

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 29-1-801, 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.

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/hotloppics/colorado/>

CHECKLIST

- Has the preparer signed the application?
- Has the entry 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://appslp.lga.co.gov/eas/aba>

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 80202

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: oa@coleg.gov OR Phone: 303-869-3100

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

NAME OF GOVERNMENT: Holyoke Rural Fire Protection District
 ADDRESS: PO Box 214, Holyoke CO 80734
 CONTACT PERSON: Russell R Haynes, CPA
 PHONE: 970.988.7658
 EMAIL: rthaynes@sandhilltaxcpa.com

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

CERTIFICATION OF PREPARER

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

NAME: Russell R. Haynes, CPA
 TITLE: Accountant
 FIRM NAME (if applicable): Sandhill Accounting & Tax, LLC
 ADDRESS: PO Box 102 Way, CO 80734
 PHONE: 970.988.7658
 RELATIONSHIP TO ENTITY: Independent Accountant

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 (b)3 and 32-1-104 (3), C.R.S.]

YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>	If Yes, date filed:
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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)			Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		Fund*	Fund*	Fund*	Fund*	Fund*
Assets						
1-1	Cash & Cash Equivalents	\$ 18,478	\$ -	\$ -	\$ 77,185	\$ -
1-2	Investments	\$ 637,860	\$ -	\$ -	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	\$ -	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	\$ -
1-5	Property Tax Receivable	\$ 204,200	\$ -	\$ -	\$ -	\$ -
	All Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ 77,185	\$ -
1-7	Other (Specify: -)	\$ -	\$ -	\$ -	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	\$ -	\$ -
1-9		\$ -	\$ -	\$ -	\$ -	\$ -
1-10		\$ -	\$ -	\$ -	\$ -	\$ -
1-11	(Add lines 1-1 through 1-10)	\$ 860,538	\$ -	\$ -	\$ 77,185	\$ -
1-12	Deferred Outflows of Resources:	\$ -	\$ -	\$ -	\$ -	\$ -
1-13	(Specify: -)	\$ -	\$ -	\$ -	\$ -	\$ -
1-14	(Add lines 1-12 through 1-13)	\$ -	\$ -	\$ -	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 860,538	\$ -	\$ -	\$ 77,185	\$ -
Liabilities						
1-16	Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
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	(Add lines 1-16 through 1-20)	\$ -	\$ -	\$ -	\$ -	\$ -
1-22	All Other Liabilities (Specify: -)	\$ -	\$ -	\$ -	\$ -	\$ -
1-23		\$ -	\$ -	\$ -	\$ -	\$ -
1-24		\$ -	\$ -	\$ -	\$ -	\$ -
1-25		\$ -	\$ -	\$ -	\$ -	\$ -
1-26		\$ -	\$ -	\$ -	\$ -	\$ -
1-27	(Add lines 1-22 through 1-26)	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources:						
1-28	Deferred Property Taxes	\$ 204,200	\$ -	\$ -	\$ -	\$ -
1-29	Lease related (as Lessor)	\$ -	\$ -	\$ -	\$ -	\$ -
1-30	(Add lines 1-28 through 1-29)	\$ 204,200	\$ -	\$ -	\$ -	\$ -
Fund Balance						
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	\$ -
1-33	Restricted (Specify: -)	\$ -	\$ -	\$ -	\$ -	\$ -
1-34	Committed (Specify: -)	\$ -	\$ -	\$ -	\$ -	\$ -
1-35	Assigned (Specify: -)	\$ -	\$ -	\$ -	\$ 77,185	\$ -
1-36	Unassigned:	\$ 656,338	\$ -	\$ -	\$ -	\$ -
1-37		\$ -	\$ -	\$ -	\$ -	\$ -
	(Add lines 1-31 through 1-36)	\$ 656,338	\$ -	\$ -	\$ 77,185	\$ -
1-38	(This total should be the same as line 1-35)	\$ 656,338	\$ -	\$ -	\$ 77,185	\$ -
	TOTAL FUND BALANCE	\$ 656,338	\$ -	\$ -	\$ 77,185	\$ -
1-39	(Add lines 1-27, 1-30 and 1-37)	\$ 860,538	\$ -	\$ -	\$ 77,185	\$ -
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 860,538	\$ -	\$ -	\$ 77,185	\$ -

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	
		Fund*	Fund*	Fund*		Fund*	Fund*
	Expenditures				Expenses		
3-1	General Government	\$ -	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ 43,974	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ 35,416	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	Supplies	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other [specify...]	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ 30,400	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ 20,000	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23	\$ 129,791	\$ -	\$ -	Add lines 3-1 through 3-23	\$ -	\$ -
	TOTAL EXPENDITURES				TOTAL EXPENSES		
3-25					GRAND TOTAL (ALL FUNDS)	\$ 129,791	
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, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31)	TOTAL			(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28		
	TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	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	\$ 128,448	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ 2,264	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 527,890	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 74,921	\$ -
3-35	Prior Period Adjustment (MUST explain) Fund Balance, December 31	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain) Net Position, December 31	\$ -	\$ -
3-36	Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 656,338	\$ -	\$ -	Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 77,185	\$ -

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.

- 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

Please use this space to provide any explanations or comments.

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	\$ 153,348	\$ -	\$ -	\$ 153,348
Machinery and equipment	\$ 1,743,028	\$ -	\$ -	\$ 1,743,028
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	\$ 1,896,376	\$ -	\$ -	\$ 1,896,376

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

* Actual figures for prior years and balances
 * General ledger capital asset transactions should be reported on credit entry on line 3, 4 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.

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Who administers the plan? FPPA Other
- If yes, indicate the contributions from:
- | | |
|--------------------------------|-----------|
| Tax (property, 50, 200, etc.) | \$ 35,416 |
| State contribution amount: | \$ - |
| Other (gifts, donations, etc.) | \$ - |
| TOTAL | \$ 35,416 |
- What is the monthly benefit paid for 20 years of service per retiree as of Jan 12? \$ 60

Please use this space to provide any explanations or comments.

PART 8 - BUDGET INFORMATION

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

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:

If no, MUST explain:

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

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	204,194
Lebanon Trust Fund	700

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.

9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(9))?

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 2 percent anti-inflationary reserve requirement. Additional should be used 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

10-2 Date of formation: Yes No

10-3 Has the entity changed its name in the past or current year? Yes No

10-4 Please list the NEW name: Yes No

10-5 Please list the PRIOR name: Yes No

10-6 Is the entity a metropolitan district? Yes No

10-7 Does the entity have an agreement with another government to provide services? Yes No

10-8 List the names of the other governmental entity and the services provided:

10-9 Has the district filed a Title 32 Article 1 Special District Notice of Intention Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (D), C.R.S.) Yes No

10-10 Date filed: Yes No

10-11 Does the entity have a certified mill levy? Yes No

10-12 Please provide the number of mills levied for the year reported (do not report \$ amounts):

10-13 Bond redemption mills Yes No

10-14 General/other mills Yes No

10-15 Total mills Yes No

10-16 If NO, please explain:

Please use this space to provide any explanations or comments

Please use this space to provide any explanations or comments

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

PART 11 - GOVERNING BODY APPROVAL

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

11. 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. 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 individual's 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 now their approval and submit the application through one of the following two methods:

- 1) 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.
- 2) Submit the application in hard copy via the US Mail including original signatures.

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.**

Riley Dubbert

Signature *Riley H. Dubbert*

Date *2-11-25*

Mark Lutz

Signature *Mark Lutz*

Date *2-11-25*

Robert Koberslein

Signature *Robert Koberslein*

Date *2-11-25*

Carroll Busseil

Signature *Carroll Busseil*

Date

Ryan Brackhan

Signature *Ryan Brackhan*

Date *2-11-25*

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: *2025*

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: _____

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: _____

