

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

| |
|------------------------------------|
| Four Mile Fire Protection District |
| 8437 Teller County Road 11 |
| Florissant, CO 80816 |
| |
| Steve Witcher, Treasurer |
| 719-510-5380 |
| s.witcher@ccvnet.net |
| |

For the Year Ended
12/31/2021
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

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: | Mitchell K. Downs, CPA |
| TITLE | Partner |
| FIRM NAME (if applicable) | Erickson, Brown & Kloster, LLC |
| ADDRESS | 601 North Nevada Avenue, Colorado Springs, CO 80903 |
| PHONE | 719-636-2321 |
| DATE PREPARED | 3/29/2022 |
| RELATIONSHIP TO ENTITY | Independent Accountant |

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* | |
| Assets | | | | Assets | | | |
| 1-1 | Cash & Cash Equivalents | \$ 84,102 | \$ - | Cash & Cash Equivalents | \$ - | \$ - | |
| 1-2 | Investments | \$ 128,790 | \$ - | Investments | \$ - | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ - | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ - | \$ - | Due from Other Entities or Funds | \$ - | \$ - | |
| 1-5 | Property Tax Receivable | \$ 425,070 | \$ - | Other Current Assets [specify...] | \$ - | \$ - | |
| | All Other Assets [specify...] | | | | \$ - | \$ - | |
| 1-6 | Cash held with County Treasurer | \$ 1,593 | \$ - | | | | |
| 1-7 | Prepaid Expenses | \$ 562 | \$ - | | | | |
| 1-8 | | \$ - | \$ - | Capital Assets, net (from Part 6-4) | \$ - | \$ - | |
| 1-9 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - | |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 640,117 | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - | |
| Deferred Outflows of Resources | | | | Deferred Outflows of Resources | | | |
| 1-12 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-13 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-14 | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 640,117 | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | |
| Liabilities | | | | Liabilities | | | |
| 1-16 | Accounts Payable | \$ 5,782 | \$ - | 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) TOTAL CURRENT LIABILITIES | \$ 5,782 | \$ - | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - | |
| 1-22 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-27 | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ 5,782 | \$ - | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - | |
| Deferred Inflows of Resources | | | | Deferred Inflows of Resources | | | |
| 1-28 | Deferred Property Taxes | \$ 425,070 | \$ - | Pension Related | \$ - | \$ - | |
| 1-29 | Other [specify...] | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 1-30 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ 425,070 | \$ - | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ - | \$ - | |
| Fund Balance | | | | Net Position | | | |
| 1-31 | Nonspendable Prepaid | \$ 562 | \$ - | Net Investment in Capital Assets | \$ - | \$ - | |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | | | | |
| 1-33 | Restricted [specify...] | \$ 11,000 | \$ - | Emergency Reserves | \$ - | \$ - | |
| 1-34 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - | |
| 1-35 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - | |
| 1-36 | Unassigned: | \$ 197,703 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - | |
| 1-37 | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ 209,265 | \$ - | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION | \$ - | \$ - | |
| 1-38 | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 640,117 | \$ - | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| 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* | |
| Tax Revenue | | | | Tax Revenue | | | |
| 2-1 | Property [include mills levied in Question 10-6] | \$ 223,828 | \$ - | Property [include mills levied in Question 10-6] | \$ - | \$ - | |
| 2-2 | Specific Ownership | \$ 24,629 | \$ - | 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 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ 248,457 | \$ - | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ - | |
| 2-9 | Licenses and Permits | \$ - | \$ - | Licenses and Permits | \$ - | \$ - | |
| 2-10 | Highway Users Tax Funds (HUTF) | \$ - | \$ - | Highway Users Tax Funds (HUTF) | \$ - | \$ - | |
| 2-11 | Conservation Trust Funds (Lottery) | \$ - | \$ - | Conservation Trust Funds (Lottery) | \$ - | \$ - | |
| 2-12 | Community Development Block Grant | \$ - | \$ - | Community Development Block Grant | \$ - | \$ - | |
| 2-13 | Fire & Police Pension | \$ - | \$ - | Fire & Police Pension | \$ - | \$ - | |
| 2-14 | Grants | \$ - | \$ - | Grants | \$ - | \$ - | |
| 2-15 | Donations | \$ 95,296 | \$ - | 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 | \$ 509 | \$ - | Interest/Investment Income | \$ - | \$ - | |
| 2-20 | Tap Fees | \$ - | \$ - | Tap Fees | \$ - | \$ - | |
| 2-21 | Proceeds from Sale of Capital Assets | \$ 10,500 | \$ - | Proceeds from Sale of Capital Assets | \$ - | \$ - | |
| 2-22 | All Other [specify...]: Miscellaneous | \$ 79,920 | \$ - | All Other [specify...]: | \$ - | \$ - | |
| 2-23 | | \$ - | \$ - | | \$ - | \$ - | |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ 434,682 | \$ - | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | |
| Other Financing Sources | | | | Other Financing Sources | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | Debt Proceeds | \$ - | \$ - | |
| 2-26 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | |
| 2-27 | Other [specify...]: | \$ - | \$ - | Other [specify...]: | \$ - | \$ - | |
| 2-28 | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | |
| 2-29 | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 434,682 | \$ - | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | GRAND TOTALS |
| | | | | | | | \$ 434,682 |

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* | |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ - | \$ - | General Operating & Administrative | \$ - | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ - | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ 295,137 | \$ - | Contract Services | \$ - | \$ - | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | 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 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-14 | Capital Outlay | \$ 61,132 | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal (should match amount in 4-4) | \$ 7,915 | \$ - | Principal (should match amount in 4-4) | \$ - | \$ - | |
| 3-16 | Interest | \$ 719 | \$ - | 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 | Add lines 3-1 through 3-21 | \$ 364,903 | \$ - | Add lines 3-1 through 3-21 | \$ - | \$ - | |
| | TOTAL EXPENDITURES | | | TOTAL EXPENSES | | | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | \$ 364,903 |
| 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 | (Add lines 3-23 through 3-28) | | | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | | | |
| | TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29 | \$ 69,779 | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | \$ - | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ 139,486 | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37. | \$ 209,265 | \$ - | 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.

- | | | | | |
|-----|--|-------------------------------------|--------------------------|--|
| | | YES | NO | |
| 4-1 | Does the entity have outstanding debt? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

Please use this space to provide any explanations or comments:

| 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 | \$ 16,172 | \$ - | \$ 7,915 | \$ 8,257 |
| Developer Advances | \$ - | \$ - | \$ - | \$ - |
| Other (specify): | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 16,172 | \$ - | \$ 7,915 | \$ 8,257 |

*must agree to prior year ending balance

- | | | | | |
|---------|--|-------------------------------------|-------------------------------------|--|
| | | YES | NO | |
| 4-5 | Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? How much? <div style="border: 1px solid black; width: 100px; text-align: center; margin-top: 5px;">\$ -</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | Date the debt was authorized: <div style="border: 1px solid black; width: 100px; height: 15px; margin-top: 5px;"></div> | | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? How much? <div style="border: 1px solid black; width: 100px; text-align: center; margin-top: 5px;">\$ -</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | What is the amount outstanding? <div style="border: 1px solid black; width: 100px; text-align: center; margin-top: 5px;">\$ -</div> | | | |
| 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? <div style="border: 1px solid black; width: 100px; text-align: center; margin-top: 5px;">\$ -</div> | | | |
| 4-8 | Does the entity have any lease agreements? What is being leased? <div style="border: 1px solid black; width: 100%; margin-top: 5px;">Bunker gear</div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| If yes: | What is the original date of the lease? <div style="border: 1px solid black; width: 100%; margin-top: 5px;">9/20/2017</div> | | | |
| | Number of years of lease? <div style="border: 1px solid black; width: 100%; margin-top: 5px;">5</div> | | | |
| | Is the lease subject to annual appropriation? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | What are the annual lease payments? <div style="border: 1px solid black; width: 100px; text-align: center; margin-top: 5px;">\$ 8,615</div> | | | |

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 | \$ 84,102 | | |
| 5-2 Certificates of deposit | \$ - | | |
| TOTAL CASH DEPOSITS | | \$ 84,102 | |
| Investments (if investment is a mutual fund, please list underlying investments): | | | |
| 5-3 COLOTrust | \$ 128,790 | | |
| | \$ - | | |
| | \$ - | | |
| | \$ - | | |
| TOTAL INVESTMENTS | | \$ 128,790 | |
| TOTAL CASH AND INVESTMENTS | | \$ 212,892 | |

Please use this space to provide any explanations or comments:

- | | | | | | |
|-----|--|-------------------------------------|--------------------------|--------------------------|--|
| | | 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: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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, YES NO
MUST explain:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

| | Balance - beginning of the year ¹ | Additions ² | Deletions | Year-End Balance |
|---|--|------------------------|------------------|-------------------|
| Land | \$ 17,416 | \$ - | \$ - | \$ 17,416 |
| Buildings | \$ 205,042 | \$ - | \$ - | \$ 205,042 |
| Machinery and equipment | \$ 778,636 | \$ 61,132 | \$ 33,665 | \$ 806,103 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): Land Improvement | \$ 1,516 | \$ - | \$ - | \$ 1,516 |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (582,675) | \$ (56,670) | \$ (10,635) | \$ (628,710) |
| TOTAL | \$ 419,935 | \$ 4,462 | \$ 23,030 | \$ 401,367 |

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) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

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

PART 7 - PENSION INFORMATION

YES NO

Please use this space to provide any explanations or comments:

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

Indicate the contributions from:

| | | | |
|----------------------------------|--|-----------|----------|
| Tax (property, SO, sales, etc.): | | \$ | - |
| State contribution amount: | | \$ | - |
| Other (gifts, donations, etc.): | | \$ | - |
| TOTAL | | \$ | - |

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

- | | YES | NO | N/A |
|--|-------------------------------------|--------------------------|--------------------------|
| 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, 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"/> |

Please use this space to provide any explanations or comments:

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

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General Fund | \$ 474,294 |
| | \$ - |
| | \$ - |
| | \$ - |

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

Please answer the following question by marking in the appropriate box

- | | YES | NO |
|--|-------------------------------------|--------------------------|
| 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

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

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- | | YES | NO |
|--|--------------------------|-------------------------------------|
| 10-1 Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments:

If yes: Date of formation:

- | | | |
|---|--------------------------|-------------------------------------|
| 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
 PRIOR name

- | | | |
|---|--------------------------|-------------------------------------|
| 10-3 Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---|--------------------------|-------------------------------------|

10-4 Please indicate what services the entity provides:

- | | | |
|---|-------------------------------------|--------------------------|
| 10-5 Does the entity have an agreement with another government to provide services? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|---|-------------------------------------|--------------------------|

If yes: List the name of the other governmental entity and the services provided:
 See attachment

- | | | |
|--|-------------------------------------|--------------------------|
| 10-6 Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|

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 | 5.953 |
| Total mills | 5.953 |

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 | \$ 212,892 | Unrestricted Fund Balan | \$ 197,703 | Total Tax Revenue | \$ 248,457 | |
| Current Liabilities | \$ 5,782 | Total Fund Balance | \$ 209,265 | Revenue Paying Debt Service | \$ 434,682 | |
| Deferred Inflow | \$ 425,070 | PY Fund Balance | \$ 139,486 | Total Revenue | \$ 434,682 | |
| | | Total Revenue | \$ 434,682 | Total Debt Service Principal | \$ 7,915 | |
| | | Total Expenditures | \$ 364,903 | Total Debt Service Interest | \$ 719 | |
| | | Interfund In | \$ - | | | |
| Governmental | | Interfund Out | \$ - | Enterprise Funds | | |
| Total Cash & Investments | \$ 212,892 | Proprietary | | Net Position | \$ - | |
| Transfers In | \$ - | - Current Assets | \$ - | - PY Net Position | \$ - | |
| Transfers Out | \$ - | Deferred Outflow | \$ 223,828 | Government-Wide | | |
| Property Tax | \$ - | Current Liabilities | \$ 7,915 | - Total Outstanding Debt | \$ 8,257 | |
| Debt Service Principal | \$ - | Deferred Inflow | \$ - | - Authorized but Unissued | \$ - | |
| Total Expenditures | \$ 364,903 | Cash & Investments | \$ 10,500 | - Year Authorized | \$ 1/0/1900 | |
| Total Developer Advances | \$ - | Principal Expense | \$ - | | | |
| 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 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 | A MAJORITY of the members of the governing body must complete and sign in the column below. |
|---|-----------|---|
| 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: _____ |

FOUR MILE FIRE PROTECTION DISTRICT RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 FOR THE FOUR MILE FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS The Board of Directors of the Four Mile 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 and 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 the Four Mile Fire Protection District exceeded \$750,000 for Year 2021; and

WHEREAS an application for exemption from audit for the Four Mile Fire Protection District has been prepared by Erickson, Brown & Kloster, LLC, 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.

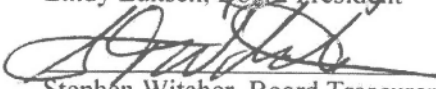
NOW THEREFORE, be it resolved by the Board of Directors of the Four Mile Fire Protection District that the application for exemption from audit for the Four Mile Fire Protection District for the fiscal year ended December 31, 2021, has been reviewed and is hereby approved by a majority of the Board of Directors of the Four Mile 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 part of the application for exemption from audit of the Four Mile Fire Protection District for the fiscal year ended December 31, 2021.

ADOPTED, this 29th day of March, A.D. 2022

MEMBERS OF GOVERNING BODY


Lindy Luksch, Board President

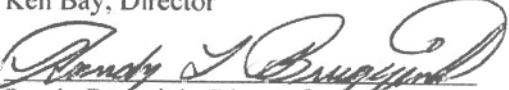
Term Expires: 2023


Stephen Witcher, Board Treasurer

Term Expires: 2022

Ken Bay, Director

Term Expires: 2023


Randy Braggink, Director

Term Expires: 2022


Jeff Carnahan, Director

Term Expires: 2022



Board of Directors
Four Mile Fire Protection District
Florissant, Colorado

Management is responsible for the accompanying financial statements of Four Mile Fire Protection District (a special district), which comprise the balance sheet – governmental fund as of December 31, 2021, and the related statements of revenues, expenditures and changes in fund balance 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. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Colorado, 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 Four Mile Fire Protection District and the State of Colorado, and is not intended to be and should not be used by anyone other than these specified parties.

Erickson, Brown & Kloster LLC

Colorado Springs, Colorado
March 29, 2022

4565 Hilton Parkway, Suite 101 | Colorado Springs, CO 80907 | P: 719-531-0445 | F: 719-531-0448
601 N. Nevada Avenue | Colorado Springs, CO 80903 | P: 719-636-2321 | F: 719-636-2517
www.ebkcpa.com | email: info@ebkcpa.com



Board of Directors
Four Mile Fire Protection District
Florissant, Colorado

Management is responsible for the accompanying financial statements of the governmental activities of Four Mile Fire Protection District (District), as of and for the year ended December 31, 2021, which collectively comprise the District's basic financial statements as listed in the table of contents, 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 nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 7 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has not presented the management's discussion and analysis that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, the basic financial statements.

Erickson, Brown & Kloster LLC

Colorado Springs, Colorado
March 29, 2022

4565 Hilton Parkway, Suite 101 | Colorado Springs, CO 80907 | P: 719-531-0445 | F: 719-531-0448
601 N. Nevada Avenue | Colorado Springs, CO 80903 | P: 719-636-2321 | F: 719-636-2517
www.ebkcpa.com | email: info@ebkcpa.com

**FOUR MILE FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2021**

| | Governmental Activities |
|--------------------------------------|------------------------------------|
| Assets | |
| Cash and Cash Equivalents | \$ 84,102 |
| Cash Held by County Treasurer | 1,593 |
| Investments | 128,790 |
| Prepaid Expenses | 562 |
| Property Tax Receivable | 425,070 |
| Land | 17,416 |
| Land Improvement | 1,516 |
| Capital Assets, Net of Depreciation | 382,435 |
| Total Assets | \$ 1,041,484 |
| Liabilities | |
| Accounts Payable | 5,782 |
| Lease Payable - Due Within One Year | 8,258 |
| Total Liabilities | \$ 14,040 |
| Deferred Inflows of Resources | |
| Unearned Tax Revenue | \$ 425,070 |
| Net Position | |
| Net Investment in Capital Assets | \$ 393,109 |
| Restricted | 11,000 |
| Unrestricted | 198,265 |
| Total Net Position | \$ 602,374 |

See Notes to Financial Statements

**FOUR MILE FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2021**

| Functions/Programs | Program Revenues | | | | Net Program Expense |
|--------------------------------------|-------------------|----------------------------|--|--|------------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| Governmental Activities | | | | | |
| Elections | \$ 5,178 | \$ - | \$ - | \$ - | \$ (5,178) |
| Fees | 6,509 | - | - | - | (6,509) |
| Training | 6,724 | - | - | - | (6,724) |
| Maintenance and Repairs | 30,603 | - | - | - | (30,603) |
| Insurance | 24,277 | - | - | - | (24,277) |
| Firefighting Expendables | 12,480 | - | - | - | (12,480) |
| Office Management | 25,846 | - | - | - | (25,846) |
| Professional Fees | 26,543 | - | - | - | (26,543) |
| Telephone | 2,637 | - | - | - | (2,637) |
| Fire Stations | 11,765 | - | - | - | (11,765) |
| EMS | 7,576 | - | 4,566 | - | (3,010) |
| Payroll | 134,999 | - | - | - | (134,999) |
| Interest | 719 | - | - | - | (719) |
| Miscellaneous | - | - | 90,730 | - | 90,730 |
| Depreciation | 56,670 | - | - | - | (56,670) |
| Total Governmental Activities | \$ 352,526 | \$ - | \$ 95,296 | \$ - | (257,230) |
| General Revenues | | | | | |
| General Property Tax | | | | | 223,828 |
| Specific Ownership Tax | | | | | 24,629 |
| Interest | | | | | 509 |
| Miscellaneous | | | | | 79,920 |
| Loss on Disposal of Capital Assets | | | | | (12,530) |
| Total General Revenues | | | | | 316,356 |
| Change in Net Position | | | | | 59,126 |
| Net Position - Beginning | | | | | 543,248 |
| Net Position - Ending | | | | | \$ 602,374 |

See Notes to Financial Statements

**FOUR MILE FIRE PROTECTION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND - GENERAL FUND
DECEMBER 31, 2021**

ASSETS

Assets

| | | |
|-------------------------------|-----------|----------------|
| Cash and Cash Equivalents | \$ | 84,102 |
| Cash Held by County Treasurer | | 1,593 |
| Investments | | 128,790 |
| Prepaid Expenses | | 562 |
| Property Tax Receivable | | 425,070 |
| Total Assets | \$ | 640,117 |

LIABILITIES AND FUND BALANCE

Liabilities

| | | |
|--------------------------|----|--------------|
| Accounts Payable | \$ | 5,782 |
| Total Liabilities | | <u>5,782</u> |

Deferred Inflow of Resources

| | | |
|---|--|----------------|
| Unearned Tax Revenue | | 425,070 |
| Total Deferred Inflow of Resources | | <u>425,070</u> |

Fund Balance

| | | |
|---------------------------|--|----------------|
| Nonspendable | | 562 |
| Restricted | | 11,000 |
| Unassigned | | 197,703 |
| Total Fund Balance | | <u>209,265</u> |

| | | |
|--|-----------|----------------|
| Total Liabilities, Deferred Inflow of Resources, and Fund Balance | \$ | 640,117 |
|--|-----------|----------------|

**FOUR MILE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

| | | |
|---|----|---------|
| Total Fund Balance - Governmental Fund | \$ | 209,265 |
|---|----|---------|

Capital assets used in governmental activities are not financial resources, and therefore are not reported as assets in governmental funds.

| | | |
|--------------------------|--|-----------|
| Land | | 18,932 |
| Capital Assets | | 1,011,144 |
| Accumulated Depreciation | | (628,709) |

Long-term liabilities, including capital leases, are not due and payable in the current period, and therefore are not reported as liabilities in the funds.

| | | |
|-------------------------------------|--|---------|
| Lease Payable - Due Within One Year | | (8,258) |
|-------------------------------------|--|---------|

| | | |
|---|----|----------------|
| Total Net Position - Governmental Activities | \$ | 602,374 |
|---|----|----------------|

**FOUR MILE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2021**

Revenues

| | | |
|------------------------------|----|---------|
| General Property Tax | \$ | 223,828 |
| Specific Ownership Tax | | 24,629 |
| Grants, Donations, and Other | | 95,296 |
| Miscellaneous | | 79,920 |
| Investment Earnings | | 509 |
| Total Revenues | | 424,182 |

Expenditures

| | | |
|---------------------------|--|---------|
| Current | | |
| Elections | | 5,178 |
| Fees | | 6,509 |
| Training | | 6,724 |
| Maintenance and Repairs | | 30,603 |
| Insurance | | 24,277 |
| Firefighting Expendables | | 12,480 |
| Office Management | | 25,846 |
| Professional Fees | | 26,543 |
| Telephone | | 2,637 |
| Fire Stations | | 11,765 |
| EMS | | 7,576 |
| Payroll | | 134,999 |
| Debt Service | | |
| Interest | | 719 |
| Principal | | 7,915 |
| Capital Outlay | | 61,132 |
| Total Expenditures | | 364,903 |

Other Financing Sources

| | | |
|--------------------------------------|--|--------|
| Proceeds from Disposal of Assets | | 10,500 |
| Total Other Financing Sources | | 10,500 |

Net Change in Fund Balance 69,779

Fund Balance - Beginning 139,486

Fund Balance - Ending \$ 209,265

See Notes to Financial Statements

**FOUR MILE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2021**

Total Net Change in Fund Balance - Governmental Funds \$ 69,779

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The detail of depreciation and capital outlays follows:

| | |
|------------------------------------|----------|
| Capital outlay | 61,132 |
| Depreciation expense | (56,670) |
| Loss on disposal of capital assets | (12,530) |

The issuance of long-term debt, including capital leases, provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. The detail of capital lease activity follows:

| | |
|--------------------|-------|
| Principal payments | 7,915 |
|--------------------|-------|

The proceeds received on the disposal of assets provides current financial resources to governmental funds, while the purchase of assets consumes the current financial resources of the governmental funds. Neither transaction has any effect on net position. The detail of disposal of assets follows:

| | |
|--------------------------------|----------|
| Proceeds on disposal of assets | (10,500) |
|--------------------------------|----------|

| | |
|---|------------------|
| Change in Net Position - Governmental Activities | \$ 59,126 |
|---|------------------|

**FOUR MILE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE,
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED DECEMBER 31, 2021**

| | <u>Budgeted Amounts</u> | | <u>Actual Budgetary Basis</u> | <u>Variance with Final Budget Favorable (Unfavorable)</u> |
|--|-------------------------|---------------------|---------------------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenue | | | | |
| Tax Revenue | \$ 246,167 | \$ 246,167 | \$ 248,457 | \$ 2,290 |
| Grants, Donation, and Other | 22,200 | 22,200 | 95,296 | 73,096 |
| Miscellaneous | 8,000 | - | 79,920 | 79,920 |
| Investment Earnings | 1,600 | 1,600 | 509 | (1,091) |
| Total Revenues | <u>277,967</u> | <u>269,967</u> | <u>424,182</u> | <u>154,215</u> |
| Expenditures | | | | |
| Elections | - | - | 5,178 | (5,178) |
| Fees | 7,000 | 7,000 | 6,509 | 491 |
| Training | 5,000 | 5,000 | 6,724 | (1,724) |
| Public Fire Education | 1,000 | 1,000 | - | 1,000 |
| Maintenance and Repairs | 16,500 | 16,500 | 30,603 | (14,103) |
| Insurance | 21,200 | 21,200 | 24,277 | (3,077) |
| Firefighting Expenditures | 5,500 | 5,500 | 12,480 | (6,980) |
| Office Management | 7,100 | 7,100 | 25,846 | (18,746) |
| Professional Fees | 17,000 | 17,000 | 26,543 | (9,543) |
| Telephone | 3,000 | 3,000 | 2,637 | 363 |
| Fire Stations | 18,925 | 18,925 | 11,765 | 7,160 |
| EMS | 7,500 | 7,500 | 7,576 | (76) |
| Payroll | 139,569 | 139,569 | 134,999 | 4,570 |
| Debt Service | - | - | 7,915 | (7,915) |
| Capital Outlay | 83,000 | 83,000 | 61,132 | 21,868 |
| Contingency | 140,000 | 140,000 | - | 140,000 |
| Interest | 2,000 | 2,000 | 719 | 1,281 |
| Total Expenditures | <u>474,294</u> | <u>474,294</u> | <u>364,903</u> | <u>109,391</u> |
| Other Financing Sources | | | | |
| Proceeds from Sale of Capital Assets | 4,000 | 4,000 | 10,500 | 6,500 |
| Total Other Financing Sources | <u>4,000</u> | <u>4,000</u> | <u>10,500</u> | <u>6,500</u> |
| Net Change in Fund Balance | (192,327) | (200,327) | 69,779 | 270,106 |
| Beginning Fund Balance, January 1 | <u>(240,414)</u> | <u>(240,414)</u> | <u>139,486</u> | <u>379,900</u> |
| Ending Fund Balance, December 31 | <u>\$ (432,741)</u> | <u>\$ (440,741)</u> | <u>\$ 209,265</u> | <u>\$ 650,006</u> |

FOUR MILE FIRE PROTECTION DISTRICT



8437 TELLER COUNTY ROAD 11
FLORISSANT, CO 80816
719-689-3417

March 7, 2022

Four Mile Fire Protection District as a member of the Teller County Fire Task Force will respond as a mutual aid partner for the following entities:

Cripple Creek Fire Department

Divide Fire Protection District

Florissant Fire Protection District

Green Mountain Falls Fire Protection District

Lake George Fire Protection District

Mountain Communities Fire Protection District

North East Teller County Fire Protection District

Southern Park County Fire Protection District

Tallahassee Fire Protection District

Victor Fire Department

A handwritten signature in black ink, appearing to read 'Jay Teague', with a long horizontal flourish extending to the right.

Jay Teague

Fire Chief

EXHIBIT A EQUIPMENT DESCRIPTION

RE: Equipment Lease Purchase Agreement dated as of 9/20/2017 between Community First National Bank as Lessor and Four Mile Fire Protection District as Lessee.

Below is a detailed description of all Equipment including quantity, model number, serial number, and VIN number where applicable.

Equipment Description: Eleven (11) Sets of TecGen 71 Turnout Gear and related equipment

Attachment 1.1 - Serial Numbers

Physical location where equipment will be stored after delivery:

Firehouse
8437 Teller Rd 11
Florissant, CO 80816-8609

EXHIBIT B PAYMENT SCHEDULE

Amount Financed: \$38,001.25

AMORTIZATION SCHEDULE - Normal Amortization, 360 Day Year

| Payment Number | Payment Date | Payment Amount | Interest Portion | Principal Portion | Purchase Option Price |
|---------------------|--------------|--------------------|-------------------|--------------------|-----------------------|
| 1 | 9/20/2018 | \$8,615.40 | \$1,845.45 | \$6,969.95 | Not Available |
| 2 | 9/20/2019 | \$8,615.40 | \$1,343.65 | \$7,271.75 | \$24,393.07 |
| 3 | 9/20/2020 | \$8,615.40 | \$1,028.79 | \$7,586.61 | \$16,497.27 |
| 4 | 9/20/2021 | \$8,615.40 | \$700.29 | \$7,915.11 | \$8,368.54 |
| 5 | 9/20/2022 | \$8,615.40 | \$357.57 | \$8,257.83 | \$0.00 |
| Grand Totals | | \$43,077.00 | \$5,075.75 | \$38,001.25 | |

LESSEE:

Four Mile Fire Protection District


 Randy Bruggink, Board President