

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. APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS: <http://www.legisnetix.com/htmlpages/Colorado/>

CHECKLIST

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

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

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

QUESTIONS? Email: osalg@state.co.us 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

<p>NAME OF GOVERNMENT ADDRESS</p> <p>Glacier View Fire Protection District 1414 Green Mountain Dr Livermore, CO 80536</p>	<p style="text-align: right;">For the Year Ended 12/31/2021 or fiscal year ended:</p>
<p>CONTACT PERSON</p> <p>Cheryl Franz 970-493-3353 gvtoffice1@gmail.com 970-493-3376</p>	

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:	Alan Holmberg
TITLE:	CPA
FIRM NAME (if applicable):	Anderson & Whitney, P.C.
ADDRESS:	5801 W 11th St, Suite 300, Greeley, CO 80634
PHONE:	970-352-7990
DATE PREPARED:	February, 15, 2022
RELATIONSHIP TO ENTITY:	None - Independent from entity

PREPARER (SIGNATURE REQUIRED)

See Attached Compilation Report

<p>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.]</p>	<p>YES</p> <p><input type="checkbox"/></p>	<p>NO</p> <p><input checked="" type="checkbox"/></p>	<p>If Yes, date filed:</p>
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Independent Accountant's Compilation Report

Board of Directors
Glacier View Fire Protection District
Livermore, Colorado

Management is responsible for the accompanying financial statements of Glacier View Fire Protection District as of December 31, 2021 and for the year then ended in the accompanying Application for Exemption from Audit and for determining that the Application for Exemption from Audit is an acceptable financial reporting framework. 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 Application for Exemption from Audit 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.

These financial statements and supplementary information are for the use of the Office of the State Auditor and are presented in accordance with the requirements of the Application for Exemption from Audit, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, conclusion, nor provide any form of assurance on such supplementary information.

Anderson & Whitney, P.C.

February 15, 2022

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS CONTACT PERSON PHONE EMAIL FAX	Glacier View Fire Protection District 1414 Green Mountain Dr Livermore, CO 80536 Cheryl Franz 970-493-3353 gvfdooffice1@gmail.com 970-493-3376
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For the Year Ended
12/31/2021
or fiscal year ended:

CERTIFICATION OF PREPARER

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

NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE DATE PREPARED RELATIONSHIP TO ENTITY PREPARER (SIGNATURE REQUIRED)	Alan Holmberg CPA Anderson & Whitney, P.C. 5801 W 11th St, Suite 300, Greeley, CO 80634 970-352-7990 February, 15, 2022 None - Independent from entity
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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 <input type="checkbox"/>	NO <input checked="" type="checkbox"/>	If Yes, date filed:
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PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		Fund*	Fund*		
1-1	Assets				
1-1	Cash & Cash Equivalents	\$ 420,193	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	
1-3	Receivables	\$ 307,328	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	\$ -	
1-6		\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11	(add lines 1-1 through 1-10)	TOTAL ASSETS	\$ 727,521	\$ -	
	Deferred Outflows of Resources				
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13)	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 727,521	\$ -	\$ -	
	Liabilities				
1-16	Accounts Payable	\$ -	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ 1,689	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20)	TOTAL CURRENT LIABILITIES	\$ 1,689	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27	(add lines 1-21 through 1-26)	TOTAL LIABILITIES	\$ 1,689	\$ -	
	Deferred Inflows of Resources				
1-28	Deferred Property Taxes	\$ 299,802	\$ -	\$ -	
1-29	Other [specify...]	\$ -	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29)	TOTAL DEFERRED INFLOWS	\$ 299,802	\$ -	
	Fund Balance				
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	
1-33	Restricted VASOR	\$ 9,333	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ 416,697	\$ -	\$ -	
1-37	(add lines 1-31 through 1-36)	TOTAL FUND BALANCE	\$ 426,030	\$ -	
1-38	(add lines 1-27, 1-30 and 1-37)	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 727,521	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
2-1	Tax Revenue					
2-1	Property (include in this level in Question 10-9)	\$ 288,801	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 22,298	\$ -	\$ -	\$ -	
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	\$ 311,099	\$ -	\$ -	\$ -	
	TOTAL TAX REVENUE					
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ 2,073	\$ -	\$ -	\$ -	
2-15	Donations	\$ 60,289	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 399	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify...):	\$ 981	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 374,841	\$ -	\$ -	\$ -	
	TOTAL REVENUES					
	Other Financing Sources					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-27	Other (specify...):	\$ 29,593	\$ -	\$ -	\$ -	
2-28		\$ -	\$ -	\$ -	\$ -	
2-29	Add lines 2-25 through 2-27	\$ 29,593	\$ -	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES					
	Add lines 2-24 and 2-28	\$ 404,434	\$ -	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
	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.					
	GRAND TOTALS	\$ 404,434	\$ -	\$ -	\$ -	

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*	
3-1	Expenditures			Expenses			
3-1	General Government	\$ 113,669	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 116,392	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 7,331	\$ -	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...]:	\$ 8,521	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ 27,137	\$ -	Other [specify...]:	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-15	Principal	\$ 16,884	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ 2,353	\$ -	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	\$ 292,287	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENSES			292,287
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	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal	\$ -	\$ -	
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	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 112,147	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
	Line 2-29, less line 3-22, less line 3-29			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	\$ 313,883	\$ -	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	\$ 426,030	\$ -	Net Position, December 31	\$ -	\$ -	
	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
	This total should be the same as line 1-37.			This total should be the same as line 1-37.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP - You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?
 4-2 Is the debt repayment schedule attached? If no, MUST explain:

4-3 Is the entity current in its debt service payments? If no, MUST explain:

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	\$ 44,141	\$ -	\$ 16,884	\$ 27,257
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 44,141	\$ -	\$ 16,884	\$ 27,257

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?
 How much?

If yes: Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?
 How much?

If yes: Does the entity have debt that has been refinanced that it is still responsible for?

4-7 What is the amount outstanding?

4-8 Does the entity have any lease agreements?
 If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?

What are the annual lease payments?

PART 5 - CASH AND INVESTMENTS

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

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

5-2 Certificates of deposit

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

	AMOUNT	TOTAL
TOTAL CASH DEPOSITS	\$ 263,726	\$ 420,193
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ 420,193	\$ 420,193

5-3 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.?

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq., C.R.S.)? If no, MUST explain:

YES NO N/A

Please use this space to provide any explanations or comments:

PART 6 - CAPITAL ASSETS

YES

NO

Please use this space to provide any explanations or comments:

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

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

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 304,014	\$ -	\$ -	\$ 304,014
Machinery and equipment	\$ 922,485	\$ -	\$ -	\$ 922,485
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,226,499	\$ -	\$ -	\$ 1,226,499

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year ¹	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (673,235)	\$ (55,832)	\$ -	\$ (729,067)
TOTAL	\$ (673,235)	\$ (55,832)	\$ -	\$ (729,067)

¹ Must agree to prior year-end balance
² Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES

NO

Please use this space to provide any explanations or comments:

- 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?

Indicate the contributions from:

Tax (property, so, sales, etc.):	\$ 5,900
State contribution amount:	-
Other (if/for, donations, etc.):	-
TOTAL	\$ 5,900

What is the monthly benefit paid for 20 years of service per retiree as of Jan 17 250

PART 8 - BUDGET INFORMATION

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

8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: 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 Fund	\$ 327,891
	\$ -
	\$ -
	\$ -

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

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

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? 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 the requirement of TABOR.

PART 10 - GENERAL INFORMATION

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

10-1 Is this application for a newly formed governmental entity? 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	1.150
General/Other mills	10.500
Total mills	11.650

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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

YES NO

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	<p>Full Name David Burk</p> <p>I, <u>David Burk</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>David Burk</u> Date: _____</p> <p>My term Expires: <u>2022</u></p>
2	<p>Full Name Randy Golden</p> <p>I, <u>Randy Golden</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>Randy Golden</u> Date: _____</p> <p>My term Expires: <u>2022</u></p>
3	<p>Full Name Gordon Cunningham</p> <p>I, <u>Gordon Cunningham</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>Gordon Cunningham</u> Date: <u>3-14-22</u></p> <p>My term Expires: <u>2022</u></p>
4	<p>Full Name David Thompson</p> <p>I, <u>David Thompson</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>David Thompson</u> Date: <u>3-14/22</u></p> <p>My term Expires: _____</p>
5	<p>Full Name Bill Salmon</p> <p>I, <u>Bill Salmon</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: <u>2023</u></p>
6	<p>Full Name _____</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
7	<p>Full Name _____</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>

GVFPD

12.31.20

Amortization Schedule

Citizens National Bank - Loan Number 8053561

	Pmt Date	Total Pmt	Interest Pd	Principal Pd
20	4/1/2013	9,631.14	4,425.87	5,205.27
21	10/01/13	9,631.14	4,271.10	5,360.04
22	04/01/14	9,631.14	4,111.72	5,519.42
23	10/01/14	9,631.14	3,947.60	5,683.54
24	04/01/15	9,631.14	3,778.60	5,852.54
25	10/01/15	9,631.14	3,604.57	6,026.57
26	4/1/2016	9,631.14	3,425.37	6,205.77
27	10/01/16	9,631.14	3,240.84	6,390.30
28	4/1/2017	9,631.14	3,050.83	6,580.31
29	10/1/2017	9,631.14	2,855.16	6,775.98
30	4/1/2018	9,631.14	2,653.68	6,977.46
31	10/01/18	9,631.14	2,446.20	7,184.94
32	04/01/19	9,631.14	2,232.56	7,398.58
33	10/01/19	9,631.14	2,012.56	7,618.58
34	04/01/20	9,631.14	1,786.02	7,845.12 A
35	10/01/20	9,631.14	1,552.75	8,078.39 A
36	04/01/21	9,631.14	1,312.54	8,318.60
37	10/01/21	9,631.14	1,065.18	8,565.96
38	04/01/22	9,631.14	810.47	8,820.67
39	10/01/22	9,631.14	548.19	9,082.95
40	4/1/2023	9,631.14	278.19	9,352.95
Grand Totals		385,245.60	157,054.76	228,190.84

Sum of A = 15,924

GLACIER VIEW FIRE PROTECTION DISTRICT - 2022 BUDGET							
		2020 Actual		2021 Projected		2022 Budget	
INCOME:							
Cash on Hand		65,497.00		128,533.00		82,440.00	
Property Tax (10.50 mill)		261,817.98		261,789.00		299,802.00	
Bldg Levy (1.150 mill)		28,674.46		28,672.00		32,836.00	
Auto Taxes		20,405.81		19,380.00		12,000.00	
Contracts		784.80		1,647.00		500.00	
Fund Raising		959.94		1,103.00		1,000.00	
Donations		36,194.96		45,246.00		3,000.00	
Equipment Grant		-		5,500.00		6,000.00	
Firewise		200.00		1,768.00		500.00	
Equipment/Land Sales		-		-		-	
Interest Income - Operating Acct		108.97		335.00		100.00	
Refunds, Reimbursements, Misc		4,014.29		2,189.00		500.00	
Insurance, Other Capital		-		-		-	
	TOTAL	353,161.21	418,658.21	367,629.00	496,162.00	356,238.00	438,678.00
EXPENDITURES:							
Administration:							
Accounting		3,221.14		3,004.00		3,400.00	
FF Admin		3,177.61		10,076.00		4,600.00	
General Insurance		11,347.00		11,771.00		12,500.00	
LCT Fees		5,813.00		5,837.00		6,858.00	
		-		-		-	
Office PC/Printer Supplies		1,272.18		2,776.00		2,900.00	
Admin (phones, supplies)		4,590.56		5,722.00		5,000.00	
Administrative Payroll		29,110.50		31,297.00		35,000.00	
Payroll Tax Expense		2,433.29		2,394.00		2,678.00	
Pinnacle Ins. Expense		1,583.00		2,940.00		3,000.00	
Legal Expense		465.00		4,445.00		6,000.00	
Election Costs		531.50		-		4,000.00	
Newsletter		2,227.21		3,074.00		3,000.00	
Total Expenses:		-		83,336.00		88,936.00	
Operations:							
Appreciation Fund		2,434.41		2,714.00		4,000.00	
Communications		11,135.39		11,276.00		5,000.00	
EMS Supplies		3,066.30		2,579.00		3,000.00	
Fire Fighting Incidentals - PPE		68,422.64		19,611.00		19,000.00	
Stations-Utilites-Propane		7,978.51		8,067.00		8,000.00	
Training (EMS/FF)		8,830.84		18,125.00		18,500.00	
Firefighter/EMT Reimbursement		12,520.00		21,670.00		22,500.00	
Vehicles/Fuel		15,204.20		21,578.00		19,000.00	
Equipment Purchase		4,045.00		30,037.00		15,000.00	
Building Maintenance		30,027.86		8,579.00		15,000.00	
FireWise		164.00		13,875.00		2,500.00	
Wildland Fire Expense		1,124.00		-		10,000.00	
Unplanned Grant Sharing		-		-		10,000.00	
Total Expenses:		164,953.15	164,953.15	158,111.00	241,447.00	151,500.00	240,436.00
DEBT SERVICES							
Bldg Principle		15,923.23		15,923.23		16,884.28	
Bldg Interest		3,338.77		3,338.77		2,377.72	
Engines		-		-		-	
Total Debt Services			19,262.00		19,262		19,262
Pension							
FPPA PENSION FUND		5,900.00		6,000.00		6,000.00	
FPPA fees		1,036.16		603.00		600.00	
Total Pension			6,936.16		6,603		6,600
			191,151.31		267,312.00		266,298.00
APPROPRIATED RESERVE:							
Tabor		5,825.00		7,243.00		7,214.00	
Capital Reserve (to MM)		23,000.00		70,000.00		70,000.00	
Communications		16,000.00		16,000.00		-	
Contingency Fund		-		20,000.00		20,000.00	
FF - PPE Reserve		-		-		-	
Wildland Fire reserve (to MM)		-		-		-	
Cameron Peak Fire - Donations		-		31,000.00		-	
Operations Reserve		173,157.90		75,197.00		61,593.00	
Building Debt Reserve		9,524.00		9,410.00		13,573.00	
Total Reserves			227,506.90		228,850.00		172,380.00
TOTAL			418,658.21		496,162.00		438,678.00

