	\$	
Deferred Inflow	\$	84,754	FY Fund Balance	\$	247,783	Total Revenue	\$	250,845
			Total Revenue	\$	247,118	Total Debt Service Principal	\$	
			Total Expenditures	\$	334,691	Total Debt Service Interest	\$	
						Total Assets	\$	373,765
			Interfund In	\$		Total Liabilities	\$	
			Interfund Out	\$				
Governmental			Proprietary	\$		Enterprise Funds		
Total Cash & Investments	\$	201,421	- Current Assets	\$	202,533	Net Position	\$	202,533
Transfers In	\$		- Deferred Outflow	\$		- FY 04 Position	\$	202,108
Transfers Out	\$		Current Liabilities	\$		- Governmental	\$	
Property Tax	\$	60,000	Deferred Inflow	\$		Total Outstanding Debt	\$	
Debt Service Principal	\$		Cash & Investments	\$	199,053	Authorized but Unissued	\$	
Total Expenditures	\$	334,691	- Principal Expense	\$		Year Authorized	\$	1/01/00
Total Developer Advances	\$		Total Expenses	\$	38,495			
Total Developer Repayments	\$							

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? Yes No

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. Includes 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	Alvin Rein	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.
		Signature 	
		Date 3-29-2025	
	My term expires: 2026		
Board Member 2	Board Member's Name	Rex Hagerman	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.
		Signature 	
		Date 3-29-2025	
	My term expires: 2027		
Board Member 3	Board Member's Name	Keith Doak	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.
		Signature 	
		Date 3-29-2025	
	My term expires: 2027		
Board Member 4	Board Member's Name	John Webber	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.
		Signature 	
		Date 3-29-2025	
	My term expires: 2027		
Board Member 5	Board Member's Name	Randy Corsentino	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.
		Signature 	
		Date 3-29-2025	
	My term expires: 2025		
Board Member 6	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.
		Signature _____	
		Date _____	
	My term expires: _____		
	Board Member's Name		

**RESOLUTION ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 FOR THE FOWLER RURAL FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board Members of Fowler Rural Fire Protection District wish to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed 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

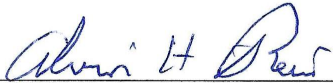
WHEREAS, neither revenues nor expenditures for Fowler Rural Fire Protection District exceeded \$750,000 for Fiscal Year 2024; and

WHEREAS, an application for exemption from audit has been completed by Sutton, Dowell and Co, LLC, an independent accountant 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, be it resolved by the Board Members of the Fowler Rural Fire Protection District that the application for Exemption from Audit for Fowler Rural Fire Protection District for the Fiscal Year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the Board Members of the Fowler Rural Fire Protection District; that those members of the Fowler Rural Fire Protection District 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 for the Fowler Rural Fire Protection District for the fiscal year ended December 31, 2024.

ADOPTED THIS 29TH day of March, A.D. 2025.



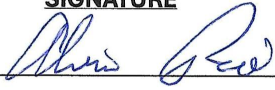




Alvin H Rein, President

ATTEST:



Rex Hagerman, Secretary

**FOWLER RURAL FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS**

<u>NAME</u>	<u>TERM EXPIRATION</u>	<u>SIGNATURE</u>
Alvin Rein, President	2025	 _____
Rex Hagerman, Secretary	2027	 _____
Keith Doak, Treasurer	2027	 _____
John Webber, Member	2027	 _____
Randy Corsentino, Member	2025	 _____