

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

**NAME OF GOVERNMENT
ADDRESS**

Wiley Rural Fire Protection District
PO Box 22
Wiley, CO 81082

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

**CONTACT PERSON
PHONE
EMAIL**

Carol Grogan
719-353-1197
wileyfire22@gmail.com

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**

Gary L. Anderson
Independent Public Accountant
Anderson & Company, LLC
PO Box 1077
719-336-7785
none

PREPARER (SIGNATURE REQUIRED)

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

Gary L. Anderson

3/21/25

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)	
		Fund*	Fund*	Fund*		Fund*	Fund*
Assets					Assets		
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ -	Cash & Cash Equivalents	\$ 88,951	\$ -
1-2	Investments	\$ -	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets	\$ -	\$ -	\$ -		\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ 88,951	\$ -
1-7	Other [specify...]	\$ -	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 567,728	\$ -
1-8		\$ -	\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 656,677	\$ -
Deferred Outflows of Resources:					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	\$ -	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 656,677	\$ -
Liabilities					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		\$ -	\$ -	\$ -	N/P - Farmers St Bank	\$ 31,258	\$ -
1-25		\$ -	\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	\$ -	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ 31,258	\$ -
Deferred Inflows of Resources:					Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance					Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ 567,728	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -			
1-33	Restricted [specify...]	\$ -	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 57,683	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL FUND BALANCE	\$ -	\$ -	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL NET POSITION	\$ 625,419	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ -	\$ -	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 656,677	\$ -

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	
		Fund*	Fund*	Fund*		Fund*	Fund*
Tax Revenue					Tax Revenue		
2-1	Property (include mills levied in question 10-7)	\$ -	\$ -	\$ -	Property (include mills levied in question 10-7)	\$ 66,996	\$ -
2-2	Specific Ownership	\$ -	\$ -	\$ -	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	\$ -	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 66,996	\$ -
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	\$ -	\$ -	\$ -	Grants	\$ 15,709	\$ -
2-15	Donations	\$ -	\$ -	\$ -	Donations	\$ 12,663	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	\$ -	Interest/Investment Income	\$ 1,052	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ 26,200	\$ -
2-22	All Other (specify...)	\$ -	\$ -	\$ -	All Other (specify...)	\$ -	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ -	\$ -	\$ -	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 122,620	\$ -
Other Financing Sources					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	\$ -	\$ -	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 122,620	\$ -
2-31						GRAND TOTALS (ALL FUNDS)	\$ 122,620

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	
		Fund*	Fund*	Fund*		Fund*	Fund*
	Expenditures				Expenses		
3-1	General Government	\$ -	\$ -	\$ -	General Operating & Administrative	\$ 379	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ 17,316	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	Accounting and Legal Fees	\$ 1,250	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ 6,350	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	Supplies	\$ 1,932	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ 4,201	\$ -
3-11	Other (specify...)	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ 1,000	\$ -
3-12		\$ -	\$ -	\$ -	Other (specify...)	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	fuel	\$ 1,263	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 34,979	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ 2,679	\$ -
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		\$ -	\$ -	\$ -	other misc equipment	\$ 1,588	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ -	\$ -	\$ -	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ 72,917	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$ 72,917	\$ -
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)	\$ 34,979	\$ -
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	\$ 34,979	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ -	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ 84,882	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 540,737	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31	\$ -	\$ -	\$ -	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.	\$ -	\$ -	\$ -	Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 625,419	\$ -

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 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? <i>(If 'No' is checked, skip to question 4-5) (If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain: monthly payments = 1471.60 Beg. Bal = 66,237 End Bal = 31,258	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

Please complete the following debt schedule, if applicable: <i>(please only include principal amounts) (enter all amounts as positive numbers)</i>	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 66,237	\$ -	\$ 34,979	\$ 31,258
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 66,237	\$ -	\$ 34,979	\$ 31,258

**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 [Section 29-1-605(2) C.R.S.]? If yes: How much? \$ - Date the debt was authorized:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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:	<input type="checkbox"/>	<input type="checkbox"/>
4-7 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments

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	\$ 57,740	
5-2 Certificates of deposit	\$ 31,211	
TOTAL CASH DEPOSITS		\$ 88,951
5-3 Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 88,951

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.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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	\$ 3,000	\$ -	\$ -	\$ 3,000
Buildings	\$ 99,906	\$ -	\$ -	\$ 99,906
Machinery and equipment	\$ 417,809	\$ 37,346	\$ -	\$ 455,155
Furniture and fixtures	\$ 9,665	\$ -	\$ -	\$ 9,665
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	\$ 530,380	\$ 37,346	\$ -	\$ 567,726

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.

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? Fire & Police Pension

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? \$ 100

PART 8 - BUDGET INFORMATION

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

Yes No N/A

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

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	\$ 65,358
	\$ -
	\$ -
	\$ -
	\$ -

PART 9 - TAX PAYER'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(6)]?
- 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.

Yes No

- 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:
 local fire departments
- 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?

Please use this space to provide any explanations or comments

Bond redemption mills	-
General/other mills	5.000
Total mills	5.000

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.

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?

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.

WILEY RURAL FIRE PROTECTION DISTRICT
RESOLUTION 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 WILEY RURAL FIRE PROTECTION DISTRICT, State of Colorado.

WHEREAS, the Wiley Rural 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 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 the Wiley Rural Fire Protection District exceeded \$750,000 for fiscal year 2024; and

WHEREAS, an application for exemption from audit for the Wiley Rural Fire Protection District has been prepared by Gary Anderson with Anderson & Company LLC, an independent public accountant with knowledge of governmental accounting; and

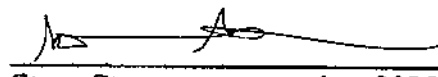
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved by the Wiley Rural Fire Protection District governing body that the application for exemption from audit for the Wiley 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 Wiley Rural Fire Protection District governing body; that those members of the governing body 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 Wiley Rural Fire Protection District for the fiscal year ended December 31, 2024.


ADOPTED THIS 21st day of March, A.D. 2025.



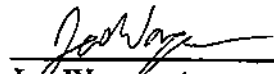
Mark Grasmick, term expires 2025




Stacy Stewart, term expires 2025



Brandon Grogan, term expires 2027



Joe Wagner, term expires 2027



Carol Grogan, term expires 2025

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Prowers County, Colorado.

On behalf of the Wiley Rural Fire Protection District

the Governing Body ^{(taxing entity)^A} There of Board of Directors

of the Wiley Rural Fire Protection District ^{(governing body)^B}
_{(local government)^C}

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,473,347 assessed valuation of: _(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 8,473,347 _(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/09/2024 for budget/fiscal year 2025
_{(no later than Dec. 15) (mm/dd/yyyy) (yyyy)}

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^B	<u>5</u> mills	\$ <u>42,366.74</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^F	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>5</u> mills	\$ <u>42,366.74</u>
3. General Obligation Bonds and Interest ^I	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: _{Sum of General Operating Subtotal and Lines 3 to 7}	<u>5</u> mills	\$ <u>42,366.74</u>

Contact person: Carol Grogan Daytime phone: (719) 353-1197
(print)
Signed: Carol Grogan Title: Director / Treasurer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Bent County, Colorado.
 On behalf of the Wiley Rural Fire Protection District,
(taxing entity)^A
 the Governing Body Thereof Board of Directors,
(governing body)^B
 of the Wiley Rural Fire Protection District,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 3,542,430 assessed valuation of:
(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 3,542,430
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/09/2024 for budget/fiscal year 2025.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>5</u> mills	\$ <u>17,712.15</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u><</u> <u>></u> mills	\$ <u><</u> <u>></u>
SUBTOTAL FOR GENERAL OPERATING:	<u>5</u> mills	\$ <u>17,712.15</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>5</u> mills	\$ <u>17,712.15</u>

Contact person: Carol Grogan Daytime phone: (719) 353-1197
 (print)
 Signed: Carol Grogan Title: Director / Treasurer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

BENT COUNTY ASSESSOR

Bent County Courthouse
725 Bent Ave
Las Animas, Colorado 81054
(719) 456-2010

GUY F. WAGNER

Assessor

December 2, 2024

Wiley Rural Fire Protection District
c/o Ms. Carol Grogan
PO Box 22
Wiley, CO 81092

I hereby certify the following assessed valuation for the **WILEY RURAL FIRE PROTECTION DISTRICT**, for the year 2024.

\$ 3,542,430

In accordance with the provision of Article X, Section 20, Colorado Constitution, for calculating local growth, and in accordance with the instruction in 39-5-121(2) and 39-5-128(1), C.R.S the total assessed valuations are certified for the taxable year 2024 in Bent County on December 2, 2024, and you shall certify the levy that is to be used on the above valuation not later than December 15th, each year, to:

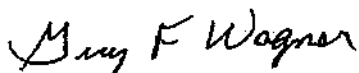
Bent County Commissioners
P.O. Box 350
Las Animas, CO 81054

I respectfully request a copy of this mill levy. Please send to:

Bent County Assessor
725 Bent Avenue
Las Animas, CO 81054

Thank you.

Sincerely,



Guy F. Wagner
Bent County Assessor

CERTIFICATION OF VALUATION BY BENT COUNTY ASSESSOR

New Tax Entity? [] YES [x] NO

Date 12/02/2024

NAME OF TAX ENTITY: WILEY FIRE DISTRICT



IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 :

Table with 11 rows listing valuation items and their amounts, such as 'PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION' and 'CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION'.

- Footnotes explaining symbols: ‡ (personal property exemptions), * (New Construction), ≈ (Jurisdiction), and ⊕ (Jurisdiction).



IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 :

Table with 7 rows listing actual valuation items and their amounts, including 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY' and 'CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS'.

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows for deletions: 'DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS', 'DISCONNECTIONS/EXCLUSIONS', and 'PREVIOUSLY TAXABLE PROPERTY'.

- Footnotes for valuation table: † (includes religious/private school/charitable), * (newly constructed), § (new mines).



IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$ 79,420

CERTIFICATION OF VALUATION BY
PROWERS COUNTY ASSESSOR

New Tax Entity? [] YES [x] NO

Date 12-02-2024

NAME OF TAX ENTITY: WILEY RURAL FIRE DISTRICT

USP FOR STATE AND LOCAL TAX REVENUE LIMIT CALCULATION (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

Table with 11 rows listing valuation items and their amounts. 1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$ 8,261,182. 2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡ \$ 8,473,347. 3. LESS TOTAL TIF AREA INCREMENTS, IF ANY: \$ -0-. 4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$ 8,473,347. 5. NEW CONSTRUCTION: * \$ 83,906. 6. INCREASED PRODUCTION OF PRODUCING MINE: ≈ \$. 7. ANNEXATIONS/INCLUSIONS: \$. 8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈ \$. 9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐ \$. 10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.): 10. \$. 11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.): 11. \$42.00

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USP FOR ADJUSTING GROWTH CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

Table with 10 rows listing actual valuation items and their amounts. 1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶ \$42,021,073
ADDITIONS TO TAXABLE REAL PROPERTY
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: * \$ 711,517
3. ANNEXATIONS/INCLUSIONS: \$.
4. INCREASED MINING PRODUCTION: § \$.
5. PREVIOUSLY EXEMPT PROPERTY: \$.
6. OIL OR GAS PRODUCTION FROM A NEW WELL: \$.
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.): \$.
DELETIONS FROM TAXABLE REAL PROPERTY
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$ 61,550
9. DISCONNECTIONS/EXCLUSIONS: \$.
10. PREVIOUSLY TAXABLE PROPERTY: \$.

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
* Construction is defined as newly constructed taxable real property structures.
§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$ 119,068
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

Wiley Rural Fire Protection District Budget

January 1 to December 31, 2024

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Operating Revenues</u>			
General Property Tax	59485.00	63731.00	60066.00
Intergovt Revenue	600.00	800.00	800.00
Interest Income	50.00	0.00	0.00
Misc Revenue	<u>1500.00</u>	<u>1500.00</u>	<u>1500.00</u>
<u>Total Revenue</u>	61635.00	65831.00	62166.00
<u>Expenditures</u>			
General Operating (Admin)	600.00	600.00	600.00
Education	800.00	600.00	600.00
Travel	600.00	400.00	400.00
Contribution to Pension	1000.00	1000.00	1000.00
Insurance	8000.00	8000.00	8000.00
Accounting/Legal Fees	700.00	1000.00	1000.00
Truck Repairs & Maintenance	12000.00	10500.00	11170.00
Equipment	16100.00	16100.00	12238.00
Fuel	2500.00	2500.00	2500.00
Building Maintenance & Repairs	2000.00	2000.00	2000.00
Utilities: Phones, Gas, Elec	5000.00	5000.00	5000.00
Debt Services	<u>12000.00</u>	<u>17658.00</u>	<u>17658.00</u>
<u>Total Expenses</u>	<u>61300.00</u>	<u>65358.00</u>	<u>62166.00</u>
Reserves Over Expenses	335.00	473.00	0.00
January 1 Cash in Bank CD's & Checking (est)	142000.00	80000.00	58974.00

N/P - FARMERS STATE BANK

LOAN HISTORY

WILEY RURAL F 50403

Report Date 03-17-2025 10:29AM

History Range 03-17-2024 to 03-17-2026

Borrower 841005005

Loan Balance \$28,687.64

Original Note Amount \$76,210.77

Interest Balance \$80.17

WILEY RURAL FIRE PROTECTION
DISTRICT
105 MAIN STREET
WILEY, CO 81092

Date	Description	Amount	Principal Dec.	Principal Inc.	Interest	Fee	Escrow	Balance
03-20-2024	Principal / Interest	\$1,471.50	\$1,197.90		\$273.60			\$62,818.84
03-20-2024	Principal payment	\$20,000.00	\$20,000.00					\$42,818.84
04-22-2024	#13	\$1,471.50	\$1,239.22		\$232.28			\$41,579.62
05-22-2024	loan pay ck 1028	\$1,471.50	\$1,266.45		\$205.05			\$40,313.17
06-20-2024	#15	\$1,471.50	\$1,279.32		\$192.18			\$39,033.85
07-17-2024	Principal / Interest	\$1,471.50	\$1,298.26		\$173.24			\$37,735.59
08-22-2024	wiley rural fire	\$1,471.50	\$1,248.19		\$223.31			\$36,487.40
09-16-2024	wiley fire dept	\$1,471.50	\$1,321.55		\$149.95			\$35,165.85
10-15-2024	Principal / Interest	\$1,471.50	\$1,303.86		\$167.64			\$33,861.99
11-19-2024	wiley rural fire	\$1,471.50	\$1,276.68		\$194.82			\$32,585.31
12-16-2024	Principal / Interest	\$1,471.50	\$1,326.87		\$144.63			\$31,258.44
01-21-2025	Principal / Interest	\$1,471.50	\$1,286.52		\$184.98			\$29,971.92
02-28-2025	wiley rural fire	\$1,471.50	\$1,284.28		\$187.22			\$28,687.64
03-17-2025	455 - Principal / Interest Karlye Gaede	\$1,471.50		\$1,391.33	\$80.17			

T/B