

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

NORTHWEST CONEJOS FIRE PROTECTION DISTRICT
PO BOX 359
LA JARA, CO 81140
LORI SMITH
(719) 580-0775

For the Year Ended  
12/31/2018  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

**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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY

MARLO ANDERSON
CPA
PO BOX 545
(719) 843-0622
3/6/2019
Independent CPA hired to comple the Application for Exemption from Audit

**PREPARER** (SIGNATURE REQUIRED)

*Marlo Anderson*

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"/>	

**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
		General Fund	Fund*		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 340,950	\$ -	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		\$ -	\$ -		\$ -	\$ -	
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) <b>TOTAL ASSETS</b>	\$ 340,950	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 340,950	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
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	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
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) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted: Emergency Reserve	\$ 33,077	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 307,873	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 340,950	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 340,950	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

**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*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 144,241	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 26,787	\$ -	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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 171,028	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	\$ 12,424	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 50,000	\$ -	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	\$ 542	\$ -	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: Miscellaneous	\$ 6,772	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 240,766	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 240,766	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
							\$ 240,766

**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		Proprietary/Fiduciary Funds	Fund*	Fund*
		General Fund	Fund*			
<b>Expenditures</b>						
3-1	General Government	\$ 31,815	\$ -	\$ -	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ 36,990	\$ -	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ 26,941	\$ -	\$ -	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -	\$ -
3-11	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	\$ -	\$ -
3-14	Capital Outlay	\$ 50,400	\$ -	\$ -	\$ -	\$ -
	Debt Service					
3-15	Principal	\$ 41,570	\$ -	\$ -	\$ -	\$ -
3-16	Interest	\$ 1,880	\$ -	\$ -	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
3-20	All Other [specify...]:	\$ -	\$ -	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	\$ -	\$ -
3-22	<b>Add lines 3-1 through 3-21</b>	\$ 189,596	\$ -	\$ -	\$ -	\$ 189,596
3-23	<b>TOTAL EXPENDITURES</b>					
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -	\$ -
3-26		\$ -	\$ -	\$ -	\$ -	\$ -
3-27		\$ -	\$ -	\$ -	\$ -	\$ -
3-28		\$ -	\$ -	\$ -	\$ -	\$ -
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
3-30	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures					
	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 51,170	\$ -	\$ -	\$ -	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 289,780	\$ -	\$ -	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -
	Sum of Line 3-30, 3-31, and 3-32	\$ 340,950	\$ -	\$ -	\$ -	\$ -
	This total should be the same as line 1-36.					

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

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:

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	\$ 41,570	\$ -	\$ 41,570	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 41,570</b>	<b>\$ -</b>	<b>\$ 41,570</b>	<b>\$ -</b>

\*must agree to prior year ending balance

4-5 Please answer the following questions by marking the appropriate boxes.

YES  NO

4-5 Does the entity have any authorized, but unissued, debt?  
 How much? \$ -

If yes: Date the debt was authorized: \_\_\_\_\_  
 4-6 Does the entity intend to issue debt within the next calendar year?  
 How much? \$ -

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

4-7 What is the amount outstanding? \$ -  
 4-8 Does the entity have any lease agreements?   
 If yes: What is being leased? FIRE TRUCK  
 Number of years of lease? 12/21/2015  
 What is the original date of the lease? 5 - THE LEASE WAS PAID OFF IN 2018. SEE 4-4  
 Is the lease subject to annual appropriation?   
 What are the annual lease payments? \$ -

**PART 5 - CASH AND INVESTMENTS**

5-1 Please provide the entity's cash deposit and investment balances.

Please use this space to provide any explanations or comments:

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

AMOUNT \$ 307,767

TOTAL

5-2 Certificates of deposit

TOTAL CASH DEPOSITS \$ 33,183

TOTAL \$ 340,950

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

5-3

	AMOUNT	TOTAL
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ -	\$ 340,950

5-4 Please answer the following question by marking in the appropriate box

YES  NO

5-4 Are the entity's investments legal in accordance with Section 24-75-501, 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

**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	\$ 12,500	\$ -	\$ -	\$ 12,500
Buildings	\$ 188,806	\$ -	\$ -	\$ 188,806
Machinery and equipment	\$ 1,204,372	\$ 50,400	\$ -	\$ 1,254,772
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,405,678	\$ 50,400	\$ -	\$ 1,456,078

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*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? Fire and Police Pension Association

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 14,517
State contribution amount:	\$ 12,424
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	\$ 26,941

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

<b>TOTAL</b>	\$ 100
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Please use this space to provide any explanations or comments:

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

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

Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
General Fund	\$ 180,451
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

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

Please use this space to provide any explanations or comments:

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

10-1 Is this application for a newly formed governmental entity?  YES  NO

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?  YES  NO

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district?  YES  NO

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services?  YES  NO

If yes: List the name of the other governmental entity and the services provided:

10-6 Does the entity have a certified mill levy?  YES  NO

Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	6.000
Total mills	6.000

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	\$ 340,950	\$ 307,973	\$ 171,028
Current Liabilities	\$ -	\$ 340,950	\$ 240,766
Deferred Inflow	\$ -	\$ 289,780	\$ 240,766
		\$ 240,768	\$ 41,570
		\$ 189,596	\$ 1,880
<b>Governmental</b>			
Total Cash & Investments	\$ 340,950	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -
Property Tax	\$ 144,241	\$ -	\$ -
Debt Service Principal	\$ 41,570	\$ -	\$ -
Total Expenditures	\$ 189,596	\$ -	\$ -
Total Developer Advances	\$ -	\$ -	\$ -
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 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	Robert Manguez	I, <u>Robert Manguez</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>Robert Manguez</u> Date: <u>3/19/19</u> My term Expires: _____
2	Austin Valdez	I, <u>Austin Valdez</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>Austin Valdez</u> Date: <u>3/19/19</u> My term Expires: <u>2020</u>
3	Greg Martinez	I, <u>Greg Martinez</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>Greg Martinez</u> Date: <u>3/19/19</u> My term Expires: <u>2022</u>
4	Justin Rogers	I, <u>Justin Rogers</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>Justin Rogers</u> Date: <u>3/19/19</u> My term Expires: <u>2020</u>
5	Lionel Valdez	I, <u>Lionel Valdez</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>Lionel Valdez</u> Date: <u>3/19/19</u> My term Expires: <u>2022</u>
6	HENRY W SCHIMPF	I, <u>HENRY W SCHIMPF</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>Henry W Schimpf</u> Date: <u>3-19-19</u> My term Expires: <u>2020</u>
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: _____

EXHIBIT B  
BASE RENTALS SCHEDULE

Payment Date	Base Rentals Principal Component	Base Rentals Interest Component	Total Base Rental Due	Purchase Option Price (in addition to amount due in previous column)
				\$69,100.00
June 1, 2016	\$14,257.66	\$1,482.34	\$15,740.40	
June 1, 2017	\$13,272.09	\$2,467.91	\$15,740.50	
June 1, 2018	\$13,869.34	\$1,870.66	\$15,740.40	
June 1, 2019	\$14,493.46	\$1,246.54	\$15,740.40	
June 1, 2020	\$15,144.04	\$595.96	\$13,803.41	
Total	\$71,036.59	\$7,663.41	\$76,765.11	

Resolution for Exemption From Audit

Resolution No. 30-2018

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE NORTHWEST CONEJOS FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Northwest Conejos 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. state that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the state auditors, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Northwest Conejos Fire Protection District exceeded \$500,000 for fiscal year 2018; and

WHEREAS, an application for exemption from audit for Northwest Conejos Fire Protection District has been prepared by Wayne Coleman, CPA, and 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 Northwest Conejos Fire Protection District that the application for exemption from audit for Northwest Conejos Fire Protection District for the fiscal year ended December 31, 2018, has been reviewed and is hereby approved by a majority of the Board of Directors of the Northwest Conejos 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 Northwest Conejos Fire Protection District for the fiscal year ended December 31, 2018.

ADOPTED this 19th day of March, A.D., 2019, by the Board of Directors of the Northwest Conejos Fire Protection District at a regular meeting at which a legal quorum was present

  
Robert Marquez, President

(SEAL)

ATTEST:

  
Lionel Valdez, Secretary/Treasurer



Type or Print Names of Members of  
Board of Directors

Date Term  
Exp.

Signature

Robert Marquez

2022

Robert Marquez

Antonio Valdez

2020

Antonio Valdez

Greg Martinez

2022

Greg Martinez

Justin Rogers

2020

Justin Rogers

Lionel Valdez

2022

Lionel Valdez

HENRY SCHIMP

2020

Henry Schimp

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