

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT ADDRESS	Allenspark Fire Protection District PO Box 153 Allenspark, CO 80510
CONTACT PERSON PHONE EMAIL FAX	Rachel Barkworth 303-823-2318 rachel@bluegage.com

For the Year Ended  
12/31/2021  
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:	NICOLE MANDILE
TITLE	CERTIFIED PUBLIC ACCOUNTANT
FIRM NAME (if applicable)	ATLAS CPAS AND ADVISORS
ADDRESS	916 S. MAIN STREET, LONGMONT, CO 80501
PHONE	303-678-5392
DATE PREPARED	5/27/2022
RELATIONSHIP TO ENTITY	CPA

### 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:
<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		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 546,046	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 706,242	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 546,046	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 706,242	\$ -	
<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) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 546,046	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 706,242	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ (11,238)	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax 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) <b>TOTAL CURRENT LIABILITIES</b>	\$ (11,238)	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ (11,238)	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
<b>Deferred Inflows of Resources</b>				<b>Deferred Inflows of Resources</b>			
1-28	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -	
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 706,242	\$ -	
1-36	Unassigned:	\$ 557,284	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 557,284	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 706,242	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 546,046	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 706,242	\$ -	

## 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	Fund*	Fund*	Description	Fund*	Fund*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				
2-1	Property [include mills levied in Question 10-6]	\$ 317,269	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 17,018	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5			\$ -		\$ -	\$ -		
2-6			\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 334,287	\$ -	<b>Add lines 2-1 through 2-7 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	\$ 18,500	\$ -		
2-14	Grants	\$ 12,857	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ 117,918	\$ -	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	\$ 686	\$ -	Interest/Investment Income	\$ 98,577	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other [specify...]:2021 Radio Fund	\$ 126,395	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23	Miscellaneous Income	\$ 34	\$ -		\$ -	\$ -		
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 592,177	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 117,077	\$ -		
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -		
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -		<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 592,177	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 117,077	\$ -	\$ 709,254	

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
		Fund*	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 64,536	\$ -	General Operating & Administrative	\$ 30,459	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 200,143	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 18,500	\$ -	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		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13	In-Kind UTV Donation	\$ 45,613	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 125,802	\$ -	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>	\$ 454,594	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ 30,459	\$ -	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>\$ 485,053</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	3-32 removing capital assets from balance sheet mistakenly added in PY.
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
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>			<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>	\$ -	\$ -	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 137,583	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 86,618	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 932,730	\$ -	Net Position, January 1 from December 31 prior year report	\$ 619,624	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ (513,029)	\$ -	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	\$ 557,284	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ 706,242	\$ -	
	This total should be the same as line 1-37.			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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 400px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 400px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much? Date the debt was authorized:			
	<input style="width: 100px;" type="text"/> <input style="width: 100px;" type="text"/>			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?			
	<input style="width: 100px;" type="text"/>			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?			
	<input style="width: 100px;" type="text"/>			
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is being leased?			
	<input style="width: 350px;" type="text"/>			
	What is the original date of the lease?			
	<input style="width: 350px;" type="text"/>			
	Number of years of lease?			
	<input style="width: 350px;" type="text"/>			
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments?			
	<input style="width: 100px;" type="text"/>			

## PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 546,046	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 546,046
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 Pension Funds with FPPA	\$ 706,242	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 706,242
TOTAL CASH AND INVESTMENTS		\$ 1,252,288

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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input style="width: 400px;" type="text"/>			

## PART 6 - CAPITAL 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 Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ 6,500	\$ -	\$ -	\$ 6,500
Buildings	\$ 695,170	\$ -	\$ -	\$ 695,170
Machinery and equipment	\$ 2,319,150	\$ 171,415	\$ 189,691	\$ 2,300,874
Furniture and fixtures	\$ 39,768	\$ -	\$ 8,893	\$ 30,875
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 115,611	\$ -	\$ 6,280	\$ 109,331
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (2,147,060)	\$ (91,503)	\$ (203,415)	\$ (2,035,148)
<b>TOTAL</b>	<b>\$ 1,029,139</b>	<b>\$ 79,912</b>	<b>\$ 1,449</b>	<b>\$ 1,107,602</b>

6-4 Complete the following Capital 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)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

\* Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  YES  NO
- 7-2 Does the entity have a volunteer firefighters' pension plan?  YES  NO
- If yes: Who administers the plan?  YES  NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 18,500
State contribution amount:	\$ 28,800
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 47,300</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 250

Plan is administered by the FPPA

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes:	Please indicate the amount appropriated for each fund separately for the year reported						
<b>Governmental/Proprietary Fund Name</b>		<b>Total Appropriations By Fund</b>					
General		\$	400,145				
Pension		\$	35,150				
		\$	-				
		\$	-				

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

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
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"/>			
<small>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.</small>						

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes:	Date of formation:	<div style="border: 1px solid black; width: 150px; height: 30px; margin: 0 auto;"></div>				
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	<div style="border: 1px solid black; width: 400px; height: 20px; margin: 0 auto;"></div>				
	PRIOR name	<div style="border: 1px solid black; width: 400px; height: 20px; margin: 0 auto;"></div>				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-4	Please indicate what services the entity provides:	<div style="border: 1px solid black; width: 460px; height: 20px; margin: 0 auto;"></div>				
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes:	List the name of the other governmental entity and the services provided:	<div style="border: 1px solid black; width: 460px; height: 20px; margin: 0 auto;"></div>				
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):					
		Bond Redemption mills	0.000			
		General/Other mills	7.538			
		<b>Total mills</b>	<b>7.538</b>			

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	\$	1,252,288	Unrestricted Fund Balan	\$	557,284	Total Tax Revenue	\$	334,287	
Current Liabilities	\$	(11,238)	Total Fund Balance	\$	557,284	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	-	PY Fund Balance	\$	932,730	Total Revenue	\$	592,177	
			Total Revenue	\$	592,177	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	454,594	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
<b>Governmental</b>			Interfund Out	\$	-	<b>Enterprise Funds</b>			
Total Cash & Investments	\$	546,046				Net Position	\$	706,242	
Transfers In	\$	-	<b>Proprietary</b>			PY Net Position	\$	619,624	
Transfers Out	\$	-	- Current Assets	\$	706,242				
Property Tax	\$	317,269	Deferred Outflow	\$	-	<b>Government-Wide</b>			
Debt Service Principal	\$	-	- Current Liabilities	\$	-	- Total Outstanding Debt	\$	-	
Total Expenditures	\$	454,594	Deferred Inflow	\$	-	- Authorized but Unissued	\$	-	
Total Developer Advances	\$	-	- Cash & Investments	\$	706,242	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.

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		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: _____
2		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: _____
3		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: _____
4		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: _____
5		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: _____
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: _____

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT  
(Pursuant to Section 29-1-604, C.R.S.)**

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2021 FOR ALLENSPARK FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Allenspark 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 Allenspark Fire Protection District exceeded \$750,000 for year ended December 31, 2021, and

WHEREAS, an application for exemption from audit for Allenspark Fire Protection District has been prepared by ATLAS CPAs & Advisors, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of Allenspark Fire Protection District that the application for exemption from audit Allenspark Fire Protection District for the year ended December 31, 2021, has been personally reviewed and is hereby approved by a majority of the Board of Directors of Allenspark Fire Protection District, that those members of the Board of Directors 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 Allenspark Fire Protection District for the year ended December 31, 2021.

ADOPTED THIS 1 day of June, A.D. 2022



\_\_\_\_\_  
President

ATTEST:



\_\_\_\_\_  
Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Jill Allington	May 2023	 _____ 
Rachel Barkworth	May 2023	 _____
Michael Cousineau		 _____
Mike Daley	May 2023	 _____
William L. Ellis	May 2025	 _____
James Hocker	May 2025	 _____
Teresa Hoffman		



**CREATED:** 2022-05-27 21:20:13 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**  
James Hocker  
Phone:  
Email: pophocker@gmail.com

**ADDITIONAL SIGNERS:**  
Mike Daley  
Rachel Barkworth  
Jill Allington  
William L. Ellis  
Teresa Hoffman  
Mike Cousineau  
+ 1 Signers

### AUTHENTICATIONS

#### IP VERIFICATION / GEOLOCATION

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PC / Windows 10 / Chrome 102.0.5005



**LOCATION:** 39.7427°, -105.0726° / Denver, CO, 80214, United States

### DOCUMENTS

Document  
2021\_Application\_for\_Exemption  
\_Allenspark\_Fire\_Protection\_Di

14 Pages

**SIGNATURE**  
James Hocker  
05.27.2022



**BLUEINK ID**



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2022-05-27 | 22:18:33

  
SIGNATURE

Document 1  
Page 14



2022-05-27 | 22:18:53

Document Submitted by  
James Hocker



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**CREATED BY:**  
Michelle Michael

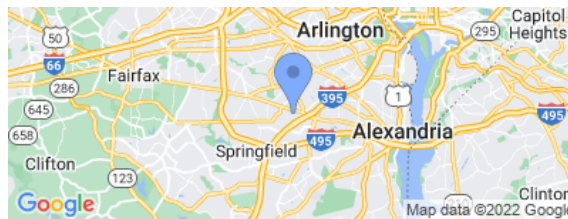
**SIGNER:**  
Jill Allington  
Phone:  
Email: jill@jillallington.com

**ADDITIONAL SIGNERS:**  
Mike Daley  
Rachel Barkworth  
James Hocker  
William L. Ellis  
Teresa Hoffman  
Mike Cousineau  
+ 1 Signers

### AUTHENTICATIONS

#### IP VERIFICATION / GEOLOCATION

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Samsung SM-G965U / Android 10 /  
Chrome Mobile 101.0.4951



**LOCATION:** 38.8177°, -77.1527° / Alexandria, VA, 22312, United States

### DOCUMENTS

Document  
2021\_Application\_for\_Exemption  
\_Allenspark\_Fire\_Protection\_Di

14 Pages

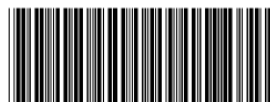
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Jill Allington  
05.27.2022

*Jill Allington*



#### BLUEINK ID



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SIGNATURE

Document 1  
Page 14



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Jill Allington



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**CREATED BY:**  
Michelle Michael

**SIGNER:**  
Mike Cousineau  
Phone:  
Email: mike@allensparkfire.com

**ADDITIONAL SIGNERS:**  
Mike Daley  
Rachel Barkworth  
Jill Allington  
James Hocker  
William L. Ellis  
Teresa Hoffman

### AUTHENTICATIONS

+ 1 Signers

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### DOCUMENTS



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05.27.2022



#### BLUEINK ID



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Page 14



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Mike Cousineau



CREATED: 2022-05-27 21:19:43 UTC

CREATED BY:  
Michelle Michael

SIGNER:  
Mike Daley  
Phone:  
Email: mikedaley34251@gmail.com

ADDITIONAL SIGNERS:  
Rachel Barkworth  
Jill Allington  
James Hocker  
William L. Ellis  
Teresa Hoffman  
Mike Cousineau  
+ 1 Signers

AUTHENTICATIONS

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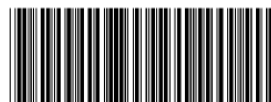
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Mike Daley  
05.27.2022



BLUEINK ID



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Page 14



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Page 14



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Document Submitted by  
Mike Daley



**CREATED:** 2022-05-27 21:19:51 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**  
Rachel Barkworth  
Phone:  
Email: rachel@bluegage.com

**ADDITIONAL SIGNERS:**  
Mike Daley  
Jill Allington  
James Hocker  
William L. Ellis  
Teresa Hoffman  
Mike Cousineau  
+ 1 Signers

### AUTHENTICATIONS

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\_Allenspark\_Fire\_Protection\_Di

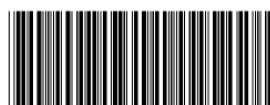
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05.27.2022



#### BLUEINK ID



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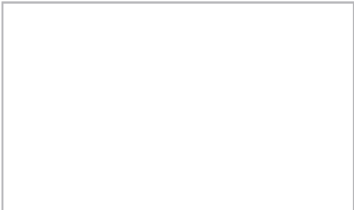
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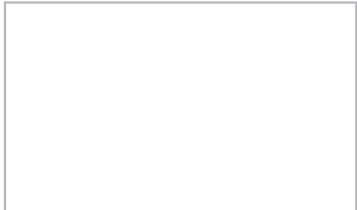
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Page 14



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Rachel Barkworth





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**CREATED BY:**  
Michelle Michael

**SIGNER:**  
Teresa Hoffman  
Phone:  
Email: afpdsecretary@gmail.com

**ADDITIONAL SIGNERS:**  
Mike Daley  
Rachel Barkworth  
Jill Allington  
James Hocker  
William L. Ellis  
Mike Cousineau  
+ 1 Signers

### AUTHENTICATIONS

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\_Allenspark\_Fire\_Protection\_Di

14 Pages

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05.27.2022



#### BLUEINK ID



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Page 14




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SIGNATURE

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Page 14



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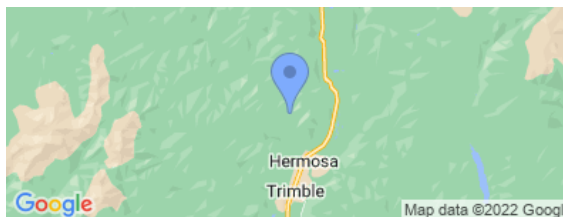
**SIGNER:**  
William L. Ellis  
Phone:  
Email: wlellis@comcast.net

**ADDITIONAL SIGNERS:**  
Mike Daley  
Rachel Barkworth  
Jill Allington  
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Mike Cousineau  
+ 1 Signers

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14 Pages

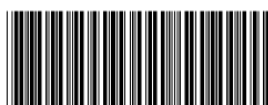
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05.27.2022

*William L. Ellis*



#### BLUEINK ID



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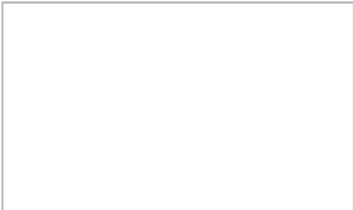
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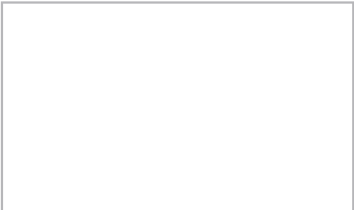
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Page 14

*William L. Ellis*

2022-05-31 | 19:19:33



Document Submitted by  
William L. Ellis





**ATLAS CPAs & Advisors PLLC**

916 S Main St. Ste. 202

Longmont, CO 80501

—  
**It's about time.**

ACCOUNTANT'S COMPILATION REPORT

The Board of Directors  
Allenspark Fire Protection District  
Allenspark, CO

Management is responsible for the accompanying balance sheet of Allenspark Fire Protection District as of December 31, 2021, and the related operating statement – all governmental and expendable trust funds and changes in fund balances and operating statement – priority and similar trust funds and changes in fund balances for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements about whether the financial statements are in accordance with the basis of accounting prescribed by the Colorado Office of the State Auditor, Local Government Audit Division.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, Local Government Audit Division, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of Allenspark Fire Protection District and the Colorado Office of the State Auditor, Local Government Audit Division and is not intended to and should not be used by anyone other than these specified parties.

Sincerely,

*ATLAS CPAs & Advisors PLLC*

Certified Public Accountants  
May 27, 2022

