

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Lower Blue Fire Protection District
7000 CR 30
Heeney, CO 80498

For the Year Ended
12/31/24
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Jack Taylor
970-389-1864
jack.taylor.heeney.co@gmail.com

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

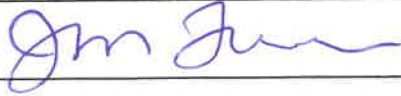
Jack Taylor

421 Green Mountain Ave., Heeney, CO 80498

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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



2/20/2025

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)



P

PART 2 - REVENUES

2-1	Taxes:	Property	(report mills levied in question 10-7)	\$	35,083
2-2		Specific ownership		\$	1,449
2-3		Sales and use		\$	-
2-4		Other (specify):		\$	-
2-5	Licenses and permits			\$	-
2-6	Intergovernmental:	Grants		\$	-
2-7		Conservation Trust Funds (Lottery)		\$	-
2-8		Highway Users Tax Funds (HUTF)		\$	-
2-9		Other (specify):		\$	-
2-10	Charges for services			\$	-
2-11	Fines and forfeits			\$	-
2-12	Special assessments			\$	-
2-13	Investment income			\$	-
2-14	Charges for utility services			\$	-
2-15	Debt proceeds		(should agree to table 4-4, column 'issued during year')	\$	-
2-16	Lease proceeds			\$	-
2-17	Developer Advances received		(should agree to table 4-4, column 'issued during year')	\$	-
2-18	Proceeds from sale of capital assets			\$	7,000
2-19	Fire and police pension			\$	-
2-20	Donations			\$	-
2-21	Community Center Income			\$	395
2-22	Interest Income			\$	140
2-23				\$	-
2-24				\$	-
2-25				\$	-
2-26	(add lines 2-1 through 2-25) TOTAL REVENUES			\$	41,057

Use this line only if necessary to provide any necessary explanations.

PART 3 - EXPENDITURES/EXPENSES

3-1	Administrative			\$	4,530
3-2	Salaries			\$	-
3-3	Payroll taxes			\$	-
3-4	Contract services			\$	20,000
3-5	Employee benefits			\$	-
3-6	Insurance			\$	2,018
3-7	Accounting and legal fees			\$	-
3-8	Repair and maintenance			\$	287
3-9	Supplies			\$	-
3-10	Utilities and telephone			\$	5,482
3-11	Fire/Police			\$	-
3-12	Streets and highways			\$	-
3-13	Public health			\$	-
3-14	Capital outlay			\$	-
3-15	Utility operations			\$	-
3-16	Culture and recreation			\$	-
3-17	Debt service principal		(should agree to table 4-4, column 'Retired during year')	\$	-
3-18	Debt service interest			\$	-
3-19	Repayment of Developer Advance Principal		(should agree to table 4-4, column 'Retired during year')	\$	-
3-20	Repayment of Developer Advance Interest			\$	-
3-21	Contribution to pension plan			\$	-
3-22	Contribution to Fire & Police Pension Assoc.			\$	-
3-23	Other (specify):			\$	-
3-24				\$	-
3-25				\$	-
3-26				\$	-
3-27				\$	-
3-28	(add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES			\$	32,317

Use this line only if necessary to provide any necessary explanations.

IF TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) are GREATER than \$100,000 - **STOP**
 You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

- 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, explain below:
- 4-3 Is the entity current in its debt service payments? If no, explain below:
- 4-4

General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

- 4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end?
 How much?
 Date the debt was authorized:
- 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?
 What are the annual lease payments?

PART 5 - CASH AND INVESTMENTS

5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$	124,288	
5-2 Certificates of deposit	\$	-	
TOTAL CASH DEPOSITS			\$ 124,288
5-3			
<input style="width: 500px; height: 20px;" type="text"/>	\$	-	
<input style="width: 500px; height: 20px;" type="text"/>	\$	-	
<input style="width: 500px; height: 20px;" type="text"/>	\$	-	
<input style="width: 500px; height: 20px;" type="text"/>	\$	-	
TOTAL INVESTMENTS			\$ -
TOTAL CASH AND INVESTMENTS			\$ 124,288

- 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.)?

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

- 6-1 Does the entity have capital assets?
(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, explain:

6-3

Land	\$	20,000	\$	-	\$	-	\$	20,000
Buildings	\$	499,431	\$	-	\$	-	\$	499,431
Machinery and equipment	\$	83,740	\$	-	\$	7,000	\$	76,740
Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
Infrastructure	\$	-	\$	-	\$	-	\$	-
Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
Other (explain):	\$	-	\$	-	\$	-	\$	-
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	603,171	\$	-	\$	7,000	\$	596,171

PART 7 - PENSION INFORMATION

- 7-1 Does the entity have an "old hire" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$	-	
State contribution amount:	\$	-	
Other (gifts, donations, etc.):	\$	-	
TOTAL	\$	-	
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-	

PART 8 - BUDGET INFORMATION

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?
 If no, explain:

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

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)

General Fund	\$41,320.00

1-1	Does the entity's constitution comply with all the provisions of Title 30A (State Constitution, Article 11, Section 24.01)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Date of formation:		
1-2	Has the entity changed its name within the last 12 months?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1-3	Please indicate what services the entity provides. 1-3-1 Under what authority does it operate? Please indicate what services the entity provides.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1-4	Does the entity have an agreement with another governmental entity? List the name of the other governmental entity and the services provided.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1-5	Has the district filed a Title 30, Article 1 Special District Notice of Intention to Operate? Date Filed:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1-6	Does the entity have a certified Mill Levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Please provide the following mills levied for the year reported for the year ending 12/31/2014:			
Municipal Millage			
Other Millage			
Total Mills			
		3.194 3.194	
1-7	Has the entity filed its preceding year annual report with the State Auditor as required by RSA 21:202 (Section 52-1-207 C.R.S.)? (Yes/No)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

PART 10 - GENERAL INFORMATION

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

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

If yes: Please list the NEW name:
Please list the PRIOR name:

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

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

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

10-6 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.]


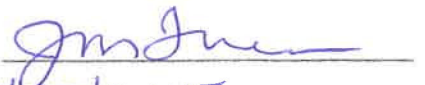
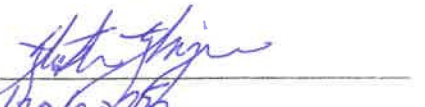
If yes: Date filed:

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

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond redemption mills	-
General/other mills	2.246
Total mills	2.246

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 , please explain.

Board Member	Board Member's Name: <u>MARK EATHERTON</u>	
	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 <u></u>
	My term expires: <u>APR 2025</u>	Date <u>2/22/25</u>
Board Member	Board Member's Name: <u>JACK TAYLOR</u>	
	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 <u></u>
	My term expires: <u>APR 2025</u>	Date <u>2/20/2025</u>
Board Member	Board Member's Name: <u>JANIFA ASTMANN</u>	
	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 _____
	My term expires: <u>APR 2025</u>	Date _____
Board Member	Board Member's Name: <u>FLETCHER FLANIGAN</u>	
	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 <u></u>
	My term expires: <u>APR 2027</u>	Date <u>2/10/2025</u>
Board Member	Board Member's Name: <u>DAVE WILKERSON</u>	
	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 _____
	My term expires: <u>APR 2027</u>	Date _____
Board Member	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 _____
	My term expires: _____	Date _____
Board Member	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 _____
	My term expires: _____	Date _____