

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

WESTERN RIO BLANCO EMERGENCY TELEPHONE SERVICE AUTHORITY
209 E MAIN ST
RANGELY, CO 81648

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

CONTACT PERSON
PHONE
EMAIL

KEENAN LeBLEU
970-675-5093
rangelyfire@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

MARLO COATES
CERTIFIED PUBLIC ACCOUNTANT
COLOCPA SERVICES, PC
PO BOX 770, RANGELY, CO 81648
970-675-2222
QUARTERLY COMPILATION, BOOKKEEPING, ANNUAL EXEMPT FROM AUDIT

PREPARER (SIGNATURE REQUIRED)

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



1/28/2025

Has the entity filed for, or has the district filed, 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 (9), 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) | |
|--|---|--|-------|-------|---|--|-------|
| | | GENERAL Fund* | Fund* | Fund* | | Fund* | Fund* |
| Assets | | | | | Assets | | |
| 1-1 | Cash & Cash Equivalents | \$ 78,022 | \$ - | \$ - | Cash & Cash Equivalents | \$ - | \$ - |
| 1-2 | Investments | \$ 38,550 | \$ - | \$ - | 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 | \$ - | \$ - |
| 1-7 | Other (specify...) | \$ - | \$ - | \$ - | Capital & Right to Use Assets, net (from Part 5-4) | \$ - | \$ - |
| 1-8 | | \$ - | \$ - | \$ - | Other Long Term Assets (specify...) | \$ - | \$ - |
| 1-9 | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| 1-10 | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 116,572 | \$ - | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - |
| 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 | \$ 116,572 | \$ - | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - |
| Liabilities | | | | | Liabilities | | |
| 1-16 | Accounts Payable | \$ 2,202 | \$ - | \$ - | 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 | \$ 2,202 | \$ - | \$ - | (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 | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| 1-25 | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| 1-26 | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| 1-27 | (add lines 1-22 through 1-26) TOTAL LIABILITIES | \$ 2,202 | \$ - | \$ - | (add lines 1-22 through 1-26) TOTAL LIABILITIES | \$ - | \$ - |
| 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 | \$ - | \$ - |
| 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: | \$ 114,370 | \$ - | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - |
| 1-37 | Add lines 1-31 through 1-36 This total should be the same as line 1-15 TOTAL FUND BALANCE | \$ 114,370 | \$ - | \$ - | Add lines 1-31 through 1-36 This total should be the same as line 1-15 TOTAL NET POSITION | \$ - | \$ - |
| 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 | \$ 116,572 | \$ - | \$ - | 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 | \$ - | \$ - |

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 | |
|--------------------------------|--|--------------------|-------|-------|--|-----------------------------|--------|
| | | GENERAL 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) | \$ - | \$ - |
| 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 | \$ - | \$ - |
| 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 | \$ - | \$ - |
| 2-15 | Donations | \$ - | \$ - | \$ - | Donations | \$ - | \$ - |
| 2-16 | Charges for Sales and Services | \$ 54,722 | \$ - | \$ - | Charges for Sales and Services | \$ - | \$ - |
| 2-17 | Rental Income | \$ - | \$ - | \$ - | Rental Income | \$ - | \$ - |
| 2-18 | Fines and Forfeits | \$ - | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - |
| 2-19 | Interest/Investment Income | \$ 2,611 | \$ - | \$ - | Interest/Investment Income | \$ - | \$ - |
| 2-20 | Tap Fees | \$ - | \$ - | \$ - | Tap Fees | \$ - | \$ - |
| 2-21 | Proceeds from Sale of Capital Assets | \$ - | \$ - | \$ - | Proceeds from Sale of Capital Assets | \$ - | \$ - |
| 2-22 | All Other (specify...) STATE #11 SURCHARGE | \$ 23,427 | \$ - | \$ - | All Other (specify...) | \$ - | \$ - |
| 2-23 | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| 2-24 | Add lines 2-9 through 2-23 TOTAL REVENUES | \$ 80,760 | \$ - | \$ - | Add lines 2-9 through 2-23 TOTAL REVENUES | \$ - | \$ - |
| 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 | \$ 80,760 | \$ - | \$ - | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - |
| 2-31 | | | | | GRAND TOTALS (ALL FUNDS) | \$ | 80,760 |

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 | |
|---------------------|--|--------------------|-------|-------|---|-----------------------------|-------|
| | | GENERAL Fund* | Fund* | Fund* | | Fund* | Fund* |
| Expenditures | | | | | Expenses | | |
| 3-1 | General Government | \$ 44,651 | \$ - | \$ - | General Operating & Administrative | \$ - | \$ - |
| 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 | \$ - | \$ - |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ - |
| 3-8 | Health | \$ - | \$ - | \$ - | Repair and Maintenance | \$ - | \$ - |
| 3-9 | Culture and Recreation | \$ - | \$ - | \$ - | Supplies | \$ - | \$ - |
| 3-10 | Transfers to other districts | \$ 57,964 | \$ - | \$ - | Utilities | \$ - | \$ - |
| 3-11 | Other [specify...] | \$ - | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - |
| 3-12 | | \$ - | \$ - | \$ - | Other [specify...] | \$ - | \$ - |
| 3-13 | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| 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) | \$ - | \$ - |
| 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 TOTAL EXPENDITURES | \$ 102,615 | \$ - | \$ - | Add lines 3-1 through 3-23 TOTAL EXPENSES | \$ - | \$ - |
| 3-25 | | | | | GRAND TOTAL (ALL FUNDS) | \$ 102,615 | \$ - |
| 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 2-26) | \$ - | \$ - |
| 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 TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | \$ - | (Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 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 | \$ (21,855) | \$ - | \$ - | Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26 | \$ - | \$ - |
| 3-34 | Fund Balance, January 1 from December 31 prior year report | \$ 136,225 | \$ - | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - |
| 3-35 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - |
| 3-36 | Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37. | \$ 114,370 | \$ - | \$ - | Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37. | \$ - | \$ - |

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.

| <p>4-1 Does the entity have outstanding debt? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i></p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain:</p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain:</p> <p>4-4 Please complete the following debt schedule, if applicable: <i>(Please only include principal amounts)</i> <i>(Enter all amounts as positive numbers)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:60%"></th> <th style="width:10%">Outstanding at end of prior year</th> <th style="width:10%">Issued during year</th> <th style="width:10%">Retired during year</th> <th style="width:10%">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> </tr> <tr> <td>Lease & SBITA** Liabilities (GASB 87 & 96)</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> </tr> <tr> <td>Developer Advances</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> </tr> <tr> <td>Other (specify):</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> </tr> <tr> <td>TOTAL</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> <td align="right">\$ -</td> </tr> </tbody> </table> | | 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 | \$ - | \$ - | \$ - | \$ - | <p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/></p> |
|---|----------------------------------|----------------------------------|---------------------|-------------------------|-------------------------|--------------------------|------|------|------|------|---------------|------|------|------|------|-------------|------|------|------|------|--|------|------|------|------|--------------------|------|------|------|------|------------------|------|------|------|------|--------------|------|------|------|------|---|
| | 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 | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Please use this space to provide any explanations or comments

**Subscription-Based Information Technology Arrangements *Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

| | |
|--|---|
| <p>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? <input type="text" value="\$ -"/> Date the debt was authorized: <input type="text"/></p> <p>NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? <input type="text" value="\$ -"/> Date of the most recent Service Plan: <input type="text"/></p> <p>4-7 Does the entity intend to issue debt within the next calendar year? If yes: How much? <input type="text" value="\$ -"/></p> <p>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="text" value="\$ -"/></p> <p>4-9 Does the entity have any lease agreements? If yes: What is being leased? <input type="text"/> What is the original date of the lease? <input type="text"/> Number of years of lease? <input type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? <input type="text" value="\$ -"/></p> | <p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/></p> |
|--|---|

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 | \$ 64,864 | |
| 5-2 Certificates of deposit | \$ 13,158 | |
| TOTAL CASH DEPOSITS | | \$ 78,022 |
| 5-3 <i>(Investments or acquisition to a mutual fund, please list underlying investments)</i> | | |
| COLOTRUST | \$ 38,550 | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| TOTAL INVESTMENTS | | \$ 38,550 |
| TOTAL CASH AND INVESTMENTS | | \$ 116,572 |

Please use this space to provide any explanations or comments

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

| | |
|---|---|
| <p>5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?</p> <p>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:</p> | <p>Yes No N/A</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> |
|---|---|

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? 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

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 | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ - | \$ - | \$ - | \$ - |

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?

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

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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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 FUND | \$ 100,400 |
| | \$ |
| | \$ |
| | \$ |
| | \$ |

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(5)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments

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 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Date of formation: | <input type="text"/> | |
| 10-2 Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-4 Please indicate what services the entity provides: | <input type="text"/> | |
| 10-5 Does the entity have an agreement with another government to provide services? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: List the name of the other governmental entity and the services provided: | <input type="text"/> | |
| 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.] | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Date filed: | <input type="text"/> | |
| 10-7 Does the entity have a certified mill levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments

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

| | |
|-----------------------|----------------------|
| Bond redemption mills | <input type="text"/> |
| General/other mills | <input type="text"/> |
| Total mills | <input type="text"/> |
| | <input type="text"/> |

- | | Yes | No | N/A |
|---|-------------------------------------|--------------------------|--------------------------|
| 10-9 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

OSA USE ONLY

| | | | | | |
|---------------------------------|------------|-------------------------|------------|------------------------------|-------------|
| Entity Wide: | | General Fund | | Governmental Funds | |
| Unrestricted Cash & Investments | \$ 116,572 | Unrestricted Fund Balan | \$ 114,370 | Total Tax Revenue | \$ - |
| Current Liabilities | \$ 2,202 | Total Fund Balance | \$ 114,370 | Revenue Paying Debt Service | \$ - |
| Deferred Inflow | \$ - | PY Fund Balance | \$ 136,225 | Total Revenue | \$ 80,760 |
| | | Total Revenue | \$ 102,615 | Total Debt Service Principal | \$ - |
| | | Total Expenditures | \$ - | Total Debt Service Interest | \$ - |
| | | | | Total Assets | \$ 116,572 |
| | | Interfund In | \$ - | Total Liabilities | \$ 2,202 |
| | | Interfund Out | \$ - | | |
| Governmental | | | | Enterprise Funds | |
| Total Cash & Investments | \$ 116,572 | Proprietary | | - Net Position | \$ - |
| Transfers In | \$ - | - Current Assets | \$ - | - PY Net Position | \$ - |
| Transfers Out | \$ - | - Deferred Outflow | \$ - | - Government-Wide | |
| Property Tax | \$ - | - Current Liabilities | \$ - | - Total Outstanding Debt | \$ - |
| Debt Service Principal | \$ - | - Deferred Inflow | \$ - | - Authorized but Unissued | \$ - |
| Total Expenditures | \$ 102,615 | Cash & Investments | \$ - | - Year Authorized | \$ 1/0/1900 |
| Total Developer Advances | \$ - | - Principal Expense | \$ - | | |
| Total Developer Repayments | \$ - | - Total Expenses | \$ - | | |

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 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 29-1-604, 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. | |
|---|--|
| Board Member 1 | <p>Board Member's Name: KEENAN LeBLEU</p> <p>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.</p> <p>Signature: <u>Keenan Lebleu</u></p> <p>Date: <u>1/28/2025</u></p> <p>My term expires: _____</p> |
| Board Member 2 | <p>Board Member's Name: TIRYNN HAMBLIN</p> <p>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.</p> <p>Signature: <u>Tirynn Hamblin</u></p> <p>Date: <u>1-28-25</u></p> <p>My term expires: _____</p> |
| Board Member 3 | <p>Board Member's Name: JOE MCGUIRE</p> <p>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.</p> <p>Signature: <u>Joe McGuire</u></p> <p>Date: <u>1-28-25</u></p> <p>My term expires: _____</p> |
| Board Member 4 | <p>Board Member's Name: RICHARD BRANNAN</p> <p>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.</p> <p>Signature: <u>Richard Brannan</u></p> <p>Date: <u>1-29-25</u></p> <p>My term expires: _____</p> |
| Board Member 5 | <p>Board Member's Name: JENNIFER O'HEARON</p> <p>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.</p> <p>Signature: <u>Jennifer O'Hearon</u></p> <p>Date: <u>28 Jan 25</u></p> <p>My term expires: _____</p> |
| Board Member 6 | <p>Board Member's Name: TODD THAYN</p> <p>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.</p> <p>Signature: <u>Todd Thayn</u></p> <p>Date: <u>1-29-25</u></p> <p>My term expires: _____</p> |
| Board Member 7 | <p>Board Member's Name: KELLY HAMBLIN</p> <p>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.</p> <p>Signature: <u>Kelly Hamblin</u></p> <p>Date: <u>01/28/25</u></p> <p>My term expires: _____</p> |

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

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- 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 29-1-604, 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.**

| | | |
|----------------|--|---------------------------------------|
| Board Member 1 | Board Member's Name: _____ | RACHEL FILES |
| | 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><i>Rachel Files</i></u> |
| | My term expires: _____ | Date: <u>1-28-2025</u> |
| Board Member 2 | Board Member's Name: _____ | MONTY ENGLISH |
| | 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 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. | Signature: _____ |
| | My term expires: _____ | Date: _____ |
| 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. | Signature: _____ |
| | My term expires: _____ | Date: _____ |
| 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. | Signature: _____ |
| | My term expires: _____ | 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. | Signature: _____ |
| | My term expires: _____ | 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. | Signature: _____ |
| | My term expires: _____ | 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 RIO BLANCO EMERGENCY TELEPHONE SERVICE AUTHORITY, STATE OF COLORADO.

WHEREAS, the Board of Directors of Western Rio Blanco Emergency Telephone Service Authority 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 revenue nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from provision of Section 29-1-603, C.R.S; and

WHEREAS, neither revenues nor expenditures for Western Rio Blanco Emergency Telephone Service Authority exceeded \$750,000 for Year 2024; and

WHEREAS, an application for exemption from audit for Western Rio Blanco Emergency Telephone Service Authority has been prepared by ColoCPA Services, PC, an independent 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/ordained by the Board of Directors of the Western Rio Blanco Emergency Telephone Service Authority that the application for exemption from audit for Western Rio Blanco Emergency Telephone Service Authority for the year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Western Rio Blanco Emergency Telephone Service Authority; that those members of the Board of Directors have signified their approval by signing below; and that this resolution/ordinance shall be attached to, and shall become a part of, the application for exemption from audit of the Western Rio Blanco Emergency Telephone Service Authority for the fiscal year ended December 31, 2024.

ADOPTED THIS 28th day of January, A.D. 2025.



Chairperson

ATTEST:



Secretary

Type or Print Names of
Members of Governing Body

Date
Term
Expires

Signature

Keenan LeBlou

Keenan LeBlou

Richard Brannen

Richard Brannen

JOSEPH MCGUIRE

Joseph McGuire

Kelly Hamblin

Kelly Hamblin

TiRynn Hamblin

TiRynn Hamblin

Todd Thayn

Todd Thayn

Jennifer O'Hearon

Jennifer O'Hearon

Rachael Fikes

Rachael Fikes