

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT

Spanish Peaks and Bon Carbo Fire Protection District

ADDRESS

109 W. Main St.
Trinidad, CO 81082

CONTACT PERSON

Bernadette Cappellucci

PHONE

(719) 846-2080

EMAIL

bernadette@centurysolutions.org

FAX

(719) 845-1071

1954.03
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:

Dave Grove/ Bernadette Cappellucci

TITLE

President/ Audit Manager

FIRM NAME (if applicable)

Century Financial Group

ADDRESS

109 W. Main St., Trinidad, CO 81082

PHONE

(719) 846-2080

DATE PREPARED

3/21/2018

(Must be Completed prior to Board approval)

RELATIONSHIP TO 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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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RECEIVED
Office of the State Auditor

April 3, 2018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 417,255	\$ -	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	Pre-Paid Insurance	\$ 4	\$ -				
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 417,259	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 417,259	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ 447	\$ -	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	\$ 447	\$ -	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	\$ 447	\$ -	(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:	\$ 416,812	\$ -	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	\$ 416,812	\$ -	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	\$ 417,259	\$ -	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
		Fund*	Fund*		Fund*	Fund*	
Tax Revenue							
2-1	Property	\$ 118,881	\$ -	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	Grants	\$ 1,030	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 119,911	\$ -	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	\$ 231	\$ -	Interest/Investment Income	\$ -	\$ -	
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...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 120,142	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]: Insurance, Refund/ Claim, Reimbursement, Contributions	\$ 3,653	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ 3,653	\$ -	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	\$ 123,795	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	
							GRAND TOTALS
							\$ 123,795

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		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ 17,043	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 22,497	\$ -	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...]: Insurance	\$ 33,464	\$ -	Utilities	\$ -	\$ -	
3-11	Training	\$ 1,424	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Utilities	\$ 14,961	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 133,562	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ 1,058	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ 448	\$ -	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	\$ 224,458	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL 224,458
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) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-16, 3-18)	\$ -	\$ -	
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	\$ (100,663)	\$ -	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	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 517,475	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 416,812	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

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

Part 4-8:
In January of 2017 the District made one lease payment of \$1058.34 principal and \$448.12 interest. In February the District purchased the property and building they were leasing for \$125,941.26.

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
 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? See Appendix A & B
 What is the original date of the lease? See Appendix A & B
 Number of years of lease? See Appendix A & B
 Is the lease subject to annual appropriation? YES NO
 What are the annual lease payments? \$ 1,058
- 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 | 3.95 | |
| TOTAL | 3.95 | |

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	\$ 160,017	
5-2 Certificates of deposit	\$ 257,238	
TOTAL CASH DEPOSITS		\$ 417,255
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 417,255

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 ^a	Additions	Deletions	Year-End Balance
Land	\$ 63,264	\$ -	\$ -	\$ 63,264
Buildings	\$ 1,307,417	\$ 125,941	\$ -	\$ 1,433,358
Machinery and equipment	\$ 627,386	\$ -	\$ -	\$ 627,386
Furniture and fixtures	\$ 1,954	\$ -	\$ -	\$ 1,954
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 930,537	\$ -	\$ -	\$ 930,537
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,799,997)	\$ (113,924)	\$ -	\$ (1,913,921)
TOTAL	\$ 1,130,561	\$ 12,017	\$ -	\$ 1,142,578

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

	Balance - beginning of the year ^a	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	\$ -	\$ -	\$ -	\$ -

^amust 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.):

\$ -

State contribution amount:

\$ -

Other (gifts, donations, etc.):

\$ -

TOTAL \$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

\$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES NO N/A

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
Budgeted 2017 Expenditures	\$ 78,543
Capital Reserve	\$ 50,000
Emergency Reserve	\$ 13,076
	\$ -

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:
- 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 agreements with Las Animas County Fire Dept.'s, Trinidad FPD, Las Animas County Sheriff's Dept.

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	\$	417,255	Unrestricted Fund Balan	\$	416,812	Total Tax Revenue	\$ 119,911
Current Liabilities	\$	447	Total Fund Balance	\$	416,812	Revenue Paying Debt Service	\$ 120,142
Deferred Inflow	\$	-	PY Fund Balance	\$	517,475	Total Revenue	\$ 123,795
			Total Revenue	\$	123,795	Total Debt Service Principal	\$ 1,058
			Total Expenditures	\$	224,458	Total Debt Service Interest	\$ 448
			Interfund In	\$	-		
Governmental			Interfund Out	\$	-	Enterprise Funds	
Total Cash & Investments	\$	417,255	Proprietary	\$	-	Net Position	-
Transfers In	\$		Current Assets	\$	-	PY Net Position	-
Transfers Out	\$		Deferred Outflow	\$	-	Government-Wide	
Property Tax	\$	118,881	Current Liabilities	\$	-	Total Outstanding Debt	-
Debt Service Principal	\$	1,058	Deferred Inflow	\$	-	Authorized but Unissued	-
Total Expenditures	\$	224,458	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?

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

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 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 signed by 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 by the 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 as follows:

- 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



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	Yvonne Bilderback	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>
2	David Groubert	I, <u>David G Groubert</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>David G Groubert</u> Date: <u>3-22-18</u> My term Expires: <u>May 2018</u>
3	Gaylene DeCristino	I, <u>Gaylene DeCristino</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>Gaylene DeCristino</u> Date: <u>03-29-18</u> My term Expires: <u>May 2018</u>
4	Janice Salapich	I, <u>Janice Salapich</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>Janice Salapich</u> Date: <u>3-22-18</u> My term Expires: <u>May 2020</u>
5	Colleen Williams	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 2018</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: _____

RESOLUTION/ ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604,C.R.S.)

A RESOLUTION/ ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE SPANISH PEAKS AND BON CARBO FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Spanish Peaks and Bon Carbo Fire Protection District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, an application for exemption from audit for Spanish Peaks and Bon Carbo Fire Protection District has been prepared by Century Financial Group, 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 the Spanish Peaks and Bon Carbo Fire Protection District that the application for exemption from audit for Spanish Peaks and Bon Carbo Fire Protection District for the Fiscal Year ended December 31, 2017, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Spanish Peaks and Bon Carbo Fire Protection District; that those members of the Spanish Peaks and Bon Carbo Fire Protection District have signified their approval by signing below; and that this resolution shall be attached to, and shall become part of, the application for exemption from audit of the Spanish Peaks and Bon Carbo Fire Protection District for the Fiscal Year ended December 31, 2017.

ADOPTED THIS 21st day of March, A.D. 2018.

_____, President

 _____, Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Yvonne Bilderback	May 2020	_____
David Groubert	May 2018	
Gaylene DeCristino	May 2018	
Colleen Williams	May 2018	_____
Janice Salapich	May 2020	

Spanish Peaks / Bon Carbo Fire Protection District
 Chicosa Canyon Lease/Purchase Schedule
 JNS Real Estate Investments, LLC

APPENDIX A

Date		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest
1/25/2012	2012 January	1058.34	448.12	2013 January	1058.34	448.12	2014 January	1058.34	448.12	2015 January	1058.34	448.12	2016 January	1058.34	448.12
	February	1058.34	448.12	February	1058.34	448.12	February	1058.34	448.12	February	1058.34	448.12	February	1058.34	448.12
Purchase Price	March	1058.34	448.12	March	1058.34	448.12	March	1058.34	448.12	March	1058.34	448.12	March	1058.34	448.12
	April	1058.34	448.12	April	1058.34	448.12	April	1058.34	448.12	April	1058.34	448.12	April	1058.34	448.12
254000.00	May	1058.34	448.12	May	1058.34	448.12	May	1058.34	448.12	May	1058.34	448.12	May	1058.34	448.12
	June	1058.34	448.12	June	1058.34	448.12	June	1058.34	448.12	June	1058.34	448.12	June	1058.34	448.12
Land	July	1058.34	448.12	July	1058.34	448.12	July	1058.34	448.12	July	1058.34	448.12	July	1058.34	448.12
	August	1058.34	448.12	August	1058.34	448.12	August	1058.34	448.12	August	1058.34	448.12	August	1058.34	448.12
32000.00	September	1058.34	448.12	September	1058.34	448.12	September	1058.34	448.12	September	1058.34	448.12	September	1058.34	448.12
	October	1058.34	448.12	October	1058.34	448.12	October	1058.34	448.12	October	1058.34	448.12	October	1058.34	448.12
Building	November	1058.34	448.12	November	1058.34	448.12	November	1058.34	448.12	November	1058.34	448.12	November	1058.34	448.12
	December	1058.34	448.12	December	1058.34	448.12	December	1058.34	448.12	December	1058.34	448.12	December	1058.34	448.12
222000.00	2017 Yearly	12700.08	5377.44	2022 Yearly	12700.08	5377.44									
	2018 Yearly	12700.08	5377.44	2023 Yearly	12700.08	5377.44									
	2019 Yearly	12700.08	5377.44	2024 Yearly	12700.08	5377.44									
	2020 Yearly	12700.08	5377.44	2025 Yearly	12700.08	5377.44									
	2021 Yearly	12700.08	5377.44	2026 Yearly	12698.88	5377.44									

End of 2012 Balance 241299.92
 End of 2013 Balance 228599.82



Buyer(s)/Borrower(s) Closing Statement

Prepared by

**TRINIDAD ABSTRACT & TITLE COMPANY
301 NORTH COMMERCIAL STREET
TRINIDAD, CO 81082
Phone: 719-846-9238**

Friday, February 10, 2017 11:54:38 AM

File Number: 81055 **Settlement Date:** February 10, 2017 **Proration Date:** February 10, 2017

SELLER(S):
JNS REAL ESTATE INVESTMENTS, L.L.C.

PURCHASER(S):
SPANISH PEAKS BON CARBO FIRE PROTECTION DISTRICT

LENDER:

PROPERTY:
34392 County Rd 42 Exit-23, Trinidad, Colorado 81082

Description	Charges	Credits
Sales Price	\$125,941.26	
County taxes 1/1/2017 to 2/10/2017		\$149.80
Settlement or closing fee to: Trinidad Abstract & Title Co.	\$300.00	
Owner's Title Insurance to: ATGF	\$826.00	
TAX CERT TO TRINIDAD ABSTRACT	\$25.00	
COPY FEE TO TRINIDAD ABSTRACT	\$75.00	
COURIER FEE TO TRINIDAD ABSTRACT	\$50.00	
Record fees to: LAS ANIMAS County Clerk and Recorder	\$18.00	
State tax/stamps to: LAS ANIMAS County Clerk and Recorder	\$12.59	
STATEMENT OF AUTHORITY	\$13.00	
CASH DUE FROM PURCHASER(S)		\$127,111.05
TOTAL CHARGES/CREDITS	\$127,260.85	\$127,260.85

APPROVED AND ACCEPTED

Gloria B. ...
SPANISH PEAKS BON CARBO FIRE PROTECTION DISTRICT

David G. Mcoubert Vice Pres

Gaylene Hill ... Secretary / Treasurer

TRINIDAD ABSTRACT & TITLE COMPANY