

# APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS	DEER MOUNTAIN FIRE PROTECTION DISTRICT 6181 CR 28 COTOPAXI, CO 81223
CONTACT PERSON	NANCY MICKELSON
PHONE	719-942-9610
EMAIL	INFO.DMFPD@GMAIL.COM

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

## 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:	ANDREW S. WOLF, CPA
TITLE	CPA
FIRM NAME (if applicable)	GARREN, ROSS & DANARDO, INC.
ADDRESS	3673 PARKER BLVD. STE 200
PHONE	719-544-9872
RELATIONSHIP TO ENTITY	INDEPENDENT CPA

PREPARER (SIGNATURE REQUIRED)

*Andrew S. Wolf, CPA*

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

3/27/2025

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9, 3) and 32-1-104 (3), C.R.S.]

YES	NO	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, date filed:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	General Fund*	Fund*	Fund*	Fund*	Fund*
		Governmental Funds (Modified Accrual Basis)			Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
1-1	Assets					
1-1	Cash & Cash Equivalents	\$ 856,222	\$ -	\$ -	\$ -	\$ -
1-2	Investments	\$ -	\$ -	\$ -	\$ -	\$ -
1-3	Receivables	\$ 10,087	\$ -	\$ -	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	\$ -
1-5	Property Tax Receivable	\$ 3,305	\$ -	\$ -	\$ -	\$ -
	All Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ -	\$ -
1-7	Other [Specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	\$ -	\$ -
1-9		\$ -	\$ -	\$ -	\$ -	\$ -
1-10		\$ -	\$ -	\$ -	\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10)</b>	<b>\$ 869,614</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Deferred Outflows of Resources:					
1-12	Property Taxes	\$ 343,127	\$ -	\$ -	\$ -	\$ -
1-13	[Specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-14	<b>(add lines 1-12 through 1-13)</b>	<b>\$ 343,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 1,212,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Liabilities					
1-16	Accounts Payable	\$ 11,859	\$ -	\$ -	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 10,922	\$ -	\$ -	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
1-21	<b>(add lines 1-16 through 1-20)</b>	<b>\$ 22,781</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1-22	All Other Liabilities [Specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-23		\$ -	\$ -	\$ -	\$ -	\$ -
1-24		\$ -	\$ -	\$ -	\$ -	\$ -
1-25		\$ -	\$ -	\$ -	\$ -	\$ -
1-26		\$ -	\$ -	\$ -	\$ -	\$ -
1-27	<b>(add lines 1-22 through 1-26)</b>	<b>\$ 22,781</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	\$ 343,127	\$ -	\$ -	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -	\$ -
1-30	<b>(add lines 1-28 through 1-29)</b>	<b>\$ 343,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1-31	Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	\$ -
1-33	Restricted - TABOR	\$ 17,500	\$ -	\$ -	\$ -	\$ -
1-34	Committed [Specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-35	Assigned [Specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-36	Unassigned:	\$ 829,333	\$ -	\$ -	\$ -	\$ -
1-37	<b>(add lines 1-31 through 1-36)</b>	<b>\$ 846,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1-38	<b>This total should be the same as line 3-36</b>	<b>\$ 846,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Net Position					
	Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Designations/Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
	Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>(add lines 1-31 through 1-36)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>This total should be the same as line 3-36</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>(add lines 1-27, 1-30 and 1-37)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>This total should be the same as line 1-15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	<b>\$ 1,212,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

Line #	Description	Governmental Funds			Proprietary/Fiduciary Funds	
		General Fund*	Fund*	Fund*	Fund*	Fund*
<b>Tax Revenue</b>						
2-1	Property [Include mills levied in question 10-7]	\$ 382,522	-	-	-	-
2-2	Specific Ownership	\$ 41,255	-	-	-	-
2-3	Sales and Use Tax	-	-	-	-	-
2-4	Other Tax Revenue [Specify...]	-	-	-	-	-
2-5		-	-	-	-	-
2-6		-	-	-	-	-
2-7		-	-	-	-	-
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 423,777	-	-	-	-
2-9	Licenses and Permits	-	-	-	-	-
2-10	Highway Users Tax Funds (HURF)	-	-	-	-	-
2-11	Conservation Trust Funds (Lottery)	-	-	-	-	-
2-12	Community Development Block Grant	-	-	-	-	-
2-13	Fire & Police Pension	-	-	-	-	-
2-14	Grants	\$ 61,098	-	-	-	-
2-15	Donations	\$ 500	-	-	-	-
2-16	Charges for Sales and Services	\$ 74,779	-	-	-	-
2-17	Rental Income	-	-	-	-	-
2-18	Fines and Forfeits	-	-	-	-	-
2-19	Interest/Investment Income	-	-	-	-	-
2-20	Tap Fees	-	-	-	-	-
2-21	Proceeds from Sale of Capital Assets	-	-	-	-	-
2-22	All Other - Expense Reimbursements	\$ 4,969	-	-	-	-
2-23		-	-	-	-	-
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 565,123	-	-	-	-
<b>Other Financing Sources</b>						
2-25	Debt Proceeds	-	-	-	-	-
2-26	Lease Proceeds	-	-	-	-	-
2-27	Developer Advances	-	-	-	-	-
2-28	Other [Specify...]	-	-	-	-	-
2-29	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	\$ 565,123	-	-	-	-
2-31	GRAND TOTALS (ALL FUNDS)	\$ 565,123	-	-	-	-

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 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED**

Please use this space to provide any explanations or comments

4-1 Does the entity have outstanding debt?  Yes  No  
*(If 'No' is checked, skip to question 4-5)*  
*(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)*

4-2 Is the debt repayment schedule attached? If no, **MUST** explain: \_\_\_\_\_

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) (enter all amounts as positive numbers)

	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 226,874	\$ -	\$ 43,596	\$ 183,278
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 226,874	\$ -	\$ 43,596	\$ 183,278

\*\*Subscription-Based Information Technology Arrangements

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.]?  Yes  No  
 If yes: How much? \$ -

NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?  Yes  No  
 If yes: How much? \$ -  
 Date of the most recent Service Plan: \_\_\_\_\_

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 it 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? \_\_\_\_\_  
 What is the original date of the lease? \_\_\_\_\_  
 Number of years of lease? \_\_\_\_\_  
 Is the lease subject to annual appropriation?  Yes  No  
 What are the annual lease payments? \$ -

**PART 5 - CASH AND INVESTMENTS**

Please use this space to provide any explanations or comments

5-1 YEAR-END Total of ALL Checking and Savings accounts  Yes  No  
 Please provide the entity's cash deposit and investment balances.

Amount	Total
\$ 856,222	
\$ -	
<b>TOTAL CASH DEPOSITS</b>	<b>856,222</b>
\$ -	
\$ -	
\$ -	
\$ -	
<b>TOTAL INVESTMENTS</b>	<b>-</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>856,222</b>

5-2 Certificates of deposit  Yes  No

5-3 Investments (if investment is a mutual fund, please list underlying investment): \_\_\_\_\_

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

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

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

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

- 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

Please use this space to provide any explanations or comments

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	\$ 22,325	-	-	\$ 22,325
Buildings	\$ 471,828	-	-	\$ 471,828
Machinery and equipment	\$ 1,881,780	\$ 90,967	-	\$ 1,972,747
Furniture and fixtures	\$ 43,230	\$ 5,570	-	\$ 48,800
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)	\$ (1,888,677)	\$ (116,230)	-	\$ (2,004,907)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 530,486	\$ (19,693)	-	\$ 510,793
<b>TOTAL</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>				

\* 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.

- 7-1 Does the entity have an "old line" firefighters' pension plan? Yes  No
- 7-2 Who administers the plan? Yes  No   
 If yes: Yes  No   
 Indicate the contributions from:
- |                                  |             |
|----------------------------------|-------------|
| Tax (property, so, sales, etc.): | \$ -        |
| State contribution amount:       | \$ -        |
| Other (gifts, donations, etc.):  | \$ -        |
| <b>TOTAL</b>                     | <b>\$ -</b> |
- What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

Please use this space to provide any explanations or comments

**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 (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	837,377
	-
	-
	-
	-

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

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments

**PART 10 - GENERAL INFORMATION**

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

- 10-1 Is this application for a newly formed governmental entity?  Yes  No
- If yes: Date of formation: \_\_\_\_\_
- 10-2 Has the entity changed its name in the past or current year?  Yes  No
- If yes: Please list the NEW name: \_\_\_\_\_
- Please list the PRIOR name: \_\_\_\_\_
- 10-3 Is the entity a metropolitan district?  Yes  No
- 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
- If yes: List the name of the other governmental entity and the services provided: \_\_\_\_\_

Please use this space to provide any explanations or comments

- 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.]  Yes  No

- If yes: Date filed: \_\_\_\_\_
- 10-7 Does the entity have a certified mill levy?  Yes  No
- If yes: Please provide the number of mills levied for the year reported (do not report \$ amounts):

Bond redemption mills	General/other mills	Total mills
		7.998
		7.998

- 10-8 If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.  Yes  No  N/A

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	\$	856,222	Unrestricted Fund Balan	\$	829,333	Total Tax Revenue	\$	423,777
Current Liabilities	\$	22,781	Total Fund Balance	\$	846,833	Revenue Paying Debt Service	\$	565,123
Deferred Inflow	\$	343,127	PY Fund Balance	\$	839,145	Total Revenue	\$	565,123
			Total Revenue	\$	555,123	Total Debt Service Principal	\$	43,596
			Total Expenditures	\$	557,435	Total Debt Service Interest	\$	7,486
			Interfund In	\$	-	Total Assets	\$	869,614
			Interfund Out	\$	-	Total Liabilities	\$	22,781
Governmental	\$	856,222	Proprietary	\$	-	Enterprise Funds	\$	-
Total Cash & Investments	\$	-	Current Assets	\$	-	Net Position	\$	-
Transfers In	\$	-	Deferred Outflow	\$	-	PY Net Position	\$	-
Property Tax	\$	382,522	Current Liabilities	\$	-	Government-Office	\$	-
Debt Service Principal	\$	43,986	Deferred Inflow	\$	-	Total Outstanding Debt	\$	183,278
Total Expenditures	\$	557,435	Cash & Investments	\$	-	Authorized but Unissued	\$	-
Total Developer Advances	\$	-	Principal Expense	\$	-	Year Authorized	\$	-
Total Developer Repayments	\$	-	Total Expenses	\$	-			
							1/0/1900	

PART 11 - GOVERNING BODY APPROVAL

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

Yes

No

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

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

**Policy - Requirements**

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either:
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

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's Name

CARLOS S. ALLEN

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: 5/1/2022

Signature CSA  
Date 3/26/2025

Board Member's Name

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: 5/6/2025

Signature Cathy Mask  
Date 3/26/2025

Board Member's Name

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: 5/6/2025

Signature UADA McKay  
Date 6-26-2025

Board Member's Name

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: 5/6/2025

Signature Nancy Mickelson  
Date \_\_\_\_\_

Board Member's Name

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: \_\_\_\_\_

Signature \_\_\_\_\_  
Date \_\_\_\_\_

Board Member's Name

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: \_\_\_\_\_

Signature \_\_\_\_\_  
Date \_\_\_\_\_

Board Member's Name

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: \_\_\_\_\_

Signature \_\_\_\_\_  
Date \_\_\_\_\_

**Deer Mountain Fire Protection District  
Schedule of Long-Term Liabilities  
December 31, 2024**

**Long-Term Liabilities**

The following is a summary of changes in long-term liabilities:

	<u>Balance at</u> <u>1-1-24</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>12-31-24</u>	<u>Due in</u> <u>One Year</u>
Building	\$ 166,921	\$ -	\$ 20,356	\$ 146,565	\$ 21,070
2019 Weis Quick Attack	59,953	-	23,240	36,713	24,222
	<u>\$ 226,874</u>	<u>\$ -</u>	<u>\$ 43,596</u>	<u>\$ 183,278</u>	<u>\$ 45,292</u>

The following is a description of each individual finance lease:

Building Finance Lease Payable

\$300,000 lease purchase of building with Community First National Bank payable over 180 monthly installments of \$2,150 at 3.53% interest ending May 2031. \$ 146,565

2019 Weis Quick Attack Finance Lease Payable

\$150,500 lease purchase of 2019 Weis Quick Attack Truck with Community First National Bank payable over 84 monthly installments of \$2,107 at 4.72% interest ending July 2026. 36,713

Total \$ 183,278

The following schedule reflects the estimated debt service requirements to maturity of the District's governmental activities:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	45,291	6,299	51,590
2026	34,303	4,138	38,441
2027	22,573	3,222	25,795
2028	23,364	2,431	25,795
2029	24,183	1,612	25,795
2030-2031	33,564	827	34,391
	<u>\$ 183,278</u>	<u>\$ 18,529</u>	<u>\$ 201,807</u>

**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 **Deer Mountain Fire Protection District** STATE OF COLORADO.

WHEREAS, the **governing body** of **Deer Mountain Fire Protection District** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for **Deer Mountain Fire Protection District** exceeded \$750,000 for Fiscal Year 2024; and

WHEREAS, an application for exemption from audit for **Deer Mountain Fire Protection District** has been prepared by **Garren, Ross & DeNardo, Inc.**, 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 **governing body** of the **Deer Mountain Fire Protection District** that the application for exemption from audit for **Deer Mountain Fire Protection District** for the fiscal year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the **governing body** of the **Deer Mountain Fire Protection District**; that those members of the **governing body** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **Deer Mountain Fire Protection District** for the fiscal year ended December 31, 2024.

ADOPTED THIS 16<sup>th</sup> day of March, A.D. 2025.

CARLOS J. ALLEN

*U J A*

Chairman of the Board

ATTEST:

*Anita Bugg*

Secretary of the Board

Type or Print Names of  
Members of Governing Body

Date  
Term  
Expires

~~5/6/25~~

Signature

Cathy Mask  
Laura McKay  
Nancy Mickelson

5/6/25  
"  
14

*Cathy Mask*  
*Laura S McKay*  
*Nancy Mickelson*