

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.

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM.

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.

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.legisnet.us.com/historical/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 policy

--0*--

- 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?

FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal: <https://apps.leg.co.gov/osa/ig>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

QUESTIONS? Email: osa.ig@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 MUST BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

For the Year Ended
12/31/2022
or fiscal year ended:

NAME OF GOVERNMENT ADDRESS
 Indian Hills Fire Protection District
 4476 Parmalee Gulch Road
 P.O. Box 750
 Indian Hills, CO 80454
 CONTACT PERSON
 Anita Frilz
 PHONE 303/697-4586
 EMAIL anitamfrilz@yahoo.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: Gregory Viergutz, CPA
 TITLE: Shareholder
 FIRM NAME (if applicable): Marc, James and Associates, PC
 ADDRESS: 1745 Shea Center Drive, Suite 400; Highlands Ranch, CO 80129
 PHONE: 720/344-4938
 DATE PREPARED: 16-Mar-23
 RELATIONSHIP TO ENTITY: Independent Certified Public Accountants

PREPARER (SIGNATURE REQUIRED)

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

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		General	Fund*	Fund*	Fund*
Assets					
1-1	Cash & Cash Equivalents	981,527	-	-	-
1-2	Investments	-	-	-	-
1-3	Receivables	-	-	-	-
1-4	Due from Other Entities or Funds	13,389	-	-	-
1-5	Property Tax Receivable	-	-	-	-
	All Other Assets (specify...)	379,387	-	-	-
1-6	Lease Receivable (as Lessor)	-	-	-	-
1-7		-	-	-	-
1-8		-	-	-	-
1-9		-	-	-	-
1-10		-	-	-	-
1-11	TOTAL ASSETS	1,354,303	-	-	-
Deferred Outflows of Resources:					
1-12	[specify...]	-	-	-	-
1-13	[specify...]	-	-	-	-
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	-	-	-	-
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	1,354,303	-	-	-
Liabilities					
1-16	Accounts Payable	45,176	-	-	-
1-17	Accrued Payroll and Related Liabilities	2,977	-	-	-
1-18	Unearned Property Tax Revenue	-	-	-	-
1-19	Due to Other Entities or Funds	-	-	-	-
1-20	All Other Current Liabilities	6,265	-	-	-
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	54,418	-	-	-
1-22	All Other Liabilities (specify...)	-	-	-	-
1-23		-	-	-	-
1-24		-	-	-	-
1-25		-	-	-	-
1-26		-	-	-	-
1-27	TOTAL LIABILITIES	54,418	-	-	-
Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	379,387	-	-	-
1-29	Lease related (as lessor)	-	-	-	-
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	379,387	-	-	-
Fund Balance					
1-31	Nonspendable Prepaid	-	-	-	-
1-32	Nonspendable Inventory	-	-	-	-
1-33	Restricted (specify...) TABOR	9,500	-	-	-
1-34	Committed (specify...)	-	-	-	-
1-35	Assigned (specify...)	-	-	-	-
1-36	Unassigned:	910,988	-	-	-
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	920,488	-	-	-
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	1,354,303	-	-	-

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Fund*	Fund*
		General	0			
Tax Revenue						
2-1	Property (include mills levied in Question 10-6)	\$ 380,471	\$ -	\$ -	\$ -	\$ -
2-2	Specific Ownership	\$ 26,211	\$ -	\$ -	\$ -	\$ -
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	\$ 406,682	\$ -	\$ -	\$ -	\$ -
	TOTAL TAX REVENUE					
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	\$ 32,949	\$ -	\$ -	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 13,638	\$ -	\$ -	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ 6,950	\$ -	\$ -	\$ -	\$ -
2-22	All Other (specify...): Other	\$ 298	\$ -	\$ -	\$ -	\$ -
2-23	Wildfire deployment	\$ 28,059	\$ -	\$ -	\$ -	\$ -
2-24	Add lines 2-8 through 2-23	\$ 488,572	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES					
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	\$ -
2-28	Other (specify...): Transfer from other Districts	\$ -	\$ -	\$ -	\$ -	\$ -
2-29	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES					
2-30	Add lines 2-24 and 2-29	\$ 488,572	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
GRAND TOTALS						
		\$ 488,572	\$ -	\$ -	\$ -	\$ 488,572

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

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.

No Assurance Provided

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		General	0	Fund*	Fund*
Expenditures					
3-1	General Government	\$ 219,769	-	\$ -	-
3-2	Judicial	\$ -	-	\$ -	-
3-3	Law Enforcement	\$ -	-	\$ -	-
3-4	Fire	\$ 69,979	-	\$ -	-
3-5	Highways & Streets	\$ -	-	\$ -	-
3-6	Solid Waste	\$ -	-	\$ -	-
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	-	\$ -	-
3-8	Health	\$ -	-	\$ -	-
3-9	Culture and Recreation	\$ -	-	\$ -	-
3-10	Transfers to other districts	\$ -	-	\$ -	-
3-11	Other [specify...]:	\$ -	-	\$ -	-
3-12	Volunteer pension plan contribution	\$ 27,000	-	\$ -	-
3-13		\$ -	-	\$ -	-
3-14	Capital Outlay	\$ 48,444	-	\$ -	-
3-15	Debt Service	\$ -	-	\$ -	-
3-16	Principal (should match amount in 4-4)	\$ -	-	\$ -	-
3-17	Interest	\$ -	-	\$ -	-
3-18	Bond Issuance Costs	\$ -	-	\$ -	-
3-19	Developer Principal Repayments	\$ -	-	\$ -	-
3-20	Developer Interest Repayments	\$ -	-	\$ -	-
3-21	All Other [specify...]:	\$ -	-	\$ -	-
3-22	Add lines 3-1 through 3-21	\$ 365,182	\$ -	\$ -	\$ -
3-23	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
3-24	Interfund Transfers (in)	\$ -	-	\$ -	-
3-25	Interfund Transfers out	\$ -	-	\$ -	-
3-26	Other Expenditures (Revenues):	\$ -	-	\$ -	-
3-27		\$ -	-	\$ -	-
3-28		\$ -	-	\$ -	-
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	\$ -	\$ -
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
3-31	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 123,390	\$ -	\$ -	\$ -
3-32	Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, January 1 from December 31 prior year report	\$ 797,108	\$ -	\$ -	\$ -
3-34	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -
3-35	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -
3-36	Sum of Lines 3-30, 3-31, and 3-32	\$ 920,498	\$ -	\$ -	\$ -
3-37	This total should be the same as line 1-37.	\$ -	\$ -	\$ -	\$ -
3-38	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.				

GRAND TOTAL \$ 365,182

EXPENSES

General Operating & Administrative

Salaries

Payroll Taxes

Contract Services

Employee Benefits

Insurance

Accounting and Legal Fees

Repair and Maintenance

Supplies

Utilities

Contributions to Fire & Police Pension Assoc.

Other [specify...]:

Capital Outlay

Debt Service

Principal (should match amount in 4-4)

Interest

Bond Issuance Costs

Developer Principal Repayments

Developer Interest Repayments

All Other [specify...]:

Add lines 3-1 through 3-21

TOTAL EXPENSES

Net Interfund Transfers (in) Out

Other [specify...][enter negative for expenses]

Depreciation/Amortization

Other Financing Sources (Loss) (from line 2-28)

Capital Outlay (from line 3-14)

Debt Principal (from line 3-15, 3-18)

(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS

Net Increase (Decrease) in Net Position

Line 2-29, less line 3-22, plus line 3-28, less line 3-23

Net Position, January 1 from December 31 prior year report

Prior Period Adjustment (MUST explain)

Net Position, December 31

Sum of Lines 3-30, 3-31, and 3-32

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.

- 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 Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- 4-5 Does the entity have any authorized, but unissued, debt [Section 2b-1-605(2) C.R.S.]? YES NO
- If yes:
How much? \$ _____
- 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? _____
What is the original date of the lease? _____
Number of years of lease? _____
Is the lease subject to annual appropriation? _____
What are the annual lease payments? \$ _____

PART 5 - CASH AND INVESTMENTS

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

5-1 YEAR-END Total of ALL Checking and Savings accounts TOTAL

	AMOUNT	TOTAL
5-2 Certificates of deposit	\$ 961,527	\$ 961,527
TOTAL CASH DEPOSITS	\$ -	\$ 961,527

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

\$ -	-	-
\$ -	-	-
\$ -	-	-
\$ -	-	-
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ -	\$ 961,527

- 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: YES NO N/A

Please use this space to provide any explanations or comments:

Please use this space to provide any explanations or comments:

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 ¹	Additions ²	Deletions	Year-End Balance
Land	\$ 40,000	\$ -	\$ -	\$ 40,000
Buildings	\$ 287,294	\$ 5,875	\$ -	\$ 292,969
Machinery and equipment	\$ 1,822,715	\$ 42,769	\$ -	\$ 1,865,484
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,216,719)	\$ (100,117)	\$ -	\$ (1,316,836)
TOTAL	\$ 933,280	\$ (51,873)	\$ -	\$ 881,817

6-4

Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year ¹	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

¹ Must agree to prior year-end balance
² 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:
 Volunteer Firefighter Pension Plan administered by FPPA

- 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.):	\$ 27,000
State contribution amount:	\$ 15,062
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 42,062
	\$ 250

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 446,244
	\$ -
	\$ -
	\$ -

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 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

Date of formation:

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

If Yes: NEW name

PR/DR name

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

- 10-4 Please indicate what services the entity provides: YES NO

- 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:

- 10-6 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 enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	12.119
Total mills	12.119

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

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$ 961,527	\$ 910,998	\$ 406,682
Current Liabilities	\$ 54,418	\$ 920,498	-
Deferred Inflow	\$ 379,387	\$ 797,108	\$ 488,572
	Total Revenue	Total Tax Revenue	
	Total Expenditures	Revenue Paying Debt Service	
	Interfund In	Total Revenue	
	Interfund Out	Total Debt Service Principal	
	- Proprietary	365,182	
	- Current Assets	Total Debt Service Interest	
	- Deferred Outflow	-	
	- Current Liabilities	Enterprise Funds	
	380,471	Net Position	
	- Current Liabilities	- PY Net Position	
	6,950	- Government-Wide	
	Cash & Investments	- Total Outstanding Debt	
	- Principal Expense	- Authorized but Unissued	
		- Year Authorized	
		-	1701900
Governmental			
Total Cash & Investments	\$	\$	\$
Transfers In	\$	\$	\$
Transfers Out	\$	\$	\$
Property Tax	\$	\$	\$
Debt Services Principal	\$	\$	\$
Total Expenditures	\$	\$	\$
Total Developer Advances	\$	\$	\$
Total Developer Repayments	\$	\$	\$

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 28-1-604 (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 28-1-604, 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.

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

A MAJORITY of the members of the governing body must complete and sign in the column below.

	Full Name		
1	Charles Kellar	I, <u>Charles Kellar</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: <u>[Signature]</u> Date: <u>3/29/03</u> My term Expires: <u>5/23</u>	
2	Kelly Lehman	I, <u>Kelly Lehman</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: <u>[Signature]</u> Date: <u>3/29/03</u> My term Expires: <u>5/23</u>	
3	Scott Ryplewski	I, <u>Scott Ryplewski</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: <u>[Signature]</u> Date: <u>3-29-03</u> My term Expires: <u>5/23</u>	
4	Marc Rosenberg	I, <u>Marc Rosenberg</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: <u>[Signature]</u> Date: <u>3/29/03</u> My term Expires: <u>5/23</u>	
5	Christopher Vigil	I, <u>Chris Vigil</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: <u>[Signature]</u> Date: <u>3/29/23</u> My term Expires: <u>5/25</u>	
6		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		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: _____	

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS

Indian Hills Fire Protection District
 4476 Permalie Gulch Road
 P.O. Box 760
 Indian Hills, CO 80464
 Anika Fritz
 303.937.4569
 anikafritz@yahoo.com

CONTACT PERSON
 PHONE
 EMAIL

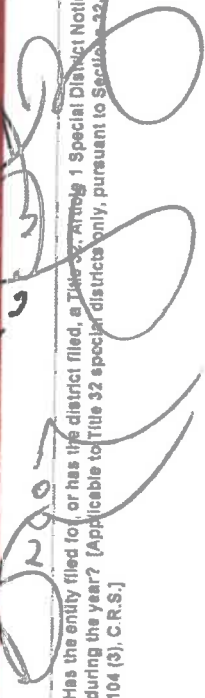
For the Year Ended
 12/31/2022
 or fiscal year ended:

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: Gregory Viergutz, CPA
 TITLE: Shareholder
 FIRM NAME (if applicable): Marc, Johns and Associates, PC
 ADDRESS: 1749 Shea Center Drive, Suite 400, Highlands Ranch, CO 80126
 PHONE: 303.944.4934
 DATE PREPARED: 16-Mar-23
 RELATIONSHIP TO ENTITY: Independent Certified Public Accountants

PREPARER (SIGNATURE REQUIRED)



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: