

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	GMF/CP Fire Protection District, Inc.
ADDRESS	PO Box 177 Green Mountain Falls, CO 80819
CONTACT PERSON	Jeff Idleman
PHONE	719.684.2293
EMAIL	
FAX	

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:	Kellie J Case
TITLE	Member/Owner
FIRM NAME (if applicable)	Case Consulting, LLC
ADDRESS	1210 Evergreen Heights Drive, Woodland Park, CO 80863-3200
PHONE	719.291.0951
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/22/2018
RELATIONSHIP TO ENTITY	I affirm that I am independent of this entity and skilled in governmental accounting as required. Preparation of this Exemption from Audit application is the only Case Consulting, LLC, service I provide to this entity.

PREPARER (SIGNATURE REQUIRED)

Kellie J Case

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"/>	

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RECEIVED
Office of the State Auditor

April 12, 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	Fund*	Fund*	Description	Fund*	
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 250,189	\$ -	Cash & Cash Equivalents	\$ -	\$ 283,265
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 205,720	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -	Total Current Assets	\$ -	\$ 283,265
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 759,251	\$ -
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
(add lines 1-1 through 1-10) TOTAL ASSETS		\$ 455,909	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 759,251	\$ 283,265
TOTAL DEFERRED OUTFLOWS OF RESOURCES		\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS		\$ 455,909	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 759,251	\$ 283,265
Liabilities				Liabilities		
1-14	Accounts Payable	\$ 2,115	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ 2,063	\$ -	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	\$ -	\$ -
TOTAL CURRENT LIABILITIES		\$ 4,178	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-20	All Other Liabilities [specify...]	\$ 203,717	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
(add lines 1-19 through 1-27) TOTAL LIABILITIES		\$ 207,895	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
TOTAL DEFERRED INFLOWS OF RESOURCES		\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
Fund Balance				Net Position		
1-30	Nonspendable Prepaid	\$ 663,862	\$ -	Net Investment in Capital Assets	\$ 759,251	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ 283,265
1-34	Assigned [specify...] Reserved for Operations	\$ 12,921	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 330,482	\$ -	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	\$ 1,007,265	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 759,251	\$ 283,265
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	\$ 1,215,160	\$ -	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	\$ 759,251	\$ 283,265

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds				
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*				
Tax Revenue				Tax Revenue						
2-1	Property	\$ 225,954	\$ -	Property	\$ -	\$ -				
2-2	Specific-Ownership	\$ -	\$ -	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	\$ 225,954	\$ -	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	\$ -	\$ -	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	\$ 108	\$ -	Interest/Investment Income	\$ -	\$ 30,773				
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -				
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -				
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]: State Funding	\$ -	\$ 10,424				
2-23		\$ -	\$ -		\$ -	\$ -				
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 226,062	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ 41,197				
Other Financing Sources				Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -				
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -				
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]: Participants	\$ -	\$ 16,003				
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ 16,003				
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 226,062	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 57,200	\$ 283,262	GRAND TOTALS		

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.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		Fund*	Fund*		Fund*	Fund*	
Expenditures				Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 177,687	\$ -	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...] Benefits Paid	\$ -	\$ 33,012	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 46,168	\$ -	Capital Outlay	\$ -	\$ -	
Debt Service				Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	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 TOTAL EXPENDITURES	\$ 223,855	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ 33,012	\$ 256,867
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ (16,003)	
3-24	Interfund Transfers out	\$ 46,168	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ 16,003	
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) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 46,168	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ (16,003)	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (43,961)	\$ -	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	\$ -	\$ 24,188	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 259,163	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ 259,077	
3-32	Prior Period Adjustment (MUST explain)	\$ 999,958	\$ -	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.	\$ 1,215,160	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ 283,265	

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

Fund Balance was omitted from the report for 2016 causing a prior period adjustment to adjust for line 3-31. Further, capital outlay was not reported correctly in 2016 report. This has all been corrected and this report for 2017 correctly reports 2017 activity and agrees to the financial statements as prepared by Paul Cool Accounting, LLC.

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)

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

*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
- If yes: How much? \$ 3,300,000
- Date the debt was authorized: 11/1/2016
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
- If yes: How much? \$ 1,980,000
- 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 | 7.00 |
| General/Other | 9.95 |
| TOTAL | 16.95 |

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	\$ 250,189	
5-2	Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS			\$ 250,189
Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS			\$ -
TOTAL CASH AND INVESTMENTS			\$ 250,189

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? 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*	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	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 12,300	\$ -	\$ -	\$ 12,300
Buildings	\$ 147,458	\$ 29,591	\$ -	\$ 177,049
Machinery and equipment	\$ 553,325	\$ 16,577	\$ -	\$ 569,902
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 713,083	\$ 46,168	\$ -	\$ 759,251

*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? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 30,773
State contribution amount:	\$ 10,424
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 41,197
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 275

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 for the year reported

Fund Name	Budgeted Expenditures
General	\$ 176,254
Proprietary	\$ 73,286
Fiduciary	\$ 17,050
	\$ -

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 this 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:
- Fire Protection
- 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:
- Mutual aid to Cascade and Northeast Teller County Fire Protection Districts

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	\$ 250,189	Unrestricted Fund Balan	\$ 343,403	Total Tax Revenue	\$ 225,954
Current Liabilities	\$ 4,178	Total Fund Balance	\$ 1,007,265	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$ -	PY Fund Balance	\$ 259,163	Total Revenue	\$ 226,062
		Total Revenue	\$ 226,062	Total Debt Service Principal	\$ -
		Total Expenditures	\$ 223,855	Total Debt Service Interest	\$ -
		Interfund In	\$ -		
Governmental		Interfund Out	\$ 46,168	Enterprise Funds	
Total Cash & Investments	\$ 250,189	Proprietary		Net Position	\$ 283,265
Transfers In	\$ -	Current Assets	\$ 283,265	PY Net Position	\$ 259,077
Transfers Out	\$ 46,168	Deferred Outflow	\$ -	Government-Wide	
Property Tax	\$ 225,954	Current Liabilities	\$ -	Total Outstanding Debt	\$ -
Debt Service Principal	\$ -	Deferred Inflow	\$ -	Authorized but Unissued	\$ 3,300,000
Total Expenditures	\$ 223,855	Cash & Investments	\$ 283,265	Year Authorized	\$ 42,675
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 signature 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 signed by each member 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 signed, the date, and 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.

- 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.

**Original Signatures
Verified by**

Justin L. Smith



sign.
members
various

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	Gary Florence	I, <u>Gary Florence</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>[Signature]</u> Date: <u>26 March 2018</u> My term Expires: <u>2020</u>
2	JOHN MORGAN	I, <u>JOHN MORGAN</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>[Signature]</u> Date: <u>3/27/18</u> My term Expires: <u>2022</u>
3	Richard Bowman	I, <u>Richard Bowman</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>[Signature]</u> Date: <u>3-27-18</u> My term Expires: <u>2020</u>
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: _____

RESOLUTION FOR EXEMPTION FROM AUDIT

2018-4

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE GREEN MOUNTAIN FALLS/CHIPITA PARK FIRE PROTECTION DISTRICT, THE STATE OF COLORADO.

WHEREAS, the Board of directors of THE GREEN MOUNTAIN FALLS/CHIPITA PARK 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 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

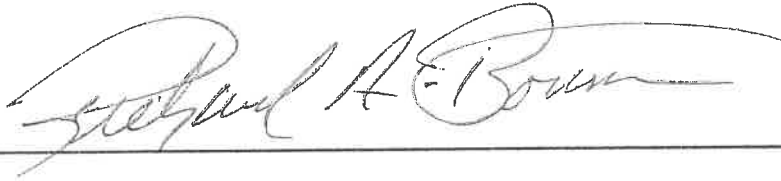
WHEREAS, neither revenues nor expenditures for THE GREEN MOUNTAIN FALLS/CHIPITA PARK FIRE PROTECTION DISTRICT, exceeded \$500,000 for fiscal year 2017; and

WHEREAS, an application for exemption from audit for the Board of directors of THE GREEN MOUNTAIN FALLS/CHIPITA PARK FIRE PROTECTION DISTRICT, Kelly Case, a independent accountant with knowledge of government accounting; and

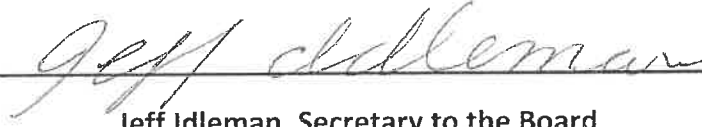
WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved by the Board of directors of THE GREEN MOUNTAIN FALLS/CHIPITA PARK FIRE PROTECTION DISTRICT, that the application for exemption from audit for THE GREEN MOUNTAIN FALLS/CHIPITA PARK FIRE PROTECTION DISTRICT, for the fiscal year ended December 31, 2017, has been reviewed and is hereby approved by a majority of the Board of directors of THE GREEN MOUNTAIN FALLS/CHIPITA PARK FIRE PROTECTION DISTRICT; and 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 GREEN MOUNTAIN FALLS/CHIPITA PARK FIRE PROTECTION DISTRICT, for the fiscal year ended December 31, 2017.

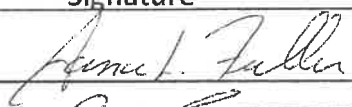
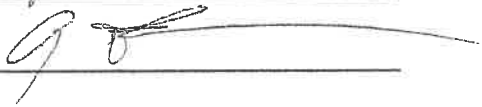
ADOPTED THIS 11th of January, A.D. 2018



Rich Bowman, Board President



Jeff Idleman, Secretary to the Board

Members of the Governing Body	Term Expires	Signature
Dana Fuller	2018	
Gary Florence	2020	
Stephen Walsh	2018	
John Morgan	2018	
Rich Bowman	2020	