

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT

Sunshine Fire Protection District

ADDRESS

311 County Road 83

Boulder, CO 80302

CONTACT PERSON

Sam Mishkin

PHONE

(914) 525-9464

EMAIL

sammishkin@gmail.com

FAX

N/A

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:

Randy Watkins

TITLE

Partner

FIRM NAME (if applicable)

Anton Collins Mitchell LLP

ADDRESS

2015 Clubhouse Drive, Suite 203, Greeley, Colorado 80634

PHONE

(970) 352-1700

DATE PREPARED

3/26/2018

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

Independent Accountant

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

March 30, 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	Fund*	Fund*		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$ 474,382	\$ -	Cash & Cash Equivalents	\$ -	\$ -		
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -		
1-3	Receivables	\$ 134,115	\$ -	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	\$ -	\$ -		
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -		
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -		
1-8		\$ -	\$ -		\$ -	\$ -		
1-9		\$ -	\$ -		\$ -	\$ -		
1-10		\$ -	\$ -		\$ -	\$ -		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 608,497	\$ -	(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	\$ 608,497	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -		
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	\$ 134,115	\$ -	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): TABOR	\$ 6,728	\$ -	Emergency Reserves	\$ -	\$ -		
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -		
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -		
1-35	Unassigned:	\$ 467,654	\$ -	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	\$ 474,382	\$ -	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	\$ 608,497	\$ -	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

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*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$ 118,126	\$ -	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	\$ 118,126	\$ -	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	\$ 12,641	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 10,949	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 82,403	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 103	\$ -	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): Events	\$ 58	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 224,280	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
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	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 224,280	\$ -	Add lines 2-24 and 2-28 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.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

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	Fund*	Fund*		
	Expenditures			Expenditures				
3-1	General Government	\$ 25,596	\$ -	General Operating & Administrative	\$ -	\$ -		
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -		
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -		
3-4	Fire	\$ 97,657	\$ -	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): Small equipment	\$ 8,402	\$ -	Utilities	\$ -	\$ -		
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -		
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -		
3-13		\$ -	\$ -		\$ -	\$ -		
3-14	Capital Outlay	\$ -	\$ -	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	\$ 131,655	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -		GRAND TOTAL \$ 131,655
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, 3-18)	\$ -	\$ -		
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	\$ 92,625	\$ -	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	\$ 346,550	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -		
3-32	Prior Period Adjustment (MUST explain)	\$ 35,207	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -		During the preparation of the 2017 Audit Exemption form an unlocated difference of approximately \$35,000 was identified, and corrected as a prior period adjustment.
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32			Net Position, December 31 Line 3-30 plus line 3-31				
	This total should be the same as line 1-36.	\$ 474,382	\$ -	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?
- 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:

☐
☐
☐

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☐
☐

The debt was fully repaid during the prior year. Therefore this response is "No" and remaining responses are blank.

- 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?
- If yes: How much? \$ -
- Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year?
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
- If yes: 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? \$ -
- 4-9 Does the entity have a certified mill levy?
- If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):

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Bond Redemption	0.000
General/Other	12.040
TOTAL	12.040

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
- 5-2 Certificates of deposit

\$ 474,382
\$ -

TOTAL CASH DEPOSITS

\$ 474,382

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

- 5-3
- 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
☒
☐

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?	☒	☐	During the preparation of the 2017 exemption form it was discovered that certain capital assets were misclassified, resulting in a net zero reclassification between buildings, and machinery & equipment.																																																																																																			
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: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #808080; color: white;"> <th style="width: 30%;"></th> <th style="width: 15%;">Balance - beginning of the year*</th> <th style="width: 15%;">Additions</th> <th style="width: 15%;">Deletions</th> <th style="width: 25%;">Year-End Balance</th> </tr> </thead> <tbody> <tr><td>Land</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Buildings</td><td style="text-align: right;">\$ 817,112</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ 250,204</td><td style="text-align: right;">\$ 566,908</td></tr> <tr><td>Machinery and equipment</td><td style="text-align: right;">\$ 354,802</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ (250,204)</td><td style="text-align: right;">\$ 605,006</td></tr> <tr><td>Furniture and fixtures</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Infrastructure</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Construction In Progress (CIP)</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Other (explain):</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Accumulated Depreciation (Enter a negative, or credit, balance)</td><td style="text-align: right;">\$ (540,991)</td><td style="text-align: right;">\$ (33,767)</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ (574,758)</td></tr> <tr style="background-color: #005596; color: white;"> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">\$ 630,923</td> <td style="text-align: right;">\$ (33,767)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 597,156</td> </tr> </tbody> </table> 6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #808080; color: white;"> <th style="width: 30%;"></th> <th style="width: 15%;">Balance - beginning of the year*</th> <th style="width: 15%;">Additions</th> <th style="width: 15%;">Deletions</th> <th style="width: 25%;">Year-End Balance</th> </tr> </thead> <tbody> <tr><td>Land</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Buildings</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Machinery and equipment</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Furniture and fixtures</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Infrastructure</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Construction In Progress (CIP)</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Other (explain):</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr><td>Accumulated Depreciation (Enter a negative, or credit, balance)</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ -</td></tr> <tr style="background-color: #005596; 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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?	☐	☒											
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.): <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">-</td></tr> <tr style="background-color: #005596; color: white;"> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">-</td> </tr> <tr><td style="text-align: right;">\$</td><td style="text-align: right;">-</td></tr> </tbody> </table>					\$	-	\$	-	\$	-	TOTAL	-	\$	-
\$	-													
\$	-													
\$	-													
TOTAL	-													
\$	-													

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:	☒	☐	☐			
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	\$	268,240			
			\$	-			
			\$	-			
			\$	-			

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)]? 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?	☐	☒		
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:					

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	\$	474,382	Unrestricted Fund Balance	\$	467,654	Total Tax Revenue	\$ 118,126
Current Liabilities	\$	-	Total Fund Balance	\$	474,382	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	134,115	PY Fund Balance	\$	346,550	Total Revenue	\$ 224,280
			Total Revenue	\$	224,280	Total Debt Service Principal	\$ -
			Total Expenditures	\$	131,655	Total Debt Service Interest	\$ -
			Interfund In	\$	-		
Governmental							
Total Cash & Investments	\$	474,382	Interfund Out	\$	-	Enterprise Funds	
Transfers In	\$	-	Proprietary			Net Position	\$ -
Transfers Out	\$	-	- Current Assets	\$		- PY Net Position	\$ -
Property Tax	\$	118,126	Deferred Outflow	\$		Government-Wide	
Debt Service Principal	\$		- Current Liabilities	\$		- Total Outstanding Debt	\$ -
Total Expenditures	\$	131,655	Deferred Inflow	\$		- Authorized but Unissued	\$ -
Total Developer Advances	\$		- Cash & Investments	\$		- Year Authorized	\$ -
Total Developer Repayments	\$		- Principal Expense	\$			

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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



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

Policy - Requirements

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Below is the certification and approval of the governing 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.

Print Board Member's Name		Electronically Signed
Board Member 1	Jim Peacock	I, <u>Jim Peacock</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 _____ Date: _____ My term Expires: _____
Board Member 2	Gene Fischer	I, <u>Gene Fischer</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 _____ Date: _____ My term Expires: _____
Board Member 3	Alan Kirton	I, <u>Alan Kirton</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 _____ Date: _____ My term Expires: _____
Board Member 4	Sam Mishkin	I, <u>Sam Mishkin</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 _____ Date: _____ My term Expires: _____
Board Member 5	Jean Gatza	I, <u>Jean Gatza</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 _____ Date: _____ My term Expires: _____
Board Member 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: _____
Board Member 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

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2017 FOR THE SUNSHINE FIRE PROTECTION DISTRICT, STATE OF COLORADO.

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

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

WHEREAS, neither revenues nor expenditures for the Sunshine Fire Protection District exceeded \$750,000 for Year 2017; and

WHEREAS, an application for exemption from audit for the Sunshine Fire Protection District has been prepared by Anton Collins Mitchell LLP, 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 by the Board of Directors of the Sunshine Fire Protection District that the application for exemption from audit for the Sunshine Fire Protection District for the year ended December 31, 2017, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Sunshine Fire Protection District; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Sunshine Fire Protection District for the year ended December 31, 2017.

ADOPTED THIS 13th day of March, A.D. 2018.

Electronically Signed

2018-03-28 22:23:25 UTC - 97.118.4.65

Alan Kirton

AssureSign®

a04ee0ee-6030-4300-ae5e-a8b00123d9b4

Chairman

ATTEST:

Electronically Signed

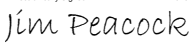
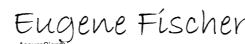
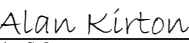
2018-03-29 03:17:18 UTC - 174.29.215.254

Jean Gatza

AssureSign®

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Secretary

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
<u>JIM PEACOCK</u>	<u>MAY 2020</u>	Electronically Signed  AssureSign® Electronically Signed
<u>GENE FISCHER</u>	<u>MAY 2020</u>	Electronically Signed  AssureSign® Electronically Signed
<u>ALAN KIRTON</u>	<u>MAY 2018</u>	Electronically Signed  AssureSign® Electronically Signed
<u>SAM MISHKIN</u>	<u>MAY 2020</u>	Electronically Signed  AssureSign® Electronically Signed
<u>JEAN GATZA</u>	<u>MAY 2018</u>	AssureSign®  AssureSign®



Independent Accountant's Compilation Report

Board of Directors
Sunshine Fire Protection District
Boulder, Colorado

Management is responsible for the application for exemption from audit of Sunshine Fire Protection District (the "District") as of December 31, 2017 included in the accompanying prescribed form in accordance with the Colorado state statute section 29-1-604, C.R.S. 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 American Institute of Certified Public Accountants. We did not audit or review the application for exemption from audit included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the application for exemption from audit included in the accompanying prescribed form.

The application for exemption from audit included in the accompanying prescribed form is presented in accordance with the requirements of Colorado state statute section 29-1-604, C.R.S., and is not intended to be a complete presentation of the District's assets and liabilities.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Anton Collins Mitchell LLP

March 26, 2018