

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT

Fisher's Peak Fire Protection District

ADDRESS

8361 County Road 69.0
Trinidad, CO 81082

CONTACT PERSON

Thomas Ortiz

PHONE

719-846-9663

EMAIL

tortiz_81082@yahoo.com

FAX

719-846-9663

For the Year Ended

12/31/2017

or fiscal year ended:

CERTIFICATION OF PREPARER

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

NAME:

Thomas Ortiz

TITLE

Accountant

FIRM NAME (if applicable)

Ortiz Tax Service

ADDRESS

15801 Hwy. 239, Trinidad, CO 81082

PHONE

719-846-9663

DATE PREPARED

20-Mar-18

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

Independent From Entity

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:

E

RECEIVED

Office of the State Auditor

April 2, 2018

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	General Fund	Fund*	Description	Pension Fund	Fund*		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$ 106,541	\$ -	Cash & Cash Equivalents	\$ -	\$ -		
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -		
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -		
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -		
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -		
1-5	Meter Deposit	\$ 190	\$ -					
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -		
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -		
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -		
1-9		\$ -	\$ -	Pension Fund	\$ 214,281	\$ -		
1-10		\$ -	\$ -		\$ -	\$ -		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 106,731	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 214,281	\$ -		
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -		
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 106,731	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 214,281	\$ -		
Liabilities				Liabilities				
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -		
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -		
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -		
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -		
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -		
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -		
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -		
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -		
1-22		\$ -	\$ -		\$ -	\$ -		
1-23		\$ -	\$ -		\$ -	\$ -		
1-24		\$ -	\$ -		\$ -	\$ -		
1-25		\$ -	\$ -		\$ -	\$ -		
1-26		\$ -	\$ -		\$ -	\$ -		
1-27		\$ -	\$ -		\$ -	\$ -		
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -		
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -		
Fund Balance				Net Position				
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -		
1-31	Nonspendable Inventory	\$ -	\$ -					
1-32	Restricted (specify):	\$ -	\$ -	Emergency Reserves	\$ -	\$ -		
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -		
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -		
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -		
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ -	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -		
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ -	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 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
			General Fund	Fund*		Pension Fund	Fund*	
Tax Revenue								
2-1	Property	\$ 69,113	\$ -	Property	\$ -	\$ -		
2-2	Specific Ownership	\$ 10,213	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -		
2-5	Veterans Exemption	\$ 1,661	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 80,987	\$ -	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	\$ 2,790	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ 3,408	\$ -	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	\$ 13	\$ -	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-22	All Other (specify): Miscellaneous	\$ 194	\$ -	All Other (specify): Unrealized gain	\$ 23,336	\$ -		
2-23		\$ -	\$ -	FPPD Contribution	\$ 3,100	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 84,602	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 29,226	\$ -		
Other Financing Sources								
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
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	\$ 84,602	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 29,226	\$ -		
								GRAND TOTALS
								\$ 113,828

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund	Fund	Description	Pension Fund	
Expenditures						
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ 38,358	\$ -	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	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -
3-13		\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -
Debt Service						
3-15	Principal	\$ 16,618	\$ -	Principal	\$ -	\$ -
3-16	Interest	\$ 2,132	\$ -	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): Pension Contribution	\$ 3,100	\$ -	All Other (specify):	\$ -	\$ -
3-21		\$ -	\$ -		\$ -	\$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 60,208	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -
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)	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 24,394	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 29,226	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 82,337	\$ -	Net Position, January 1 from December 31 prior year report	\$ 185,055	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 106,731	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 214,281	\$ -

GRAND TOTAL
\$ 60,208

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? ☒ 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)

General obligation bonds

Revenue bonds

Notes/Loans

Leases

Developer Advances

Other (specify):

Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 51,884	\$ -	\$ 16,618	\$ 35,266
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 51,884	\$ 16,618	\$ 35,266

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES

NO

- 4-5 Does the entity have any authorized, but unissued, debt? ☐ YES ☒ NO
 How much? \$ -
 If yes: 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 it 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? \$ -
 4-9 Does the entity have a certified mill levy? ☐ YES ☒ NO
 If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):
 Bond Redemption 0.00
 General/Other 0.00
TOTAL 0.00

PART 5 - CASH AND INVESTMENTS

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

AMOUNT

TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 106,541	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 106,541

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

5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS			\$ 106,541

Please answer the following question by marking in the appropriate box

YES

NO

N/A

- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? ☒ 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 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?	☒	☐		
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:	☒	☐		
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:				
	Balance - beginning of the year	Additions	Deletions		Year-End Balance
Land	\$ -	\$ -	\$ -		\$ -
Buildings	\$ 506,887	\$ -	\$ -		\$ 506,887
Machinery and equipment	\$ 416,336	\$ -	\$ -		\$ 416,336
Furniture and fixtures	\$ 777	\$ -	\$ -		\$ 777
Infrastructure	\$ 27,469	\$ -	\$ -		\$ 27,469
Construction In Progress (CIP)	\$ -	\$ -	\$ -		\$ -
Other (explain):	\$ (373,321)	\$ -	\$ -	\$ (373,321)	
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ (12,645)	\$ -	\$ (12,645)	
TOTAL		\$ 578,148	\$ (12,645)	\$ -	\$ 565,503
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 ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firemen's pension plan?	☐	☒	FPPA
7-2	Does the entity have a volunteer firemen's pension plan?	☒	☐	
If yes:	Who administers the plan?			
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?				

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:	☒	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐	
If yes: Please indicate the amount appropriated for each fund for the year reported					
Fund Name		Budgeted Expenditures			
General Fund		\$ 100,028			
		\$ -			
		\$ -			
		\$ -			

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)]? 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 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?	☐	☒	
	If yes: Date of formation:			
10-2	Has the entity changed its name in the past or current year?	☐	☒	
	If Yes: NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	☐	☒	
10-4	Please indicate what services the entity provides:			
10-5	Does the entity have an agreement with another government to provide services?	☐	☒	
	If yes: List the name of the other governmental entity and the services provided:			

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 100,541	Unrestricted Fund Balance	\$ -	Total Tax Revenue	\$ 80,987	
Current Liabilities	\$ -	Total Fund Balance	\$ -	Revenue Paying Debt Service	\$ 84,602	
Deferred Inflow	\$ -	PY Fund Balance	\$ 82,337	Total Revenue	\$ 84,602	
		Total Revenue	\$ 84,602	Total Debt Service Principal	\$ 16,618	
		Total Expenditures	\$ 80,208	Total Debt Service Interest	\$ 2,132	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 100,541	Proprietary	\$ -	Net Position	\$ 214,281	
Transfers In	\$ -	Current Assets	\$ -	PY Net Position	\$ 185,055	
Transfers Out	\$ -	Deferred Outflow	\$ -	Government-Wide		
Property Tax	\$ 69,123	Current Liabilities	\$ -	Total Outstanding Debt	\$ 35,266	
Debt Service Principal	\$ 16,618	Deferred Inflow	\$ -	Authorized but Unissued	\$ -	
Total Expenditures	\$ 80,208	Cash & Investments	\$ -	Year Authorized	\$ -	
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?

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☒

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 board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board 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 current governing board members below.

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

Board Member	Print Board Member's 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: _____
1	Sarah Lou Boyes	I, <u>Sarah L. Boyes</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. Signed <u>Sarah L. Boyes</u> Date: <u>3-21-18</u> My term Expires: <u>MAY 2020</u>
2	Frank Massarotti	I, <u>FRANK MASSAROTTI</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. Signed <u>Frank Massarotti</u> Date: <u>3-21-18</u> My term Expires: <u>MAY 2020</u>
3	Jeremiah Rivera	I, <u>Jeremiah Rivera</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. Signed <u>Jeremiah Rivera</u> Date: <u>3-21-18</u> My term Expires: <u>MAY 2020</u>
4	Steven Pinski	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: <u>MAY 2020</u>
5	Crick Carlisle	I, <u>Crick Carlisle</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. Signed <u>Crick Carlisle</u> Date: <u>3/21/18</u> My term Expires: <u>May 2020</u>
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: _____

**A RESOLUTION/ORDINANCE APPROVING AN EXPEMPTION FROM AUDIT
FOR FISCAL YEAR 2017 FOR THE FISHER'S PEAK FIRE PROTECTION
DISTRICT, STATE OF COLORADO**

WHEREAS, the governing body of the Fisher's Peak 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 either revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

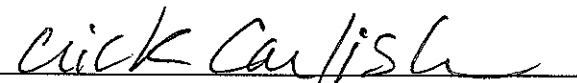
WHEREAS, neither revenues nor expenditures for the Fisher's Peak Fire Protection District exceeded \$750,000 for fiscal year 2017; and

WHEREAS, an application for exemption from audit for Fisher's Peak Fire Protection District has been prepared by Ortiz Tax Service, 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 governing body of the Fisher's Peak Fire Protection District that the application for exemption from audit for Fisher's Peak Fire Protection District for the fiscal year ended December 31, 2017, has been reviewed and is hereby approved by a majority of the governing body of the Fisher's Peak Fire Protection District; 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 FISHER'S PEAK FIRE PROTECTION DISTRICT for the fiscal year ended December 31, 2017.

ADOPTED this 20th day of March, A.D. 2017.



President, Crick Carlisle



Treasurer

Approval by Board of Directors:

<u>Members of Governing Body</u>	<u>Term Expires</u>	<u>Signature</u>
<u>Sarah Lou Boyes</u>	<u>2020</u>	<u>Sarah Lou Boyes</u>
<u>Crick Carlisle</u>	<u>2020</u>	<u>Crick Carlisle</u>
<u>Jeremiah Rivera</u>	<u>2020</u>	<u>Jeremiah Rivera</u>
<u>Frank Massarotti</u>	<u>2020</u>	<u>Frank Massarotti</u>
<u>Steven Pinski</u>	<u>2020</u>	<u></u>