

# PEYTON FIRE PROTECTION DISTRICT

## Administrative Offices

141 Union Boulevard, Suite 150  
Lakewood, Colorado 80228-1898  
Tel: 303-987-0835 · 800-741-3254  
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<https://peytonfpd.colorado.gov>

## NOTICE OF REGULAR MEETING AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expires:</u>
David Rolenc	President	2027/May 2025
Clayton Miller	Vice President	2027/May 2027
Ryan Orness	Treasurer	2027/May 2025
Amy Turner	Secretary	2025/May 2025
Victoria Markowski	Asst. Secretary	2025/May 2025

DATE: February 13, 2024 (Tuesday)

TIME: 6:30 p.m.

PLACE: **Physical Location**  
Peyton Fire Protection District  
13665 Railroad Street  
Peyton, CO 80831

### **Zoom Meeting**

<https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09>

**Phone Number:** 1-719-359-4580

**Meeting ID:** 546 911 9353

**Passcode:** 912873

## I. ADMINISTRATIVE MATTERS

A. Pledge of Allegiance.

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B. Present Disclosures of Potential Conflicts of Interest.

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C. Approve Agenda, confirm location of the meeting and posting of meeting notices.

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D. Review and approve the Minutes of the January 9, 2024 Regular Meeting (enclosure).

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## II. PUBLIC COMMENT

A. \_\_\_\_\_

III. FINANCIAL MATTERS

- A. Review and ratify approval of the payment of claims as follows (enclosures):

Fund	Period Ending Jan. 31, 2024	Special Payment Expense Reimbursement
General	\$ 8,040.70	\$ 500.00
Debt	\$ -0-	\$ -0-
Capital	\$ -0-	\$ -0-
<b>Total</b>	<b>\$ 8,040.70</b>	<b>\$ 500.00</b>

- B. Review and accept unaudited financial statements for the period ending January 31, 2024 (enclosure).

- C. Discuss Station #2 financing options.

- D. Discuss future funding ideas.

- E. Review and authorize execution of Application for Exemption from Audit for 2023 (enclosure).

IV. OFFICER REPORTS/ANNOUNCEMENTS

- A. Chief (to be distributed).

1. Call Volumes.

2. Personnel Count.

3. Update on District Vehicles.

- B. Assistant Chief.

- C. Captain.

D. President.

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E. Vice President.

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F. Treasurer.

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G. Secretary.

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H. Auxiliary Report.

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1. Discuss the events for the year.

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V. LEGAL MATTERS

A. Discuss the status of the Application for Exemption with El Paso County for Station #2.

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VI. OPERATIONS AND MAINTENANCE

A. Discuss Strategic Plan.

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B. Discuss status of grant funding opportunities.

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1. AFG Grant Update.

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C. Discuss opportunities for targeted community outreach and services for residents.

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VII. OTHER BUSINESS

A. \_\_\_\_\_

VIII. ADJOURNMENT **THE NEXT REGULAR MEETING IS SCHEDULED FOR TUESDAY, MARCH 12, 2024.**

# RECORD OF PROCEEDINGS

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## MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE PEYTON FIRE PROTECTION DISTRICT HELD JANUARY 9, 2024

A Regular Meeting of the Board of Directors of the Peyton Fire Protection District (referred to hereafter as “Board”) was held on Tuesday, the 9<sup>th</sup> day of January, 2024, at 6:30 p.m. at the Peyton Fire Protection District Fire Station, 13665 Railroad Street, Peyton, Colorado 80831 and was also held by conference call. The meeting was open to the public to join by either method.

### ATTENDANCE

#### Directors In Attendance Were:

Dave Rolenc  
Clayton Miller  
Ryan Orness  
Amy Turner  
Victoria Markowski

#### Also In Attendance Were:

David Solin; Special District Management Services, Inc. (“SDMS”)

Jack Reutzel, Esq.; Fairfield & Woods, P.C.

Jeff Turner, Chief

Oakley Revels; Assistant Chief

Lt. Eric Markowski, Lt. Daniel Zoorob and Firefighter Lucas; Peyton Fire Protection District

### PLEDGE OF ALLEGIANCE

Pledge of Allegiance: Director Turner led the Board in reciting the Pledge of Allegiance.

### DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

Disclosure of Potential Conflicts of Interest: The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board of Directors and to the Secretary of State. Attorney Reutzel noted that conflicts were filed for applicable Directors at least 72-hours prior to the meeting. Mr. Solin also noted that a quorum was present and requested members of the Board to disclose any potential conflicts of interest with regard to any matters scheduled for discussion at this meeting. No conflicts were noted.

## RECORD OF PROCEEDINGS

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### ADMINISTRATIVE MATTERS

**Agenda:** Mr. Solin reviewed the proposed Agenda for the District's Regular Meeting.

Following discussion, upon motion duly made by Director Turner, seconded by Director Orness and, upon vote, unanimously carried, the Agenda was approved, as amended.

**Meeting Location/Manner and Posting of Meeting Notice:** The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. The Board meeting was held via teleconference and at the physical location. Mr. Solin reported that notice was duly posted and that no objections to the manner of the meeting or any requests that the manner of the meeting be changed by taxpaying electors within the District boundaries have been received.

**Minutes:** The Board reviewed Minutes from the December 12, 2023 Regular Meeting.

Following discussion, upon motion duly made by Director Rolenc, seconded by Director Markowski, and upon vote, unanimously carried, the Minutes of the December 12, 2023 Regular Meeting were approved, as presented.

### PUBLIC COMMENT

There were no comments from the public.

### FINANCIAL MATTERS

**Claims:** The Board considered ratifying the approval of the payment of claims as follows:

Fund	Period Ending Dec. 31, 2023
General	\$ 42,686.33
Debt	\$ -0-
Capital	\$ -0-
<b>Total</b>	<b>\$ 42,686.33</b>

Following discussion, upon motion duly made by Director Markowski, seconded by Director Turner and, upon vote, unanimously carried, the Board ratified the approval of the payment of claims as presented.

**Financial Statements:** Mr. Solin reviewed with the Board the unaudited financial statements of the District for the period ending December 31, 2023.

Following discussion, upon motion duly made by Director Miller, seconded by Director Orness and, upon vote, unanimously carried, the Board accepted the unaudited financial statements of the District for the period ending December 31, 2023. Mr. Solin also confirmed that First Bank has a \$20,000 daily wire limit for the Board.

## RECORD OF PROCEEDINGS

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**Station #2 Financing Options:** The Board deferred this matter.

**Future Financing Ideas:** The Board deferred this matter.

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### **OFFICER REPORTS/ ANNOUNCEMENTS**

**Fire Chief:**

**Monthly Call Volumes:** Chief Turner reported that a total of 503 calls were received in 2023 and 53 in December 2023.

**Personnel Count:** Chief Turner reported that there are currently fourteen (14) fire fighters including ten (10) full, one (1) on leave of absence, three (3) on probationary status.

**District Vehicles:** Chief Turner reported that vehicles are in service.

**Assistant Chief:** There was no report at this time.

**Captain:** There was no report at this time.

**President:** There was no report at this time.

**Vice President:** There was no report at this time.

**Treasurer:** There was no report at this time.

**Secretary:** There was no report at this time.

**Auxiliary Report:** There was no report at this time.

**Events for the Year:** There was no report at this time.

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### **LEGAL MATTERS**

**Application for Exemption with El Paso County for Station #2:** Attorney Reutzel provided an update to the Board.

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### **OPERATIONS AND MAINTENANCE**

**Ellicott Engine Purchase:** The Board discussed the possible purchase of an engine from Ellicott Fire Protection District.

Following discussion, upon motion duly made by Director Miller, seconded by Director Turner and, upon vote, unanimously carried, the Board approved the possible purchase of the Ellicott engine and authorized a \$35,000 purchase price and the trade of vehicle 3610.

**Strategic Plan:** There was no update at this time.

## RECORD OF PROCEEDINGS

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**Grant Funding Opportunities:** The District is currently looking for grants.

*AFG-Grant Update:* There was no update at this time.

**Opportunities for Targeted Community Outreach and Services for Residents:** There was no update at this time.

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### **OTHER BUSINESS**

There was no other business.

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### **ADJOURNMENT**

There being no further business to come before the Board at this time, upon motion duly made by Director Rolenc, seconded and by Director Miller, upon vote, unanimously carried, the meeting was adjourned at 7:27 pm.

Respectfully submitted,

By /s/ David Solin

Secretary for the Meeting

THESE MINUTES ARE APPROVED AS THE OFFICIAL JANUARY 9, 2024 MEETING MINUTES OF THE PEYTON FIRE PROTECTION DISTRICT BY THE BOARD OF DIRECTORS SIGNING BELOW: PLEASE MAKE SURE THAT THIS DOES NOT SPLIT A NAME AND SIGNATURE LINES.

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David Rolenc

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Clayton Miller

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Amy Turner

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Victoria Markowski

**Peyton Fire Protection District  
January-24**

<b>Vendor</b>	<b>Invoice #</b>	<b>Date</b>	<b>Due Date</b>	<b>Amount</b>	<b>Expense Account</b>	<b>Account Number</b>
Advanced Breathing Air Systems LLC	Inv23-52	12/16/2023	1/15/2024	\$ 2,031.93	Equipment Maintenance	1711
Airgas, Inc	5504960057	12/31/2023	1/30/2024	\$ 33.26	Medical Supplies	1708
Barnhart Pump Co.	22291	12/18/2023	12/18/2023	\$ 470.00	Bldg & Grounds - Maintenance	1722
Century Link	333262263 Dec. 2023	12/10/2023	1/9/2024	\$ 296.63	Utilities	1730
Century Link	668741935	12/16/2023	1/15/2024	\$ 357.95	Utilities	1730
Ed Glaser Propane, Inc	223950 Dec. 2023	12/31/2023	12/31/2023	\$ 665.00	Utilities	1730
John Deere Financial	Nov. 2023 stmt	12/15/2023	12/15/2023	\$ 93.93	Station Supplies	1703
Mug-A-Bug, Inc	503889	12/21/2023	12/31/2023	\$ 94.00	Bldg & Grounds - Maintenance	1722
Special Dist Management Svcs	Dec-23	12/31/2023	12/31/2023	\$ 1,811.60	Management	1680
Special Dist Management Svcs	Dec-23	12/31/2023	12/31/2023	\$ 2,158.60	Accounting	1612
Special Dist Management Svcs	Dec-23	12/31/2023	12/31/2023	\$ 27.80	Miscellaneous	1685
				\$ 8,040.70		



Peyton Fire Protection District

	January-24			Totals
	General	Debt	Capital	
Disbursements	\$ 8,040.70			\$ 8,040.70
Visa Expenses		\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$ 8,040.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,040.70</b>

**Peyton Fire Protection District  
January-24**

<b>Vendor</b>	<b>Invoice #</b>	<b>Date</b>	<b>Due Date</b>	<b>Amount</b>	<b>Expense Account</b>	<b>Account Number</b>
Revels, James	Reimbursement	1/4/2024	1/4/2024	\$ 500.00	Firefighting Equipment	1701
				\$ 500.00		

Peyton Fire Protection District

January-24

	General	Debt	Capital	Totals
Disbursements	\$ 500.00			\$ 500.00
Visa Expenses		\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$ 500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500.00</b>

**PEYTON FIRE PROTECTION DISTRICT**

Schedule of Cash Position

January 31, 2024

	<u>Rate</u>	<u>Operating</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Checking:</b>				
First Bank Checking		\$ 13,876.79	\$ -	\$ 13,876.79
First Bank Payroll		\$ 4,065.82	-	4,065.82
<b>Investments:</b>				
First Bank Savings	1.0000%	\$ 73,031.77	\$ -	\$ 73,031.77
First Bank Savings - Reserve	1.0000%	\$ 13,750.00	\$ -	\$ 13,750.00
First Bank Savings - TABOR	1.0000%	\$ 8,625.00	\$ -	\$ 8,625.00
ColoTrust	5.5560%	\$ 77,828.53	\$ -	\$ 77,828.53
<b>Total Funds</b>		<b>\$ 191,177.91</b>	<b>\$ -</b>	<b>\$ 191,177.91</b>

**2023 Mill Levy Information:**

Certified General Fund Mill Levy

6.154

**Board of Directors:**

- \* David Rolenc
- \* Clayton Miller
- \* Amy Turner
- \* Ryan Orness
- Victoria Markowski

\*Board member is an authorized signer on the checking account

**PEYTON FIRE PROTECTION DISTRICT**  
**Monthly Activity Summary**  
**January 31, 2024**

Account	Total	General Fund	Capital
<b>Sources</b>			
Taxes	\$ -	\$ -	\$ -
Interest, Donations, Other	595.32	595.32	-
<b>Total Sources</b>	<b>\$ 595.32</b>	<b>\$ 595.32</b>	<b>\$ -</b>
<b>Uses</b>			
Administrative	\$ 6,538.77	\$ 6,538.77	\$ -
Operations	338.09	338.09	-
<b>Total Uses</b>	<b>\$ 41,876.86</b>	<b>\$ 41,876.86</b>	<b>\$ -</b>
<b>Net Source/(Use)</b>	<b>\$ (41,281.54)</b>	<b>\$ (41,281.54)</b>	<b>\$ -</b>

**PEYTON FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS**

**January 31, 2024**

PEYTON FIRE PROTECTION DISTRICT  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 January 31, 2024

<u>ASSETS AND OTHER DEBITS</u>	<u>GENERAL</u>	<u>CAPITAL PROJECTS</u>	<u>FIXED ASSETS</u>	<u>TOTAL MEMO ONLY</u>
<b>Assets</b>				
Cash in Bank- First Bank Check	\$ 13,876.79	\$ -	\$ -	\$ 13,876.79
First Bank- Payroll	4,065.82	-	-	4,065.82
First Bank Savings	73,031.77	-	-	73,031.77
First Bank Reserve Fund	13,750.00	-	-	13,750.00
First Bank Tabor Reserve	8,625.00	-	-	8,625.00
ColoTrust	77,828.53	-	-	77,828.53
Cash with County Treasurer	11,620.26	-	-	11,620.26
Property Taxes Receivable	388,658.00	-	-	388,658.00
Accounts Receivable	63.77	-	-	63.77
1997 Pumper	-	25,000.00	-	25,000.00
Prepaid Expenses	17,776.00	-	-	17,776.00
<b>Total Current Assets</b>	<u>609,295.94</u>	<u>25,000.00</u>	<u>-</u>	<u>634,295.94</u>
<b>Capital Assets</b>				
Buildings	-	-	189,127.00	189,127.00
Grounds and Equipment	-	-	636,860.31	636,860.31
Vehicles	-	-	501,532.03	501,532.03
Accumulated Depreciation	-	-	(1,100,715.29)	(1,100,715.29)
<b>Total Capital Assets</b>	<u>-</u>	<u>-</u>	<u>226,804.05</u>	<u>226,804.05</u>
<b>Total Assets</b>	<u>\$ 609,295.94</u>	<u>\$ 25,000.00</u>	<u>\$ 226,804.05</u>	<u>\$ 861,099.99</u>
<b>Liabilities</b>				
Accounts Payable	\$ 52,797.26	\$ -	\$ -	\$ 52,797.26
1997 Pumper Lease	-	12,004.58	-	12,004.58
<b>Total Liabilities</b>	<u>52,797.26</u>	<u>12,004.58</u>	<u>-</u>	<u>64,801.84</u>
<b>Deferred Inflows of Resources</b>				
Deferred Property Taxes	388,658.00	-	-	388,658.00
<b>Total Deferred Inflows of Resources</b>	<u>388,658.00</u>	<u>-</u>	<u>-</u>	<u>388,658.00</u>
<b>Fund Balance</b>				
Investment in Fixed Assets	-	-	226,804.05	226,804.05
Fund Balance	177,691.62	(5,639.71)	-	172,051.91
Restricted for Fireman's Morale and Welfare	480.00	-	-	480.00
Reserve for Contingencies	2,139.62	-	-	2,139.62
Tabor Reserve	7,974.00	-	-	7,974.00
Reserve for Capital	-	18,635.13	-	18,635.13
Current Year Earnings	(20,444.56)	-	-	(20,444.56)
<b>Total Fund Balances</b>	<u>167,840.68</u>	<u>12,995.42</u>	<u>226,804.05</u>	<u>407,640.15</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 609,295.94</u>	<u>\$ 25,000.00</u>	<u>\$ 226,804.05</u>	<u>\$ 861,099.99</u>

**PEYTON FIRE PROTECTION DISTRICT**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the 1 Month Ending,**  
**January 31, 2024**  
**General Fund**

Account Description	Period Actual	YTD Actual	Budget	Under/(Over) Budget	% of Budget
<b>Revenues</b>					
Property Tax Revenue	\$ -	\$ -	\$ 388,658.00	\$ 388,658.00	0.0%
Specific Ownership Taxes	-	-	25,000.00	25,000.00	0.0%
Interest Income	595.32	595.32	5,000.00	4,404.68	11.9%
Grants	-	-	2,000.00	2,000.00	0.0%
Firefighter Donations - Res.	-	-	500.00	500.00	0.0%
Rehabilitation Donations - Res.	-	-	500.00	500.00	0.0%
T-Shirts Donations - Res.	-	-	400.00	400.00	0.0%
Other Income	-	-	1,500.00	1,500.00	0.0%
Auxiliary Donation - Res.	-	-	500.00	500.00	0.0%
Sale of Assets	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>595.32</b>	<b>595.32</b>	<b>424,058.00</b>	<b>423,462.68</b>	<b>0.1%</b>
<b>Expenditures</b>					
<b><u>Administrative Expenses</u></b>					
Accounting	-	-	26,500.00	26,500.00	0.0%
Audit	-	-	-	-	0.0%
Election	-	-	-	-	0.0%
Insurance- SDA Liability, Auto	680.00	680.00	7,050.00	6,370.00	9.6%
Insurance-Auto	587.50	587.50	5,175.00	4,587.50	11.4%
Insurance-Worker's Comp	349.50	349.50	6,000.00	5,650.50	5.8%
Legal	-	-	21,000.00	21,000.00	0.0%
County Treasurer's Fees	-	-	5,830.00	5,830.00	0.0%
Management	-	-	32,000.00	32,000.00	0.0%
Computer Maintenance	-	-	3,000.00	3,000.00	0.0%
Office Expense	-	-	1,250.00	1,250.00	0.0%
Miscellaneous	73.57	73.57	2,250.00	2,176.43	3.3%
Election	-	-	-	-	0.0%
Workshops	-	-	3,000.00	3,000.00	0.0%
Professional Associations	-	-	2,500.00	2,500.00	0.0%
Community Outreach	-	-	2,500.00	2,500.00	0.0%
Salary Expense	4,076.26	4,076.26	52,000.00	47,923.74	7.8%
Payroll Processing Fees	157.40	157.40	1,450.00	1,292.60	10.9%
Payroll Taxes - Employer	60.18	60.18	6,750.00	6,689.82	0.9%
Pension Expense	554.36	554.36	5,300.00	4,745.64	10.5%
<b>Total Administrative Expenditures</b>	<b>6,538.77</b>	<b>6,538.77</b>	<b>183,555.00</b>	<b>177,016.23</b>	<b>3.6%</b>
<b><u>Operating Expenses</u></b>					
PPE-Structural Fire Equipment	-	-	6,500.00	6,500.00	0.0%
PPE-Wildland Equipment	-	-	5,250.00	5,250.00	0.0%
Firefighting Equipment	-	-	10,500.00	10,500.00	0.0%
PPE - Medical	-	-	2,000.00	2,000.00	0.0%
Station Supplies	-	-	4,250.00	4,250.00	0.0%
Fire Prevention	-	-	1,000.00	1,000.00	0.0%
Office Supplies - Operations	-	-	1,000.00	1,000.00	0.0%
EMS Training	-	-	10,000.00	10,000.00	0.0%
Uniforms	-	-	3,250.00	3,250.00	0.0%
Medical Supplies	-	-	8,500.00	8,500.00	0.0%
Structural Fire Training	-	-	3,000.00	3,000.00	0.0%
Firefighter Health and Welfare	-	-	3,750.00	3,750.00	0.0%
Equipment Maintenance	-	-	3,750.00	3,750.00	0.0%
Vehicle Repair and Maintenance	-	-	42,500.00	42,500.00	0.0%
Wildland Fire Training	-	-	2,500.00	2,500.00	0.0%



**PEYTON FIRE PROTECTION DISTRICT**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the 1 Month Ending,**  
**January 31, 2024**  
**General Fund**

Account Description	Period Actual	YTD Actual	Budget	Under/(Over) Budget	% of Budget
Fuel	-	-	15,000.00	15,000.00	0.0%
CO Spgs - Radio Fees	-	-	6,500.00	6,500.00	0.0%
Cell Phones & Tablets	-	-	2,250.00	2,250.00	0.0%
Radio Equipment	-	-	5,000.00	5,000.00	0.0%
ERS Reporting Service	-	-	4,500.00	4,500.00	0.0%
Station Tools	-	-	1,000.00	1,000.00	0.0%
Bldg & Grounds - Maintenance	-	-	6,250.00	6,250.00	0.0%
Bldg & Grounds Equipment	-	-	1,000.00	1,000.00	0.0%
Auxiliary	-	-	1,000.00	1,000.00	0.0%
Rehabilitation	-	-	1,000.00	1,000.00	0.0%
Member Recognition	-	-	2,750.00	2,750.00	0.0%
Utilities	338.09	338.09	30,000.00	29,661.91	1.1%
Ambulance Acquisition	-	-	-	-	0.0%
Contingency	-	-	20,000.00	20,000.00	0.0%
<b>Total Operation Expenditures</b>	<u>338.09</u>	<u>338.09</u>	<u>204,000.00</u>	<u>203,661.91</u>	<u>0.2%</u>
<b>Other Expenses</b>					
Pension Plan Contribution	-	-	4,000.00	4,000.00	0.0%
Transfer to Capital	35,000.00	35,000.00	6,500.00	(28,500.00)	538.5%
<b>Total Other Expenses</b>	<u>35,000.00</u>	<u>35,000.00</u>	<u>123,222.00</u>	<u>88,222.00</u>	<u>28.4%</u>
<b>Total Expenditures</b>	41,876.86	41,876.86	510,777.00	468,900.14	
Excess (Deficiency) of Revenues Over Expenditures	(41,281.54)	(41,281.54)	(86,719.00)	(45,437.46)	
Fund balance adjustments <b>Transfers and Other Sources (Uses)</b>					
Change in Fund Balance	(41,281.54)	(41,281.54)	(86,719.00)	(45,437.46)	
Beginning Fund Balance	209,122.22	209,122.22	-	(209,122.22)	
<b>Ending Fund Balance</b>	<u>\$ 167,840.68</u>	<u>\$ 167,840.68</u>	<u>\$ (86,719.00)</u>	<u>\$ (254,559.68)</u>	

**PEYTON FIRE PROTECTION DISTRICT**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual**  
**For the 1 Month Ending,**  
**January 31, 2024**  
**Capital Projects Fund**

Account Description	Period Actual	YTD Actual	Budget	Under/(Over) Budget	% of Budget
<b>Revenues</b>					
Transfer from General Fund	\$ 35,000.00	\$ 35,000.00	\$ -	\$ (35,000.00)	0.0%
<b>Total Revenues</b>	<u>35,000.00</u>	<u>35,000.00</u>	<u>-</u>	<u>(35,000.00)</u>	<u>0.0%</u>
<b>Expenditures</b>					
Miscellaneous	-	-	500.00	500.00	0.0%
Capital Expense	35,000.00	35,000.00	6,500.00	(28,500.00)	538.5%
Lease Purchase Principal Pmts	-	-	5,668.00	5,668.00	0.0%
<b>Total Expenditures</b>	<u>35,000.00</u>	<u>35,000.00</u>	<u>12,668.00</u>	<u>(22,332.00)</u>	<u>276.3%</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(12,668.00)	(12,668.00)	
<b>Transfers and Other Sources (Uses)</b>					
<b>Total Transfers (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Fund Balance	-	-	(12,668.00)	(12,668.00)	
Beginning Fund Balance	12,995.42	12,995.42	3,412.00	3,412.00	
<b>Ending Fund Balance</b>	<u>\$ 12,995.42</u>	<u>\$ 12,995.42</u>	<u>\$ (9,256.00)</u>	<u>\$ (9,256.00)</u>	

# 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 EACH YEAR 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:

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

<http://www.lexisnexis.com/hottotitles/Colorado/>

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 policy [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?

Checkout our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

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

### FILING METHODS

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

<https://apps.leq.co.gov/osa/lq>

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.*

**QUESTIONS?** Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) or Phone: 303-869-3000

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- 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.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Peyton Fire Protection District
c/o Special District Management Services, Inc.
141 Union Boulevard Suite 150
Lakewood, CO 80228-1898
David Sollen
(303) 987-0835
dsollen@edmsi.com

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

CONTACT PERSON  
PHONE  
EMAIL

## 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: James Steven Beck
TITLE: District Accountant
FIRM NAME (if applicable): Special District Management Services, Inc.
ADDRESS: 141 Union Boulevard Suite 150, Lakewood, CO 80228-1898
PHONE: (303) 987-0835
RELATIONSHIP TO ENTITY: Independent Outside Accountant. Board of Directors make all important decisions.

**PREPARER** (SIGNATURE REQUIRED)

**DATE PREPARED**

	<p style="font-size: 1.2em; margin: 0;">02/05/2024</p>
	<p>5-Feb-24</p>

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	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund	Capital Projects		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 243,689	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 64	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 388,658	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]						
1-6	Lease Receivable (as Lessor)	\$ -	\$ -				
1-7	Cash with County Treasurer	\$ 11,620	\$ -	Total Current Assets	\$ -	\$ -	
1-8	Prepaid Insurance Expense	\$ 19,393	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-9	1997 Pumper	\$ -	\$ 25,000	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 663,424	\$ 25,000	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>			
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	\$ 663,424	\$ 25,000	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ 65,644	\$ -	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	\$ 65,644	\$ -	(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	1997 Pumper Lease	\$ -	\$ 12,005	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 65,644	\$ 12,005	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>			
1-28	Deferred Property Taxes	\$ 388,658	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 388,658	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted [Tabor]	\$ 7,974	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [Reserve]	\$ 2,620	\$ 18,635	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 198,529	\$ (5,640)	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 209,122	\$ 12,995	Add lines 1-31 through 1-36 This total should be the same as line 3-33 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	\$ 663,424	\$ 25,000	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 items on this page

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund	Capital Projects	Description	Fund*	Fund*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				
2-1	Property <small>(Include mills levied in Question 10-6)</small>	\$ 311,542	\$ -	Property <small>(Include mills levied in Question 10-6)</small>	\$ -	\$ -		
2-2	Specific Ownership	\$ 29,619	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue <small>[specify...]</small> :	\$ -	\$ -	Other Tax Revenue <small>[specify...]</small> :	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 341,161	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -		
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	\$ 6,030	\$ -	Donations	\$ -	\$ -		
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	\$ 6,603	\$ -	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ 2,500	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other <small>(Miscellaneous)</small> :	\$ 4,619	\$ -	All Other <small>[specify...]</small> :	\$ -	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 360,913	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -		
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -		
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-28	Other <small>[specify...]</small> :	\$ -	\$ -	Other <small>[specify...]</small> :	\$ -	\$ -		
2-29	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -		<b>GRAND TOTALS</b>
2-30	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 360,913	\$ -	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$	360,913

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) 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.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Capital Projects		Fund*	Fund*	
<b>Expenditures</b>				<b>Expenses</b>			
3-1	General Government	\$ 163,903	\$ -	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.	\$ 3,200	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Fire Fighting Operations	\$ 171,872	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ 5,738	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	<b>Add lines 3-1 through 3-21</b>	\$ 338,975	\$ 5,738	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>	\$ -	\$ -	\$ 344,713
3-23	Interfund Transfers (In)	\$ -	\$ (5,738)	Net Interfund Transfers (In) Out	\$ -	\$ -	3-32 A correction made for a prior year receipt
3-24	Interfund Transfers Out	\$ 5,738	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$ 5,738	\$ (5,738)	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, less line 3-29	\$ 16,200	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 192,922	\$ 12,295	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ 700	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
	This total should be the same as line 1-37.	\$ 209,122	\$ 12,995	This total should be the same as line 1-37.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) 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.

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

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

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

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

	Outstanding at beginning of 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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**\*\*Subscription Based Information Technology Arrangements**

\*Must agree to prior year-end balance

- Please answer the following questions by marking the appropriate boxes.
- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES      NO
- How much?  YES       NO
- If yes: Date the debt was authorized: \$ -
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO
- If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements?  YES       NO
- If yes: What is being leased? 1997 Pumper Truck
- What is the original date of the lease? 1/16/2020
- Number of years of lease? 5
- Is the lease subject to annual appropriation?  YES       NO
- What are the annual lease payments? \$ 5,667

## PART 5 - CASH AND INVESTMENTS

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

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 243,689		
5-2	Certificates of deposit	\$ -		
<b>TOTAL CASH DEPOSITS</b>			<b>\$ 243,689</b>	
Investments (if investment is a mutual fund, please list underlying investments):				
		\$ -		
		\$ -		
		\$ -		
		\$ -		
<b>TOTAL INVESTMENTS</b>			<b>\$ -</b>	
<b>TOTAL CASH AND INVESTMENTS</b>			<b>\$ 243,689</b>	

Please answer the following question 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.?  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:  YES       NO       N/A



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

Please answer the following question 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
- 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	\$ 189,127	\$ -	\$ -	\$ 189,127
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 636,860	\$ -	\$ -	\$ 636,860
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (Vehicles):	\$ 501,532	\$ -	\$ -	\$ 501,532
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,062,639)	\$ (41,537)	\$ -	\$ (1,104,176)
<b>TOTAL</b>	<b>\$ 264,880</b>	<b>\$ (41,537)</b>	<b>\$ -</b>	<b>\$ 223,343</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

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?  YES                       NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 3,200
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 3,200</b>

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, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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	\$ 476,196
Capital Projects	\$ 126,168
	\$ -
	\$ -

**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 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.

**PART 10 - GENERAL INFORMATION**

Please answer the following question 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"/>	Please use this space to provide any explanations or comments:						
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: NEW name	<input type="text"/>								
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 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<table border="1"> <tbody> <tr> <td>Bond Redemption mills</td> <td>0.000</td> </tr> <tr> <td>General/Other mills</td> <td>6.130</td> </tr> <tr> <td><b>Total mills</b></td> <td><b>6.130</b></td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	6.130	<b>Total mills</b>	<b>6.130</b>	
Bond Redemption mills	0.000								
General/Other mills	6.130								
<b>Total mills</b>	<b>6.130</b>								
	YES	NO	N/A						
10-7 <b>NEW 2023!</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<input type="text"/>								

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>			<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$	243,689	Unrestricted Fund Balance	\$	201,148	Total Tax Revenue	\$ 341,161
Current Liabilities	\$	65,644	Total Fund Balance	\$	209,122	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	388,658	PY Fund Balance	\$	192,922	Total Revenue	\$ 360,913
			Total Revenue	\$	360,913	Total Debt Service Principal	\$ -
			Total Expenditures	\$	338,975	Total Debt Service Interest	\$ -
						Total Assets	\$ 688,424
						Total Liabilities	\$ 77,649
<b>Governmental</b>			Interfund In	\$	-		
Total Cash & Investments	\$	243,689	Interfund Out	\$	5,738	<b>Enterprise Funds</b>	
Transfers In	\$	(5,738)	<b>Proprietary</b>			Net Position	\$ -
Transfers Out	\$	5,738	Current Assets	\$		- PY Net Position	\$ -
Property Tax	\$	311,542	Deferred Outflow	\$		<b>Government-Wide</b>	
Debt Service Principal	\$	-	- Current Liabilities	\$		- Total Outstanding Debt	\$ -
Total Expenditures	\$	344,713	Deferred Inflow	\$		- Authorized but Unissued	\$ -
Total Developer Advances	\$	2,500	Cash & Investments	\$		- Year Authorized	\$ 1/0/1900
Total Developer Repayments	\$	-	- Principal Expense	\$			

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES

NO

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



**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.**

**A MAJORITY of the members of the governing body must sign below.**

1	Full Name	Signature
	David Rolenc	I, <u>David Rolenc</u> , 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: <u>May 2027</u>
2	Full Name	Signature
	Clayton Miller	I, <u>Clayton Miller</u> , 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: <u>May 2027</u>
3	Full Name	Signature
	Amy Turner	I, <u>Amy Turner</u> , 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: <u>May 2025</u>
4	Full Name	Signature
	Ryan Orness	I, <u>Ryan Orness</u> , 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: <u>May 2027</u>
5	Full Name	Signature
	Victoria Markowski	I, <u>Victoria Markowski</u> , 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: <u>May 2025</u>
6	Full Name	Signature
		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: _____
7	Full Name	Signature
		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: _____



10-5 – The District entered into an agreement on May 1, 2013, with Elbert Fire Protection District to provide for the automatic and mutual response of equipment and personnel of each party to areas within the jurisdiction of the other party.

The District and the following entities, Black Forest Fire and Rescue District, Broadmoor Fire Protection District, Calhan Fire Protection District, Cascade Fire Protection District, Cimarron Hills Fire Protection District, City of Colorado Springs Fire Department, Cripple Creek Emergency Services Fire Department, City of Fountain Fire Department, City of Manitou Springs Fire Department, Divide Fire Protection Fire Department, Wescott Fire Protection District, Edison Volunteer Fire Department, Ellicott Fire Protection District, El Paso County Sheriff's Office, Falcon Fire Protection District, Green Mountain Falls Fire Protection District, Hanover Fire Protection District, Mountain Communities FPD, Northeast Teller County Fire Protection District, Palmer Lake Fire Protection District, Security Fire Protection District, Southwestern Highway 115 Fire Protection District, Stratmoor Hills Fire Protection District, Tri-Lakes Fire Protection District, Tri-County Fire Protection District, Woodmen Valley Fire Protection District, Woodmoor/Monument Fire Protection District, and Ft Carson Fire Department, entered into an agreement in January of 2000 to provide mutual aid to the agencies party to the agreement during emergencies to benefit the inhabitants within the agencies jurisdictions.