

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

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

SHORT FORM

NAME OF GOVERNMENT ADDRESS

Western Fremont Fire Protection District
P.O. Box 121
Coaldale, CO 81222-0121
John Walker
719-942-3687
westfremfod@gmail.com

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

CONTACT PERSON
PHONE
EMAIL

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:	Byron Alsop
TITLE	Treasurer
FIRM NAME (if applicable)	
ADDRESS	P. O. Box 121, Coaldale, CO 81222-0121
PHONE	719-942-3689

PREPARER (SIGNATURE REQUIRED)

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

Byron Alsop

03/17/2025

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

X

PART 2 - REVENUES

All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line #	Description	Round to the nearest dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in question 10-7)	\$ 41,344	INTEREST & DONATIONS
2-2	Specific ownership	\$ 4,980	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ 7,303	
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	n 'Issued during year')	\$	-
2-18	Proceeds from sale of capital assets		\$	-
2-19	Fire and police pension		\$	-
2-20	Donations		\$	-
2-21	Other (specify):		\$	-
2-22			\$	-
2-23			\$	-
2-24			\$	-
2-25			\$	-
2-26	(add lines 2-1 through 2-25)	TOTAL REVENUES	\$	53,627

PART 3 - EXPENDITURES/EXPENSES

All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line #	Description		Round to the nearest dollar	Please use this space to provide any necessary explanations
3-1	Administrative		\$ 781	
3-2	Salaries		\$ -	
3-3	Payroll taxes		\$ -	
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ 8,919	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ 2,703	
3-9	Supplies		\$ 3,868	
3-10	Utilities and telephone		\$ 5,987	
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	1 '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):		\$ 2,437	SDA Membership, County Commissions, Fuel, Communication
3-24			\$ -	
3-25			\$ -	
3-26			\$ -	
3-27			\$ -	
3-28	(add lines 3-1 through 3-27)	TOTAL EXPENDITURES/EXPENSES	\$ 24,695	

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

Please answer the following questions by marking the appropriate boxes.

Yes

No

4-1 Does the entity have outstanding debt? NO
(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 below:

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

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	\$	-	\$	-	\$	-	\$

**Subscription-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? How much? \$ _____ Date the debt was authorized: _____		NO
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: _____		NA
4-7	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ _____		NO
4-8	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ _____		NO
4-9	Does the entity have any lease agreements? If yes: What is being leased? Type 6 Engine [DFPC - FEPP] What is the original date of the lease? 2024 Number of years of lease? Annual Is the lease subject to annual appropriation? YES What are the annual lease payments? \$ _____ 200.00	YES	

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 143,067	
5-2 Certificates of deposit	\$ 93,792	
TOTAL CASH DEPOSITS		\$ 236,859
5-3 Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 236,859

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

	Yes	No	N/A
5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			X
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.)?	YES		

Part 5 - If no, MUST use this space to provide any explanations

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

	Yes	No
6-1 Does the entity have capital assets? (If 'No' is checked, skip the rest of Part 6)	YES	
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	

Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 284,634	\$ -	\$ -	\$ 284,634
Machinery and equipment	\$ 201,000	\$ -	\$ -	\$ 201,000
Furniture and fixtures	\$ 400	\$ -	\$ -	\$ 400
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -

Accumulated Depreciation/Amortization
(Please enter a negative, or credit, balance)

\$	-	\$	-	\$	-	\$	-
TOTAL	\$ 486,034	\$	-	\$	-	\$ 486,034	\$ -
*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 6 - Please use this space to provide any explanations/comments or attach documentation, if needed

PART 7 - PENSION INFORMATION

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

		Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?		NO
7-2	Does the entity have a volunteer firefighters' pension plan?		NO
If yes:	Who administers the plan? <input type="text"/>		
	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 7 - Please use this space to provide any explanations or comments

PART 8 - BUDGET INFORMATION

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

		Yes	No	N/A
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.?	YES		
	If no, MUST explain:			
	<input type="text"/>			
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	YES		
	<input type="text"/>			
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 OPERATING FUND	\$47,260.00
MAJOR IMPROVEMENT FUND	\$27,040.00
EMERGENCY RESERVE FUND	\$2,400.00

PART 9 - TAXPAYER'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	

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.

Part 9 - If no, **MUST** use this space to provide any explanations

PART 10 - GENERAL INFORMATION

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

		Yes	No
10-1	Is this application for a newly formed governmental entity?		NO
If yes:	Date of formation: <input type="text"/>		
10-2	Has the entity changed its name in the past or current year?		NO
If yes:	Please list the NEW name: <input type="text"/>		
	Please list the PRIOR name: <input type="text"/>		
10-3	Is the entity a metropolitan district?		NO

10-4 Please indicate what services the entity provides:

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

NO

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.]

NO

If yes: Date filed:

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

3.922

YES

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

Bond redemption mills	-	
General/other mills	-	
Total mills	3.922	
Yes	No	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

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.

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

YES

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature Policy and Procedure

Policy - Requirements


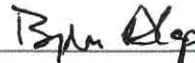


The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- 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.

Print or type the names of ALL members of current 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: <u>2025</u>	John Walker Signature  Date <u>3-17-2025</u>
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>2027</u>	Byron Alsop Signature  Date <u>3-17-25</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>2025</u>	Will Biedermann Signature  Date <u>3-17-25</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: <u>2025</u>	Mickey Smith Signature  Date <u>3/17/25</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: _____	_____ Signature _____ Date _____
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. My term expires: _____	_____ Signature _____ Date _____
Board Member 7	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 _____

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 FOR THE Western Fremont Fire Protection District (Western Fremont FPD), STATE OF COLORADO.

WHEREAS, the Board of Directors of Western Fremont FPD 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 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

(1)WHEREAS, neither revenue nor expenditures for Western Fremont FPD exceeded \$100,000 for Fiscal Year 2024 and

WHEREAS, an application for exemption from audit for Western Fremont FPD has been prepared by Byron Alsup a person skilled in 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/ordained by the Board of Directors of the Western Fremont FPD that the application for exemption from audit for Western Fremont FPD for the Fiscal Year ended December 31, 2024 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Western Fremont FPD 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 Western Fremont FPD for the fiscal year ended December 31, 2024

ADOPTED THIS 17 day of March A.D. 2025

John Walker, Chairman
Mayor/President/Chairman, etc.

ATTEST:

Byron Alsup, Secretary
Town Clerk, Secretary, etc.

<u>Type or Print Names of Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
<u>John Walker</u>	<u>May 6, 2025</u>	
<u>Byron Alsup</u>	<u>May 4, 2027</u>	
<u>Will Biedermann</u>	<u>May 6, 2025</u>	
<u>Michelle Sue Smith</u>	<u>May 6, 2025</u>	