

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS SOUTH CONEJOS FIRE PROTECTION DISTRICT
 PO BOX 233
 ANTONITO, CO 81120

CONTACT PERSON PHONE FELIX GALLEGOS
 (719) 580-1721
 EMAIL southconejosfirepd@gmail.com

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

For the 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: MARLO ANDERSON
 TITLE: CPA
 FIRM NAME (if applicable):
 ADDRESS: PO BOX 545
 PHONE: (719) 298-6036
 RELATIONSHIP TO ENTITY: INDEPENDENT CPA HIRE TO COMPLETE THE APPLICATION FOR EXEMPTION FROM AUDIT

PREPARER (SIGNATURE REQUIRED)

Marlo Anderson

DATE PREPARED (No exemption shall be granted prior to the close of said fiscal year)
3/1/2025

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

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)
		Fund*	Fund*
Assets			
1-1	Cash & Cash Equivalents	\$ 164,156	\$ -
1-2	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -
	All Other Assets	\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -
1-7	Other [specify...]	\$ -	\$ -
1-8		\$ -	\$ -
1-9		\$ -	\$ -
1-10		\$ -	\$ -
1-11	(add lines 1-1 through 1-10)	TOTAL ASSETS	TOTAL ASSETS
		\$ 164,156	\$ -
Deferred Outflows of Resources:			
1-12	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -
1-14		\$ -	\$ -
1-15	(add lines 1-12 through 1-13)	TOTAL DEFERRED OUTFLOWS	TOTAL DEFERRED OUTFLOWS
		\$ 164,156	\$ -
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 164,156	\$ -
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)	TOTAL CURRENT LIABILITIES	TOTAL CURRENT LIABILITIES
		\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -
1-23		\$ -	\$ -
1-24		\$ -	\$ -
1-25		\$ -	\$ -
1-26		\$ -	\$ -
1-27	(add lines 1-22 through 1-26)	TOTAL LIABILITIES	TOTAL LIABILITIES
		\$ -	\$ -
Deferred Inflows of Resources:			
1-28	Deferred Property Taxes	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -
1-30		\$ -	\$ -
1-31	(add lines 1-28 through 1-29)	TOTAL DEFERRED INFLOWS	TOTAL DEFERRED INFLOWS
		\$ -	\$ -
Fund Balance			
1-31	Nonspendable Prepaid	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -
1-33	Restricted [specify...]	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -
1-35	Assigned [specify...]	\$ 3,819	\$ -
1-36	Unassigned:	\$ 160,337	\$ -
1-37	(add lines 1-31 through 1-36)	TOTAL FUND BALANCE	TOTAL FUND BALANCE
		\$ 164,156	\$ -
1-38	(add lines 1-27, 1-30 and 1-37)	TOTAL NET POSITION	TOTAL NET POSITION
		\$ 164,156	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Proprietary/Fiduciary Funds	
		General Fund*	Fund*	Fund*	Fund*	Fund*
Tax Revenue						
2-1	Property (include mills levied in question 10-7)	\$ 111,517	\$ -	\$ -	\$ -	\$ -
2-2	Specific Ownership	\$ 17,808	\$ -	\$ -	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -
2-4	Other Tax Revenue [Specify...] Backfill	\$ 22,996	\$ -	\$ -	\$ -	\$ -
2-5		\$ -	\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ 152,321	\$ -	\$ -	\$ -	\$ -
	TOTAL TAX REVENUE					
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ -	\$ -	\$ -
2-15	Donations	\$ 900	\$ -	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	\$ -
2-17	Rental Income	\$ 7,680	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 94	\$ -	\$ -	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
2-22	All Other [Specify...] Miscellaneous	\$ 245	\$ -	\$ -	\$ -	\$ -
2-23		\$ -	\$ -	\$ -	\$ -	\$ -
2-24	Add lines 2-9 through 2-23	\$ 161,240	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES					
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	\$ -
2-28	Other [Specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
2-29	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	\$ -	\$ -
2-30	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
2-31	Add lines 2-24 and 2-29	\$ 161,240	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
	GRAND TOTALS (ALL FUNDS)	\$ 161,240	\$ -	\$ -	\$ -	\$ -

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 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	\$ 161,134	\$ -	\$ -	\$ 161,134
Buildings	\$ 503,003	\$ -	\$ -	\$ 503,003
Machinery and equipment	\$ 667,480	\$ 17,145	\$ -	\$ 684,625
Furniture and fixtures	\$ 20,005	\$ -	\$ -	\$ 20,005
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	\$ 1,351,622	\$ 17,145	\$ -	\$ 1,368,767

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 ^ 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.

7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No

7-2 Who administers the plan? Fire and Police Pension Association

If yes: Indicate the contributions from:
 Tax (property, SO, sales, etc.): \$ 12,288
 State contribution amount: \$ 11,059
 Other (gifts, donations, etc.): \$ -
TOTAL \$ 23,347

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 100

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: 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)

GENERAL FUND	Governmental/Proprietary Fund Name	Total Appropriations By Fund
		152,207
		\$
		\$
		\$
		\$
		\$

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(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.

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

If yes: Date of formation: _____

10-2 Has the entity changed its name in the past or current year? Yes No

If yes: Please list the NEW name: _____

Please list the PRIOR name: _____

10-3 Is the entity a metropolitan district? Yes No

10-4 Please indicate what services the entity provides: _____
Fire protection and rescue services for southern Conejos County.

10-5 Does the entity have an agreement with another government to provide services? Yes No

If yes: List the name of the other governmental entity and the services provided: _____
Mutual aid between other fire departments and rescue units in Conejos County and northern New Mexico.

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

If yes: Date filed: _____

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

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

Bond redemption mills	General/other mills	Total mills
		4.055
		4.055
		N/A

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

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

Please use this space to provide any explanations or comments

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	
Unrestricted Cash & Investments	164,156	Total Tax Revenue	\$ 152,321
Current Liabilities	-	164,156 Revenue Paying Debt Service	\$ -
Deferred Inflow	-	148,565 Total Revenue	\$ 161,240
		161,240 Total Debt Service Principal	\$ -
		145,649 Total Debt Service Interest	\$ -
		Total Assets	\$ 164,156
		Total Liabilities	\$ -
Governmental		Enterprise Funds	
Total Cash & Investments	164,156	Interfund In	\$ -
Transfers In	-	Interfund Out	\$ -
Transfers Out	-	Proprietary	\$ -
Property Tax	111,517	- Current Assets	\$ -
Debt Service Principal	-	- Deferred Outflow	\$ -
Total Expenditures	145,649	- Current Liabilities	\$ -
Total Developer Advances	-	- Deferred Inflow	\$ -
Total Developer Repayments	-	- Cash & Investments	\$ -
		- Principal Expense	\$ -
		- Total Expenses	\$ -
			1/01/1900

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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. 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 29-1-804, 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's Name:

Barbara Jean Mondragon

Board Member 1 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: *Barbara Jean Mondragon*

Date: 3/20/25

Board Member's Name:

Constance E. Ricci

Board Member 2 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: *Constance E. Ricci*

Date: 3/20/25

Board Member's Name:

Leslie E. Salazar

Board Member 3 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: *Leslie E. Salazar*

Date: 3/20/25

Board Member's Name:

Tony Angelo Velasquez

Board Member 4 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: *Tony Angelo Velasquez*

Date: 3/20/25

Board Member's Name:

Jose JC Quintana

Board Member 5 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: *Jose JC Quintana*

Date: 3-20-2025

Board Member's Name:

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.

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.

Signature: _____

Date: _____

My term expires: _____

South Conejos Fire Protection District
Resolution 2025-04

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2024 FOR
THE SOUTH CONEJOS FIRE PROTECTION DISTRICT**

WHEREAS, The South Conejos Fire Protection District wishes 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 either revenues or expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

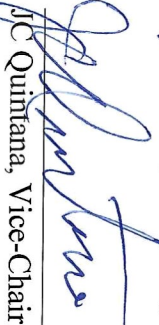
WHEREAS, said application for exemption from audit for the South Conejos Fire Protection District has been completed in accordance with the regulations issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the South Conejos Fire Protection District that the application for exemption from audit for the South Conejos Fire Protection District for the year ended December 31, 2024 had been personally reviewed and is hereby approved by a majority of the Board of Directors of the South Conejos Fire Protection District: That those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the South Conejos Fire Protection District for the year ended December 31, 2024,

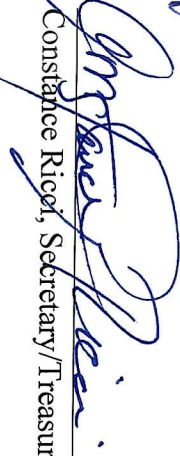
Adopted this 20th day of March, A.D. 2025.



Tony Velasquez, Chairperson



JC Quintana, Vice-Chair



Constance Rice, Secretary/Treasure



Barbara Mondragon, Member



Leslie Salazar, Member