

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

|                                    |
|------------------------------------|
| Arrowhead Fire Protection District |
| PO Box 233                         |
| Cimarron, CO 81220                 |
|                                    |
|                                    |
|                                    |
|                                    |
|                                    |
|                                    |
|                                    |
|                                    |

For the Year Ended  
12/31/21  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

|                  |
|------------------|
| Al Hale          |
| 970-260-0879     |
| AL.HALE@LIVE.COM |
|                  |
|                  |
|                  |

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

|                              |
|------------------------------|
| Al Hale                      |
| Treasurer                    |
|                              |
| 525 20th St, Delta, CO 81416 |
| 970-260-0879                 |
| 3/10/2022                    |

PREPARER (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

| Line# | Description  | Round to nearest Dollar |
|-------|--|-------------------------|
| 2-1   | Taxes: Property (report mills levied in Question 10-6)   | \$ 47,077               |
| 2-2   | Specific ownership                                       | \$ 3,227                |
| 2-3   | Sales and use  | \$ -                    |
| 2-4   | Other (specify):   | \$ -                    |
| 2-5   | Licenses and permits                                     | \$ -                    |
| 2-6   | Intergovernmental: Grants                                | \$ -                    |
| 2-7   | Conservation Trust Funds (Lottery)                       | \$ -                    |
| 2-8   | Highway Users Tax Funds (HUTF)                           | \$ -                    |
| 2-9   | Other (specify):   | \$ -                    |
| 2-10  | Charges for services                                     | \$ -                    |
| 2-11  | Fines and forfeits                                       | \$ -                    |
| 2-12  | Special assessments                                      | \$ -                    |
| 2-13  | Investment income  | \$ -                    |
| 2-14  | Charges for utility services                             | \$ -                    |
| 2-15  | Debt proceeds (should agree with line 4-4, column 2)     | \$ -                    |
| 2-16  | Lease proceeds   | \$ -                    |
| 2-17  | Developer Advances received (should agree with line 4-4) | \$ -                    |
| 2-18  | Proceeds from sale of capital assets                     | \$ -                    |
| 2-19  | Fire and police pension                                  | \$ -                    |
| 2-20  | Donations  | \$ 11,069               |
| 2-21  | Other (specify): Interest paid from Gunnison County      | \$ 132                  |
| 2-22  | Sold two snowmobiles                                     | \$ 4,500                |
| 2-23  |  | \$ -                    |
| 2-24  | (add lines 2-1 through 2-23) TOTAL REVENUE               | \$ 66,005               |

Please use this space to provide any necessary explanations

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

| Line# | Description   | Round to nearest Dollar |
|-------|---|-------------------------|
| 3-1   | Administrative  | \$ 2,092                |
| 3-2   | Salaries  | \$ -                    |
| 3-3   | Payroll taxes   | \$ -                    |
| 3-4   | Contract services   | \$ -                    |
| 3-5   | Employee benefits   | \$ -                    |
| 3-6   | Insurance   | \$ 6,962                |
| 3-7   | Accounting and legal fees   | \$ 405                  |
| 3-8   | Repair and maintenance  | \$ 3,520                |
| 3-9   | Supplies  | \$ 75                   |
| 3-10  | Utilities and telephone   | \$ 4,264                |
| 3-11  | Fire/Police   | \$ -                    |
| 3-12  | Streets and highways  | \$ -                    |
| 3-13  | Public health   | \$ -                    |
| 3-14  | Capital outlay  | \$ 30,900               |
| 3-15  | Utility operations  | \$ -                    |
| 3-16  | Culture and recreation  | \$ -                    |
| 3-17  | Debt service principal (should agree with Part 4)                       | \$ -                    |
| 3-18  | Debt service interest   | \$ -                    |
| 3-19  | Repayment of Developer Advance Principal (should agree with line 4-4)   | \$ -                    |
| 3-20  | Repayment of Developer Advance Interest                                 | \$ -                    |
| 3-21  | Contribution to pension plan (should agree to line 7-2)                 | \$ -                    |
| 3-22  | Contribution to Fire & Police Pension Assoc. (should agree to line 7-2) | \$ -                    |
| 3-23  | Other (specify): 911 service fee, tools, training, equipment, fuel      | \$ 11,473               |
| 3-24  | Firehouse Lease and storage fees  | \$ 1,480                |
| 3-25  |   | \$ -                    |
| 3-26  | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES                | \$ 61,171               |

Please use this space to provide any necessary explanations

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

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

Please answer the following questions by marking the appropriate boxes.

|     |  | Yes                       | No                                  |             |             |
|-----|--|---------------------------|-------------------------------------|-------------|-------------|
| 4-1 | Does the entity have outstanding debt?<br>If Yes, please attach a copy of the entity's Debt Repayment Schedule.  | <input type="checkbox"/>  | <input checked="" type="checkbox"/> |             |             |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>            | <input type="checkbox"/>  | <input type="checkbox"/>            |             |             |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | <input type="checkbox"/>  | <input type="checkbox"/>            |             |             |
| 4-4 | Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers)                         |                           |                                     |             |             |
|     | <b>Outstanding at end of prior year*</b>   | <b>Issued during year</b> | <b>Retired during year</b>          |             |             |
|     | <b>Outstanding at year-end</b>   |                           |                                     |             |             |
|     | General obligation bonds   | \$ -                      | \$ -                                | \$ -        | \$ -        |
|     | Revenue bonds  | \$ -                      | \$ -                                | \$ -        | \$ -        |
|     | Notes/Loans  | \$ -                      | \$ -                                | \$ -        | \$ -        |
|     | Leases   | \$ -                      | \$ -                                | \$ -        | \$ -        |
|     | Developer Advances   | \$ -                      | \$ -                                | \$ -        | \$ -        |
|     | Other (specify):   | \$ -                      | \$ -                                | \$ -        | \$ -        |
|     | <b>TOTAL</b>   | <b>\$ -</b>               | <b>\$ -</b>                         | <b>\$ -</b> | <b>\$ -</b> |

\*must tie to prior year ending balance

|     |  | Yes                                 | No                                  |
|-----|--|-------------------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt?<br>If yes: How much? \$ -   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|     | Date the debt was authorized: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>               |                                     |                                     |
| 4-6 | Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? \$ -  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? \$ - | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-8 | Does the entity have any lease agreements?<br>If yes: What is being leased? Firehouse rental   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|     | What is the original date of the lease? 1/1/2016   |                                     |                                     |
|     | Number of years of lease? Renewed annually   |                                     |                                     |
|     | Is the lease subject to annual appropriation? <input checked="" type="checkbox"/>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|     | What are the annual lease payments? \$ 1,000.00  |                                     |                                     |

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

|     |  | Amount    | Total      |
|-----|--|-----------|------------|
| 5-1 | <b>YEAR-END Total of ALL Checking and Savings Accounts</b>                               | \$ 99,671 |            |
| 5-2 | <b>Certificates of deposit</b>   | \$ 28,267 |            |
|     | <b>Total Cash Deposits</b>   |           | \$ 127,938 |
|     | Investments (if investment is a mutual fund, please list underlying investments):        |           |            |
|     | <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div> | \$ -      |            |
|     | <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div> | \$ -      |            |
| 5-3 | <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div> | \$ -      |            |
|     | <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div> | \$ -      |            |
|     | <b>Total Investments</b>   |           | \$ -       |
|     | <b>Total Cash and Investments</b>  |           | \$ 127,938 |

Please answer the following questions by marking in the appropriate boxes

|     |   | 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 type="checkbox"/>            | <input type="checkbox"/> | <input checked="" 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.)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

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

Yes                      No

6-1 Does the entity have capital assets?                      

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:                      

6-3 Complete the following capital assets table:

|                                | Balance - beginning of the year* | Additions (Must be included in Part 3) | Deletions        | Year-End Balance |
|--------------------------------|----------------------------------|--|------------------|------------------|
| Land                           | \$ -                             | \$ -                                   | \$ -             | \$ -             |
| Buildings                      | \$ -                             | \$ -                                   | \$ -             | \$ -             |
| Machinery and equipment        | \$ 275,767                       | \$ 30,900                              | \$ 18,013        | \$ 288,654       |
| Furniture and fixtures         | \$ -                             | \$ -                                   | \$ -             | \$ -             |
| Infrastructure                 | \$ -                             | \$ -                                   | \$ -             | \$ -             |
| Construction In Progress (CIP) | \$ -                             | \$ -                                   | \$ -             | \$ -             |
| Other (explain):               | \$ -                             | \$ -                                   | \$ -             | \$ -             |
| Accumulated Depreciation       | \$ (236,140)                     | \$ -                                   | \$ 18,006        | \$ (254,146)     |
| <b>TOTAL</b>                   | <b>\$ 39,627</b>                 | <b>\$ 30,900</b>                       | <b>\$ 36,019</b> | <b>\$ 34,508</b> |

Please use this space to provide any explanations or comments:

Last year's error in this section was due to me pulling numbers from the wrong cells on my depreciation spreadsheet.

## PART 7 - PENSION INFORMATION

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

Yes                      No

7-1 Does the entity have an "old hire" firefighters' pension plan?                      

7-2 Does the entity have a volunteer firefighters' pension plan?                      

If yes: Who administers the plan?

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 questions by marking in the appropriate boxes.

Yes                      No                      N/A

8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?                                            

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

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

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General Fund                       | \$ 83,625                    |
|                                    |                              |
|                                    |                              |
|                                    |                              |

## PART 9 - TAXPAYER'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)]?  
 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.

                    

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

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

Yes                      No

- 10-1** Is this application for a newly formed governmental entity?  
 If yes: Date of formation:
- 10-2** Has the entity changed its name in the past or current year?

                       
  
                     

If yes: Please list the NEW name & PRIOR name:

- 10-3** Is the entity a metropolitan district?  
 Please indicate what services the entity provides:

                    

- 10-4** Does the entity have an agreement with another government to provide services?  
 If yes: List the name of the other governmental entity and the services provided:

                    

- 10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during  
 If yes: Date Filed:

                    

- 10-6** Does the entity have a certified Mill Levy?  
 If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

                    

|                       |       |
|-----------------------|-------|
| Bond Redemption mills | -     |
| General/Other mills   | 4.518 |
| Total mills           | 4.518 |

Please use this space to provide any explanations or comments:

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

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

Board Member 1

Print Board Member's Name

I Darrell Wagner, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  
Signed: Darrell Wagner  
Date: 3/11/2022  
My term Expires: 06-2022

Board Member 2

Print Board Member's Name

I Steve Gaithier, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  
Signed: Steve Gaithier  
Date: 3/11/2022  
My term Expires: 06-2023

Board Member 3

Print Board Member's Name

I Steve Isle, attest 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: 06-2022

Board Member 4

Print Board Member's Name

I Ken Harbert, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  
Signed: Ken Harbert  
Date: 03-11-2022  
My term Expires: 06-2023

Board Member 5

Print Board Member's Name

I Al Hale, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  
Signed: Al Hale  
Date: 3/11/22  
My term Expires: 06-2023

Board Member 6

Print Board Member's Name

I \_\_\_\_\_, attest 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: \_\_\_\_\_

Board Member 7

Print Board Member's Name

I \_\_\_\_\_, attest 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: \_\_\_\_\_