

Allenspark Fire Protection District

Financial Statements
and
Accountant's Compilation Report

December 31, 2022



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, 2022, 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
April 6, 2023



APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [policy](#)
- Have you included a resolution?
- Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new [web portal](#). Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSALG Web Portal](#)

FILING METHODS

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

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

QUESTIONS? Email: osa.lg@coleg.gov or Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis – A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

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

NAME OF GOVERNMENT ADDRESS	Allenspark Fire Protection District PO Box 153 Allenspark, CO 80510
CONTACT PERSON	Rachel Barkworth
PHONE	303.823.2318
EMAIL	rachel@bluegagge.com

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Nicole Mandile
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	ATLAS CPAs & Advisors
ADDRESS	916 S. Main Street, Longmont, CO 80501
PHONE	303.678.5392
DATE PREPARED	4/6/2023
RELATIONSHIP TO ENTITY	CPA

PREPARER (SIGNATURE REQUIRED)

Nicole Mandile

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	
Assets				
1-1	Cash & Cash Equivalents	\$ 506,448	\$ -	
1-2	Investments	\$ -	\$ 630,901	
1-3	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	
1-7		\$ -	\$ -	
1-8		\$ -	\$ -	
1-9		\$ -	\$ -	
1-10		\$ -	\$ -	
1-11		\$ 506,448	\$ 630,901	
		TOTAL ASSETS	TOTAL ASSETS	
Deferred Outflows of Resources:				
1-12	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	
1-14		\$ -	\$ -	
1-15		\$ 506,448	\$ 630,901	
		TOTAL DEFERRED OUTFLOWS	TOTAL DEFERRED OUTFLOWS	
		TOTAL ASSETS AND DEFERRED OUTFLOWS	TOTAL ASSETS AND DEFERRED OUTFLOWS	
Liabilities				
1-16	Accounts Payable	\$ 6,310	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	
1-21		\$ 6,310	\$ -	
1-22		\$ -	\$ -	
1-23		\$ -	\$ -	
1-24		\$ -	\$ -	
1-25		\$ -	\$ -	
1-26		\$ -	\$ -	
1-27		\$ 6,310	\$ -	
		TOTAL LIABILITIES	TOTAL LIABILITIES	
Deferred Inflows of Resources:				
1-28	Deferred Property Taxes	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	
1-30		\$ -	\$ -	
		TOTAL DEFERRED INFLOWS	TOTAL DEFERRED INFLOWS	
Fund Balance				
1-31	Nonspendable Prepaid	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ 630,901	
1-36	Unassigned:	\$ 500,138	\$ -	
1-37		\$ -	\$ -	
		TOTAL FUND BALANCE	TOTAL FUND BALANCE	
		TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Tax Revenue						
2-1	Property (include mills levied in Question 10-6)	\$	368,594	\$	-	\$
2-2	Specific Ownership	\$	17,905	\$	-	\$
2-3	Sales and Use Tax	\$	-	\$	-	\$
2-4	Other Tax Revenue (specify...):	\$	-	\$	-	\$
2-5		\$	-	\$	-	\$
2-6		\$	-	\$	-	\$
2-7		\$	-	\$	-	\$
2-8	Add lines 2-1 through 2-7	\$	386,499	\$	-	\$
	TOTAL TAX REVENUE					
2-9	Licenses and Permits	\$	-	\$	-	\$
2-10	Highway Users Tax Funds (HUTF)	\$	-	\$	-	\$
2-11	Conservation Trust Funds (Lottery)	\$	-	\$	-	\$
2-12	Community Development Block Grant	\$	-	\$	-	\$
2-13	Fire & Police Pension	\$	-	\$	-	\$
2-14	Grants	\$	-	\$	18,500	\$
2-15	Donations	\$	30,361	\$	-	\$
2-16	Charges for Sales and Services	\$	13,066	\$	-	\$
2-17	Rental Income	\$	1,200	\$	-	\$
2-18	Fines and Forfeits	\$	-	\$	-	\$
2-19	Interest/Investment Income	\$	1,863	\$	(52,019)	\$
2-20	Tap Fees	\$	-	\$	-	\$
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	\$
2-22	All Other (specify...):	\$	-	\$	-	\$
2-23	Miscellaneous Income	\$	2,902	\$	-	\$
2-24	Add lines 2-8 through 2-23	\$	435,692	\$	(33,519)	\$
	TOTAL REVENUES					
Other Financing Sources						
2-25	Debt Proceeds	\$	-	\$	-	\$
2-26	Lease Proceeds	\$	-	\$	-	\$
2-27	Developer Advances	\$	-	\$	-	\$
2-28	Other (specify...):	\$	-	\$	-	\$
2-29	Add lines 2-25 through 2-28	\$	-	\$	-	\$
	TOTAL OTHER FINANCING SOURCES					
2-30	Add lines 2-24 and 2-29	\$	435,692	\$	(33,519)	\$
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
GRAND TOTALS						
		\$	402,373	\$	-	\$

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

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

4

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Expenditures						
3-1	General Government	\$ 67,956	\$ -	General Operating & Administrative	\$ 41,822	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	202,553	\$ -	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		\$ -	\$ -	Capital Outlay	\$ -	\$ -
3-14	Capital Outlay	204,029	\$ -	Debt Service	\$ -	\$ -
3-15	Debt Service	\$ -	\$ -	Principal	\$ -	\$ -
3-16	Principal	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	Developer Interest Repayments	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -
3-21	All Other [specify...]:	\$ -	\$ -		\$ -	\$ -
3-22		\$ 493,038	\$ -	Add lines 3-1 through 3-21	\$ 41,822	\$ -
				TOTAL EXPENDITURES		534,860
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses)	\$ -	\$ -
3-27		\$ -	\$ -	Capital Outlay	\$ -	\$ -
3-28		\$ -	\$ -	Debt Principal	\$ -	\$ -
3-29		\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -
		\$ (57,146)	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (75,341)	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 557,284	\$ -	Net Position, January 1 from December 31 prior year report	\$ 706,242	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	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	\$ 500,138	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ 630,901	\$ -
	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.

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

- 4-5 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.]?
- If yes: How much? \$ -
- 4-6 Date the debt was authorized: \$ -
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that is still responsible for? YES NO
- If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
- If yes: What is being leased? _____
- What is the original date of the lease? _____
- Number of years of lease? _____
- Is the lease subject to annual appropriation? YES NO
- What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 506,448	\$ 506,448
5-2 Certificates of deposit	\$ -	\$ -
TOTAL CASH DEPOSITS	\$ -	\$ 506,448

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

Pension Funds with FPPA	\$ 630,901	\$ 630,901
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
TOTAL INVESTMENTS	\$ -	\$ 630,901
TOTAL CASH AND INVESTMENTS	\$ -	\$ 1,137,349

Please answer the following question by marking in the appropriate box

- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: YES NO

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
Land	\$ 6,500	\$ -	\$ -	\$ 6,500
Buildings	\$ 695,170	\$ -	\$ -	\$ 695,170
Machinery and equipment	\$ 2,300,874	\$ 204,029	\$ -	\$ 2,504,903
Furniture and fixtures	\$ 30,875	\$ -	\$ -	\$ 30,875
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ 109,331	\$ -	\$ -	\$ 109,331
Other: Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ (2,035,148)	\$ (107,959)	\$ -	\$ (2,143,147)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 1,107,602	\$ 96,030	\$ -	\$ 1,203,632
TOTAL	\$ 1,107,602	\$ 96,030	\$ -	\$ 1,203,632
Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* 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 use this space to provide any explanations or comments:
 Plan is administered by the FPPA

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

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 18,500
State contribution amount:	\$ 16,650
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 35,150

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? YES NO

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 416,067
Pension	\$ 38,316
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO

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

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity? YES NO

If yes: Date of formation:

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

If Yes: NEW name

PRIOR name

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

- 10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services? YES NO

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

- 10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	7.533
Total mills	7.533

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	\$	1,137,349	Unrestricted Fund Balan	\$	500,138	Total Tax Revenue	\$	386,499
Current Liabilities	\$	6,310	Total Fund Balance	\$	500,138	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	557,284	Total Revenue	\$	435,892
			Total Revenue	\$	435,892	Total Debt Service Principal	\$	-
			Total Expenditures	\$	493,038	Total Debt Service Interest	\$	-
			Interfund In	\$	-			
			Interfund Out	\$	-	Enterprise Funds		
Governmental			- Proprietary	\$	630,901	Net Position	\$	630,901
Total Cash & Investments	\$	506,448	- Current Assets	\$	-	PY Net Position	\$	706,242
Transfers In	\$	-	Deferred Outflow	\$	-	Government-Wide		
Transfers Out	\$	368,594	- Current Liabilities	\$	-	Total Outstanding Debt	\$	-
Property Tax	\$	493,038	Deferred Inflow	\$	-	Authorized but Unissued	\$	-
Debt Service Principal	\$	-	Cash & Investments	\$	630,901	Year Authorized	\$	110/1900
Total Expenditures	\$	-	- Principal Expense	\$	-			
Total Developer Advances	\$	-						
Total Developer Repayments	\$	-						

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 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.

1	Full Name	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	Full Name	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	Full Name	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	Full Name	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	Full Name	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	Full Name	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	Full Name	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: _____	

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

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 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) 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

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), 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 on behalf of the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

Type or Print Names of Members of Governing Body	Date	Term Expires	Signature

**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 2022 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, 2022, 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, 2022, 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, 2022.

ADOPTED THIS 19th day of April, A.D. 2023

Mike Daley

President

ATTEST:
Teresa Hoffman

Secretary



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