

**CENTRAL ORCHARD MESA FIRE PROTECTION DISTRICT**  
**COUNTY OF MESA, COLORADO**  
**2023 ANNUAL REPORT**

Board of County Commissioners  
Mesa, Colorado  
*via Email*

County Clerk and Recorder  
Mesa County, Colorado  
*via Email*

Office of the State Auditor,  
1525 Sherman Street, 7th Floor  
Denver, Colorado 80203  
*via E-Filing Portal*

Division of Local Government,  
1313 Sherman Street, Room 521  
Denver, Colorado 80203  
*via E-Filing Portal*

Pursuant to 32-1-207(3)(c)(I), C.R.S., the Central Orchard Mesa Fire Protection District (the “**District**”) is required to submit an annual report (the “**Report**”) for the preceding calendar year no later than October 1 of each year to the County of Mesa, Colorado (the “**County**”), the Colorado Division of Local Government, the Colorado State Auditor, the County Clerk and Recorder; the Report must also be posted on the District’s website, if applicable.

For the year ending December 31, 2023, the District makes the following report:

1. **Boundary changes made:** There were no boundary changes made or proposed during the fiscal year 2023.
2. **Intergovernmental agreements entered into or terminated:** The District did not enter into any Intergovernmental agreements during fiscal year 2023.
3. **Access information to obtain a copy of the Rules and Regulations:** No rules and regulations have been established as of December 31.2023
4. **A summary of any litigation involving public improvements by the District:** The District is not aware of any litigation involving public improvements
5. **Status of the construction of public improvements by the District:** The District has not constructed any public improvements during fiscal year 2023.
6. **List of facilities or improvements constructed by the District that were conveyed to the County:** There were no facilities or improvements constructed by the District that were conveyed to the County during fiscal year 2023.

**7. Final Assessed Value of Taxable Property within the District's boundaries as of December 31, 2023:**

The 2023 total assessed value of taxable property within the boundaries of the District is \$22,583,450.

**8. Current annual budget of the District:**

Attached as Exhibit A is a copy of the District's Budget for the current fiscal year 2024.

**9. Most recently filed audited financial statements of the District. To the extent audited financial statements are required by state law or most recently filed audit exemption:**

Attached as Exhibit B is a copy of the District's Application for Exemption of Audit for the fiscal year 2023.

**10. Notice of any uncured defaults:** No notices of any uncured default were issued during fiscal year 2023.

**11. The District's inability to pay any financial obligations as they come due under any obligation which continues beyond a ninety-day period:** The District has been able to pay its obligations as they come due during fiscal year 2023.

Respectfully submitted this 30th day of September, 2024.

CENTRAL ORCHARD MESA FIRE  
PROTECTION DISTRICT

By:   
\_\_\_\_\_  
President

**EXHIBIT A**

2024 Budget

CENTRAL ORCHARD MESA FIRE DISTRICT  
 Final Budget 2024  
 January 01, 2024 Through December 31, 2024

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024
BEGINNING FUND BALANCE - JAN 1	\$261,678	\$117,574	\$122,228
<b>REVENUES</b>			
101 BANK INTEREST	\$20	\$18	\$5
103 GENERAL TAXES	\$187,614	\$188,500	\$225,834
103.B PROPERTY TAX INTEREST	\$594	\$298	\$100
103.C SPECIFIC OWNERSHIP	\$25,759	\$26,034	\$19,000
103.D VET/SENIOR HOMSTEAD	\$12,283	\$12,420	\$13,000
103.E ABATEMENT	-\$257	\$0	\$0
103.F PUBLIC SAFETY SALES TAX	\$7,460	\$7,534	\$5,700
103.G PERSONALPROPERTY <50 TAX		\$213	
104 GRANT	\$49,270	\$0	\$478,403
106 OTHER INCOME	\$13,374	\$991	\$0
105 TRANSPORT REVENUE	\$11,628	\$2,900	\$0
<b>TOTAL REVENUE</b>	<b>\$296,656</b>	<b>\$238,909</b>	<b>\$742,042</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$558,334</b>	<b>\$356,483</b>	<b>\$864,270</b>
<b>EXPENDITURES</b>			
<b>200 GENERAL OPERATING AND ADMINISTRATIVE</b>			
201 PROFESSIONAL FEES - LEGAL/ACCOUNTING	\$608	\$1,440	\$4,000
201.A ELECTIONS	\$129	\$149	\$0
202 MESA COUNTY TREASURER	\$4,011	\$3,962	\$5,000
203 FPPA	\$35,478	\$40,162	\$45,166
203A FPPA EXPENSES	\$1,438		
204 FEES - MESA COUNTY TRANSPORTS	\$650	\$0	\$0
205 ASSOCIATION EXPENSE		\$898	\$900
206 ADMINISTRATIVE FEE	\$10,400	\$9,600	\$9,600
207 OFFICE SUPPLIES	\$318	\$246	\$500
208 BANK SERVICE CHARGE			
209 IT TECHNOLOGY		\$0	
210 SITE INSPECTION			
211 CONTRACT SERVICES	\$10,000	\$0	
<b>300 OPERATIONS</b>			
301 BOARD MEMBER INSURANCE	\$1,596	\$1,400	\$1,600
302 INSURANCE - WORKERS COMP			
303 911 DISPATCH FEE	\$48		
304 TRAINING	\$30		
305 CRITICAL ILLNESS			
306 DISPOSABLE MISCELLANEOUS SUPPLIES			
<b>400 EQUIPMENT EXPENSES</b>			
401 VEHICLE MAINTENANCE			
402 FUEL			
403 EQUIPMENT REPAIRS			
404 LICENSE AND OTHER FEES			
<b>500 BUILDING &amp; GROUNDS EXPENSES</b>			
501 MAINTENANCE			
502 UTILITIES	\$373		
503 BUILDING EXPENSE			
<b>600 BENEFIT PROGRAMS</b>			
601 WEBSITE/PUBLIC RELATIONS	\$703	\$339	\$325
602 CHIEF'S PAY			
603 REIMBURSEMENT PAY			
604 PAYROLL PROGRAM EXPENSE			
605 PAYROLL EXPENSE			
<b>700 MEDICAL EXPENSE</b>			
701 MEDICAL SUPPLIES			
702 MEDICAL EQUIPMENT PURCHASE			
703 MEDICAL EQUIPMENT MAINTENANCE			
704 MEDICAL BILLING	\$2,342	\$221	
705 CLIA FEES			
706 TRAINING - MEDICAL			
707 AMBULANCE LICENSE FEE			
708 LONG DISTANCE TRANSPORT COSTS			
<b>800 MISCELLANEOUS EXPENSE</b>			
801 FIRE MATERIALS & SUPPLIES			
802 SCBA			
803 PPE	\$473		
805 DISPOSABLE EQUIPMENT			
806 GRANT EXPENSE			
<b>900 CAPITAL OUTLAYS (&gt;\$5,000)</b>			
901 EQUIPMENT	\$17,703		
902 VEHICLES			\$500,823
903 OTHER CAPITAL OUTLAYS			
<b>OPERATIONS SUB-TOTAL</b>	<b>\$86,299</b>	<b>\$58,417</b>	<b>\$567,914</b>
<b>AUTHORITY</b>			
1000 YEARLY FUND PAYMENT 75% or more	\$175,495	\$163,271	\$171,401
1001 AUTHORITY ADDITIONAL PAYMENT	\$180,000	\$12,568	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$441,254</b>	<b>\$234,255</b>	<b>\$739,315</b>
<b>ENDING FUND BALANCE - CONTINGENCY</b>	<b>\$117,574</b>	<b>\$122,228</b>	<b>\$124,956</b>

Application for Exemption from Audit

**EXHIBIT B**

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

## FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

**READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM**  
ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS  
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.  
FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

<http://www.legisnetx.com/htmltonlines/Colorado/>

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
  - If yes, have you read and understand the new Electronic Signature Policy? See new here

--or--

- Have you included a resolution?
  - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

[Click here to go to the portal](#)

### FILING METHODS

**WEB PORTAL:** Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osa/lg>

For faster processing the web portal is the preferred method for submission

**MAIL:** Office of the State Auditor

Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

**Please Note:** The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.  
Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) or Phone: 303-869-3000

### QUESTIONS?

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 -- A Budget to GAAP reconciliation is provided in Part 3

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.

### IMPORTANT!

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM

For the Year Ended  
12/31/2023  
or fiscal year ended:

NAME OF GOVERNMENT ENTITY  
ADDRESS  
Central Orchard Mesa Fire Protection District  
3253 B 1/2 Road  
Grand Junction, Colorado 81503  
CONTACT PERSON  
PHONE  
EMAIL  
Stacy Cox  
970-201-6499  
stacycox.mcfa@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: Brian Blair  
TITLE: CPA  
FIRM NAME (if applicable): Blair and Associates, P.C.  
ADDRESS: 105 SE Frontier Avenue, Suite A  
PHONE: 970-856-7550  
RELATIONSHIP TO ENTITY: Independent CPA

DATE PREPARED

2/28/2024

PREPARER (SIGNATURE REQUIRED)

*Brian Blair*

YES  NO

If Yes, date filed:

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.]

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund  
NOTE: Attach additional sheets as necessary.

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund#	Fund#	Fund#	Fund#
<b>Assets</b>					
1-1	Cash & Cash Equivalents		122,313		-
1-2	Investments		-		-
1-3	Receivables		-		-
1-4	Due from Other Entities or Funds		-		-
1-5	Property Tax Receivable		228,534		-
<b>All Other Assets [specify...]</b>					
1-6	Lease Receivable (as Lessor)		-		-
1-7			-		-
1-8			-		-
1-9			-		-
1-10			-		-
1-11	<b>TOTAL ASSETS</b>		<b>350,847</b>		<b>350,847</b>
<b>Deferred Outflows of Resources:</b>					
1-12	[specify...]		-		-
1-13	[specify...]		-		-
1-14	<b>TOTAL DEFERRED OUTFLOWS</b>		<b>-</b>		<b>-</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>350,847</b>		<b>350,847</b>
<b>Liabilities</b>					
1-16	Accounts Payable		71		-
1-17	Accrued Payroll and Related Liabilities		-		-
1-18	Unearned Revenue		-		-
1-19	Due to Other Entities or Funds		-		-
1-20	All Other Current Liabilities		-		-
1-21	<b>TOTAL CURRENT LIABILITIES</b>		<b>71</b>		<b>71</b>
1-22	All Other Liabilities [specify...]		-		-
1-23			-		-
1-24			-		-
1-25			-		-
1-26			-		-
1-27	<b>TOTAL LIABILITIES</b>		<b>71</b>		<b>71</b>
<b>Deferred Inflows of Resources:</b>					
1-28	Deferred Property Taxes		228,534		-
1-29	Lease related (as lessor)		-		-
1-30	<b>TOTAL DEFERRED INFLOWS</b>		<b>228,534</b>		<b>228,534</b>
<b>Fund Balance</b>					
1-31	Nonspendable Prepaid		-		-
1-32	Nonspendable Inventory		-		-
1-33	Restricted [specify...] TABOR		22,200		-
1-34	Committed [specify...]		-		-
1-35	Assigned [specify...]		-		-
1-36	Unassigned:		100,042		-
1-37	<b>TOTAL FUND BALANCE</b>		<b>122,242</b>		<b>122,242</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>					
1-38			350,847		350,847



# PART 2 FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Fund*	Fund†	Fund‡	Please use this space to provide explanation for any items on this page.
<b>Governmental Funds</b>					
2-1	Tax Revenue				
2-1	Property (include mills levied in Question 10-6)	\$ 200,921	\$ -	\$ -	
2-2	Specific Ownership	\$ 26,034	\$ -	\$ -	
2-3	Sales and Use Tax	\$ 7,747	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ 298	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 235,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL TAX REVENUE</b>
2-9	Licenses and Permits	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 2,900	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 850	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 18	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	
2-22	All Other (specify...): Miscellaneous	\$ 141	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	
2-24	<b>Add lines 2-1 through 2-23</b>	<b>\$ 238,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL REVENUES</b>
<b>Proprietary/Fiduciary Funds</b>					
2-25	Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	\$ -	
2-29	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL OTHER FINANCING SOURCES</b>
2-30	<b>Add lines 2-24 and 2-29</b>	<b>\$ 238,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>
				<b>\$ 238,909</b>	<b>GRAND TOTALS</b>

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - SIDE. 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.

# PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Please use this space to provide explanation of any items on this page.

Line #	Description	Fund	Fund	Fund	Fund
		Governmental Funds		Proprietary/Fiduciary Funds	
<b>Expenditures</b>					
3-1	General Government	\$	16,295	\$	-
3-2	Judicial	\$	-	\$	-
3-3	Law Enforcement	\$	-	\$	-
3-4	Fire	\$	177,562	\$	-
3-5	Highways & Streets	\$	-	\$	-
3-6	Solid Waste	\$	-	\$	-
3-7	Contributions to Fire & Police Pension Assoc.	\$	40,162	\$	-
3-8	Health	\$	-	\$	-
3-9	Culture and Recreation	\$	221	\$	-
3-10	Transfers to other districts	\$	-	\$	-
3-11	Other [specify...]:	\$	-	\$	-
3-12		\$	-	\$	-
3-13		\$	-	\$	-
3-14	Capital Outlay	\$	-	\$	-
3-15	Debt Service	\$	-	\$	-
3-15	Principal (should match amount in 4-4)	\$	-	\$	-
3-16	Interest	\$	-	\$	-
3-17	Bond Issuance Costs	\$	-	\$	-
3-18	Developer Principal Repayments	\$	-	\$	-
3-19	Developer Interest Repayments	\$	-	\$	-
3-20	All Other [specify...]:	\$	-	\$	-
3-21		\$	-	\$	-
3-22	<b>Add lines 3-1 through 3-21</b>	\$	234,240	\$	-
3-23	<b>TOTAL EXPENDITURES</b>	\$	234,240	\$	-
3-23	Interfund Transfers (In)	\$	-	\$	-
3-24	Interfund Transfers Out	\$	-	\$	-
3-25	Other Expenditures (Revenues):	\$	-	\$	-
3-26		\$	-	\$	-
3-27		\$	-	\$	-
3-28		\$	-	\$	-
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$	-	\$	-
3-30	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$	-	\$	-
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$	-	\$	-
3-31	Line 2-29, less line 3-22, less line 3-29	\$	4,669	\$	-
3-31	Fund Balance, January 1 from December 31 prior year report	\$	-	\$	-
3-32	Prior Period Adjustment (MUST explain)	\$	117,573	\$	-
3-33	Fund Balance, December 31	\$	-	\$	-
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$	122,242	\$	-
3-33	This total should be the same as line 1-37.	\$	-	\$	-
3-33	<b>IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$756,000 - 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.</b>	\$	-	\$	-

**GRAND TOTAL**  
\$ 234,240

### PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES  NO
- 4-2 Was the debt repayment schedule attached? If no, **MUST** explain:
- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain:

4-4 Please complete the following debt schedule, if applicable. (please only include principal amounts)

General obligation bonds	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA ** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL \$</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription Based Information Technology Arrangements

- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES  NO
- If yes: How much? \$ -
- 4-6 Does the debt was authorized: YES  NO
- If yes: Date the debt was authorized: \_\_\_\_\_
- 4-7 Does the entity intend to issue debt within the next calendar year? YES  NO
- If yes: How much? \$ -
- 4-8 Does the entity have debt that has been refinanced that is still responsible for? YES  NO
- If yes: What is the amount outstanding? \$ -
- 4-9 Does the entity have any lease agreements? YES  NO
- If yes: What is being leased? \_\_\_\_\_
- 4-10 What is the original date of the lease? \_\_\_\_\_
- 4-11 Number of years of lease? \_\_\_\_\_
- 4-12 Is the lease subject to annual appropriation? YES  NO
- 4-13 What are the annual lease payments? \$ -

### PART 5 - CASH AND INVESTMENTS

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

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
5-1	\$ 122,313	\$ 122,313
5-2 Certificates of deposit	\$ -	\$ -
<b>TOTAL CASH DEPOSITS</b>	<b>\$ -</b>	<b>\$ 122,313</b>

Investments (if investment is a mutual fund, please list underlying investments):

5-3	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,313</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,313</b>

Please answer the following question by marking in the appropriate box

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

**PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS**

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?  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	\$ -	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 \* Generally capital asset additions should be reported at 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 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.):	\$ 40,162
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 40,162</b>
	<b>\$ 300</b>

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

8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain:  YES  NO  N/A

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

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 731,747
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

**PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)**

Please answer the following question by marking in the appropriate box

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  YES  NO  N/A

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments 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 question by marking in the appropriate box

10-1 Is this application for a newly formed governmental entity?  YES  NO  N/A

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?  YES  NO  N/A

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district?  YES  NO  N/A

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services?  YES  NO  N/A

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

10-6 Does the entity have a certified mill levy?  YES  NO  N/A

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

Bond Redemption mills	0.000
General/Other mills	10.000
<b>Total mills</b>	<b>10.000</b>

**NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.  YES  NO  N/A

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

Entry Wide:	Fund:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$ 41	122,313	100,042	235,000
Current Liabilities	71	228,534	122,242	-
Deferred Inflow			117,573	238,909
			238,909	
			234,240	
			234,240	
<b>Governmental</b>			<b>Governmental Funds</b>	
Total Cash & Investments	\$	\$ 122,313	Total Tax Revenue	\$ 100,042
Transfers In		-	Revenue Paying Debt Service	122,242
Transfers Out		-	Total Revenue	117,573
Property Tax		200,921	Total Debt Service Principal	238,909
Debt Service Principal		-	Total Debt Service Interest	234,240
Total Expenditures	\$	\$ 200,921	Total Assets	\$ 235,000
Total Developer Advances	\$	\$ 234,240	Total Liabilities	\$ 238,909
Total Developer Repayments	\$	\$ -	- Enterprise Funds	\$ -
			- Net Position	\$ -
			- PY Net Position	\$ -
			- Government-Wide	\$ -
			- Total Outstanding Debt	\$ -
			- Authorized but Unissued	\$ -
			- Year Authorized	\$ -
				1/01/1900

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES  NO

**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures 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.

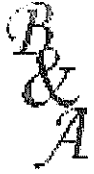
The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 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 revenue and expenditures of \$750,000 or less 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.

**MUST Print the names of ALL members of the governing body below.**

1	Full Name	<p><b>A MAJORITY of the members of the governing body must sign below.</b></p> <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                      Signed _____ Date: _____                      My term Expires: _____</p>
2	Full Name	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                      Signed _____ Date: _____                      My term Expires: _____</p>
3	Full Name	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                      Signed _____ Date: _____                      My term Expires: _____</p>
4	Full Name	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                      Signed _____ Date: _____                      My term Expires: _____</p>
5	Full Name	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                      Signed _____ Date: _____                      My term Expires: _____</p>
6	Full Name	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                      Signed _____ Date: _____                      My term Expires: _____</p>
7	Full Name	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                      Signed _____ Date: _____                      My term Expires: _____</p>



# BLAIR AND ASSOCIATES, P.C.

105 SE Frontier Ave, Suite A  
Cedaredge, CO 81413

Phone: 970-856-7550

Web: [www.bandacpas.com](http://www.bandacpas.com)

Lands End Fire Protection  
District

Invoice: 7480

Date: 02/29/2024

Due Date: 03/14/2024

PO Box 250  
Whitewater, CO 81527

For professional service rendered as follows:

Exemption from Audit

Billed Time & Expenses \$1,200.00

Invoice Total \$1,200.00

Lands End Fire Protection

Past Due Balance \$0.00

Amount Due \$1,200.00

Please return this portion with payment.

ID: LANDEFIRE  
Lands End Fire Protection District

Invoice: 7480

Date: 02/29/2024

Due Date: 03/14/2024

Amount Due: \$1,200.00

Amount Enclosed: \$ \_\_\_\_\_