

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Spanish Peaks and Bon Carbo Fire Protection District
109 W. Main St.
Trinidad, CO 81082

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

CONTACT PERSON
PHONE
EMAIL
FAX

Bernadette Cappellucci
(719) 846-2080
bernadette@centurysolutions.org
(719) 845-1071

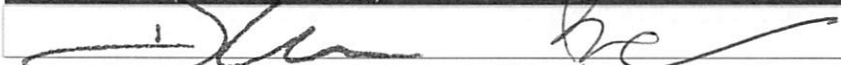
CERTIFICATION OF PREPARER

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

Dave Grove/ Bernadette Cappellucci
President/ Audit Manager
Century Financial Group
109 W. Main St., Trinidad, CO 81082
(719) 846-2080
3/25/2019

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"/>	

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	\$ 484,120	\$ -	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		\$ -	\$ -	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	\$ 484,120	\$ -	(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	\$ 484,120	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ 2,969	\$ -	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	\$ 2,969	\$ -	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	\$ 2,969	\$ -	(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:	\$ 481,151	\$ -	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	\$ 481,151	\$ -	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	\$ 484,120	\$ -	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				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 172,801	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
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	\$ 172,801	\$ -	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	\$ 10,350	\$ -	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	\$ 1,561	\$ -	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...]: Insurance Claim \$216; Insurance Refund \$1345	\$ 1,561	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23	Misc. Inc = Pinnacol Dividend \$249; SIEA Capital Credit \$69.39	\$ 318	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 186,591	\$ -	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	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 186,591	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 186,591

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		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
3-1	Expenditures					
3-2	General Government	\$ 19,040	\$ -	\$ -	\$ -	Line 3-31 does not match prior year report because the 2016 Fund Bal. should have been \$517,471, and 2017 Fund Bal. should have been \$427,564.
3-3	Judicial	\$ -	\$ -	\$ -	\$ -	2017 Fund Bal. reported was \$416,812. This difference comes from an adjustment of tax revenue of \$4305.40 deposited in 2018 for year 2017, and also a check for \$6450.94 written in 2017 was voided.
3-4	Law Enforcement	\$ -	\$ -	\$ -	\$ -	
3-5	Fire	\$ 29,583	\$ -	\$ -	\$ -	
3-6	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-7	Solid Waste	\$ -	\$ -	\$ -	\$ -	
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -	
3-9	Health	\$ -	\$ -	\$ -	\$ -	
3-10	Culture and Recreation	\$ -	\$ -	\$ -	\$ -	
3-11	Transfers to other districts	\$ -	\$ -	\$ -	\$ -	
3-11	Other [specify...]:	\$ 19,553	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.
3-12	Insurance	\$ 1,119	\$ -	\$ -	\$ -	Other [specify...]
3-13	Training	\$ 16,452	\$ -	\$ -	\$ -	
3-13	Utilities	\$ -	\$ -	\$ -	\$ -	
3-14	Capital Outlay	\$ 47,256	\$ -	\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	\$ -	\$ -	
3-16	Principal	\$ -	\$ -	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-21	All Other [specify...]:	\$ -	\$ -	\$ -	\$ -	
3-22	Grand Total	\$ 133,004	\$ -	\$ -	\$ -	GRAND TOTAL 133,004
3-23	Interfund Transfers (in)	\$ -	\$ -	\$ -	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	\$ -	\$ -	
3-25	Other Expenditures (Revenue):	\$ -	\$ -	\$ -	\$ -	
3-26		\$ -	\$ -	\$ -	\$ -	
3-27		\$ -	\$ -	\$ -	\$ -	
3-28		\$ -	\$ -	\$ -	\$ -	
3-29		\$ -	\$ -	\$ -	\$ -	
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 53,587	\$ -	\$ -	\$ -	
3-31	Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 427,564	\$ -	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	
3-33	Sum of Line 3-30, 3-31, and 3-32	\$ 481,151	\$ -	\$ -	\$ -	
3-33	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) 859-3000 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? \$ -
- 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? Tamrock Tower Repeater Lease; see attached Lease Agreement
- What is the original date of the lease? 7/17/2018
- Number of years of lease? 5 years
- Is the lease subject to annual appropriation? YES NO
- What are the annual lease payments? \$ 2,400

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	\$ 192,471		
5-2 Certificates of deposit	\$ 286,803		
TOTAL CASH DEPOSITS		\$ 479,274	

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

	\$ -		
	\$ -		
	\$ -		
	\$ -		
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS		\$ 479,274	

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	\$ 63,264	\$ -	\$ -	\$ 63,264
Buildings	\$ 1,433,358	\$ -	\$ -	\$ 1,433,358
Machinery and equipment	\$ 627,386	\$ 40,255	\$ -	\$ 667,641
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)	\$ (1,913,921)	\$ (104,526)	\$ -	\$ (2,018,447)
TOTAL	\$ 1,142,578	\$ (64,271)	\$ -	\$ 1,078,307

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

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan? 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
- 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 use this space to provide any explanations or comments:

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
Budgeted 2018 Expenditures	\$ 74,580
Capital Reserve	\$ 46,262
Emergency Reserve	\$ 16,300
	\$ -

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

- 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:
- Mutual aid agreement with Fisher's Peak FPD, Trinidad FPD, LAC Sheriff's Dept., Stonewall FPD, Hoehne FPD
- 10-6 Does the entity have a certified mill levy? YES NO
- If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Please use this space to provide any explanations or comments:

Bond Redemption mills	0.000
General/Other mills	3.950
Total mills	3.950

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	\$ 479,274	Unrestricted Fund Balan \$	481,151	Total Tax Revenue \$ 172,801
Current Liabilities	\$ 2,969	Total Fund Balance \$	481,151	Revenue Paying Debt Service \$ -
Deferred Inflow	\$ -	PY Fund Balance \$	427,564	Total Revenue \$ 186,591
		Total Revenue \$	186,591	Total Debt Service Principal \$ -
		Total Expenditures \$	133,004	Total Debt Service Interest \$ -
		Interfund In \$	-	
		Interfund Out \$	-	
Governmental		Proprietary		Enterprise Funds
Total Cash & Investments	\$ 484,120	- Current Assets \$		Net Position \$ -
Transfers In	\$ -	Deferred Outflow \$		- PY Net Position \$ -
Transfers Out	\$ -	- Current Liabilities \$		- Government-Wide
Property Tax	\$ 172,801	Deferred Inflow \$		- Total Outstanding Debt \$ -
Debt Service Principal	\$ -	- Cash & Investments \$		- Authorized but Unissued \$ -
Total Expenditures	\$ 133,004	- Principal Expense \$		- Year Authorized \$ -
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: May 2020
1	David Groubert	I, David Groubert, 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 Groubert</u> Date: <u>3-28-19</u> My term Expires: May 2020
2	Wyatt Lisonbee	I, Wyatt Lisonbee, 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>Wyatt Lisonbee</u> Date: <u>3-28-19</u> My term Expires: May 2022
3	Janice Salapich	I, Janice Salapich, 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>3-29-19</u> My term Expires: May 2020
4	Donnie Nuanes	I, Donnie Nuanes, 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: May 2022
5	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: _____
6	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: _____
7	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: _____

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 2018 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, 2018, 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, 2018.

ADOPTED THIS 26th day of March, A.D. 2019.

David Groubert, President

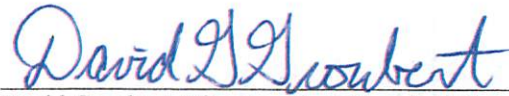
Janice Salapich, Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
David Groubert	May 2020	<u>David Groubert</u>
Wyatt Lisonbee	May 2022	<u>Wyatt Lisonbee</u>
Janice Salapich	May 2020	<u>Janice Salapich</u>
Donnie Nuanes	May 2022	_____

RESOLUTION NO. 2018-01
SPANISH PEAKS BON CARBO FIRE PROTECTION DISTRICT

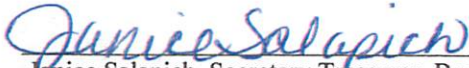
At the regularly scheduled meeting on July 13th, 2018, the Board of Directors of the Spanish Peaks and Bon Carbo Fire Protection District voted to accept the terms of the Tamrock Repeater Tower Easement Agreement with Brent and Tamara Tamburelli on the basis as written. It was voted that David Groubert, Vice President of the District shall sign as the District authorized agent with Janice Salapich, Secretary Treasurer to attest.

The foregoing resolution was unanimously adopted on the 13th day of July, 2018



David Groubert, Vice President, Board of Directors

Attestation:



Janice Salapich, Secretary Treasurer, Board of Directors



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Patricia M. Vigil, COUNTY RECORDER

Filed for Record in LAS ANIMAS, CO

REPEATER TOWER EASEMENT AGREEMENT

This agreement is made and entered into this 17th day of July, 2018 by and between Brent and Tamara Tamburelli, owners of the servient estate, hereinafter sometimes referred to as "Owners," and the Spanish Peaks/ Bon Carbo Fire Protection District, a Colorado title 32 special district, the dominant tenant, hereinafter sometimes referred to as "District."

RECITALS

- (A) Owners represent that they own a tract of land 12 miles NW of the City of Trinidad, CO, Las Animas County. Lat(NAD83): 37-13-38.1 N Long(NAD83): 104-37-32.0 W, which wholly contains the tower site easement described herein below and that they have legal right of ingress and egress to and from said tract, the non-exclusive right to which can be conveyed herein for the purposes set forth in this agreement without violation of any deed, land use planning or other conveyancing or legal restrictions.
- (B) An existing repeater tower is located within and upon said tract which is owned by Tamburelli Construction LLC. District desires to place a radio repeater, batteries and a solar charging system on the existing repeater tower. Owners have agreed to allow said radio repeater batteries and solar charging system to be placed on the tower by the District subject to the provisions of this agreement. Owners will supply a building to house the equipment. The District is responsible for any repairs to the building during the term of this lease. The District will supply a cabinet that the repeater and batteries will be housed in.

NOW THEREFORE, in consideration of the premises the parties hereto agree as follows:

1. Owners hereby grant and convey to District and easement, referred to herein as the "repeater space" within a 30 foot radius of the following point: 12 miles NW of the City of Trinidad, CO, Las Animas County. Lat(NAD83): 37-13-38.1 N Long(NAD83): 104-37-32.0 W Together with a non-exclusive right of ingress and egress to and from the tower site, over and upon Owners' land and existing road, for the limited purpose of installing, maintaining, repairing, or improving a new repeater. District's right of access shall be limited to District's activities upon said easement and tower site and District's right shall not be assignable or transferable. The District shall be responsible for its repeater at District's sole expense and for insuring, at the District's sole expense, any repeater placed on the premises. Owner, or other parties using the road per any agreement with the Owner, at their expense shall be responsible for the maintenance, repair and improvement of the access road. Owner, and any other parties Owner may contract with, shall be responsible for testing and required maintenance of the repeater tower in such a manner as to allow proper use of the tower at all times.
2. A. Said grant shall be for 5 years from the date of this easement grant subject to the District's legal right to terminate this agreement in any given year to comply with public finance laws. The District shall have the sole responsibility for installation, maintenance, repair and replacement of its repeater at its sole expense during that time.. The District agrees to pay a

monthly fee of \$200 during the initial 5-year term and shall have the option to renew for additional 5-year terms. The District shall give Owner 60 days written notice, calculated from the date of mailing or hand delivery, of its intent to renew the lease for additional 5-year terms as provided above after the initial 5-year term, or to cancel this lease in any given year; provided that rent payable shall be through the end of the current year if this agreement is terminated by the District to comply with public finance laws regardless of when notice is given.

B. In the event the access road or the tower are damaged or destroyed such that the District is unable to use its repeater as usual in the normal course of performing its duties for a period of two (2) weeks or more, the rent payable hereunder shall be abated on a daily basis commencing on the first day after said two week period until the District's ability to use the repeater as aforesaid has been restored. Rent shall not abate at any time that the District's repeater is not functional unless Owner's negligent or intentional acts or omissions directly caused the repeater to be non-functional.

C. Said non-exclusive use of the tower site and access easement shall not be extended beyond those uses set forth in paragraph (1) above and shall be consistent with the District's Service Plan and state law. The District shall use ordinary and reasonable care while using said access and repeater site and District shall be responsible for insuring any and all improvements placed upon or within the tower site pursuant to this agreement.

3. Owners reserve the non-exclusive right of access to the tower site upon the existing road as well as the non-exclusive use of the tower site subject to District's rights granted herein and the need to restrict access for security. Owners may assign or transfer any portion of such non-exclusive rights to third parties as long as the rights granted to District herein, and District's operations, are not compromised or interfered with. District shall use the existing road at all times, including during construction, and shall not construct any new access roadway.
4. District shall use reasonable diligence to complete projects and reasonable care during any installation, maintenance, repair or improvement activities and shall reasonably restore any material damage or deterioration in this site from such activities. District shall also comply with all local, state and federal laws and regulations with respect to its activities on said access road and tower site and shall be responsible for all fines, claims, damages, loss of property or injury to persons by reason of failure to comply.
5. Owner shall not be liable for any personal injury to District or to its officers, agents, or employees, or to any other occupant of any part of the owner's property, for any damage to any Property of the District or of any other occupant of any part of the Owner's Property, irrespective of how much injury or damage may be caused, whether from action of the elements or occupants of adjacent properties, including properties now owned by the Owners.
6. To the extent permissible under Colorado governmental immunity laws District agrees to indemnify, defend and save harmless Owner, and any person or persons in privity of estate or contract with the Owner, with respect to the Owners' property, from and against any and all claims and demands of third persons (including but not limited to those for death, for personal

injuries, or for loss of or damage to property, occurring in or arising, directly or indirectly), in connection with the use and occupancy of the Owner's Property or the business conducted within and upon the Owner's Property, and from and against all costs, expenses and liability occurring in or in connection with any such claim or proceeding brought thereon, indemnification to include reasonable attorney fees and consultant's fees and expenses.

7. At all times during the lease term or any extension thereof, District will provide and keep in force liability insurance covering Owner and District of liability for property damage and personal injury. The insurance is to be carried by one or more insurance companies selected by District and approved by Owner and will be paid for by District. The insurance provided under this section must be in the amount not less than \$2,000,000.00. This insurance will protect Owners and District against liability to any employees or servants of District or to any other person or persons whose property damage or personal injury arises out of or in connection with the occupation, use, or condition of the premises.
8. Owners reserve the exclusive right to the property as to easements for installation of (utilities, gas, electricity, water, oil) and new roads.
9. The parties hereto agree to do nothing to interfere with the other's use and enjoyment of the premises consistent with this agreement.
10. This easement shall not be terminated by Owners for any breach by District hereunder unless it can be proven by clear and convincing evidence that District's conduct has been in wanton and willful disregard of Owner's rights or that District has abandoned the site and use of the repeater tower and related equipment for a period of at least 5 consecutive years. This easement grant shall terminate immediately upon completion of the dissolution of the Spanish Peaks/ Bon Carbo Fire Protection District with no other governmental entity or political subdivision assuming responsibility for fire protection or emergency services in the area.
11. District, at its sole expense, may install a gate and lock for security purposes or construct any other improvements to secure the site to the District's satisfaction, at District's sole expense as long as Owners are provided a key or other means of access convenient and acceptable to Owners. Owners shall be entitled to approve the nature and extent of such security improvements, but shall not withhold approval to the detriment of District's need to secure the site. Site will remain locked and only 1 key will be given to the communications company the District chooses to complete the installation and service on the repeater. If for any reason the District changes communications companies, Owners will be notified within 24 hours and the locks and keys will be changed.
12. The prevailing party in any conflict arising out of this easement grant or the covenants herein contained, or arising out of any performance of any equitable, regulatory or other principles, shall be entitled to reasonable attorney's and consultant's fees regardless of the means of conflict resolution.
13. District hereby represents that this agreement has been approved by a motion or resolution of the board of directors prior to execution and that the authorized agent signing on behalf of the District below has been duly authorized to execute this agreement and easement grant on behalf of the District.

14. This easement grant constitutes the final and complete agreement between the parties hereto and is intended to be binding upon the respective parties' heirs, successors and assigns. All verbal agreements and previous discussions are merged in this Agreement which shall not be modified except in writing and signed by the respective parties.
15. Either party may record this lease or a memorandum sufficient to comply with the law regarding notice of this lease to third parties. Subject to the provision herein allowing other governmental agencies working with the District or providing other emergency services to use and access the District's repeater, the District may not assign its interest in this Agreement without the prior written consent of the Owner who shall be entitled to determine whether the Assignee would be a proper and suitable party to this Agreement and capable of performing all of the District's responsibilities herein.

OWNERS:

Brent A. Tamburelli 7-17-18 Tamara L. Tamburelli 7-17-18

Brent A. Tamburelli
Date

Date Tamara L. Tamburelli

Spanish Peaks/ Bon Carbo Fire Protection District:

David H. Stewart 7/17/18

By: President or other authorized agent of the district

Date

Attestation:

Janice Salapich 7-17-18

Secretary of the District

Date

STATE OF COLORADO)
)ss
COUNTY OF LAS ANIMAS)

The foregoing instrument was acknowledged before me on this 17th day of July, 2018, by Brent A Tamburelli.

Witness my hand and official seal:

[Signature]

My commission expires: 10-12-20

Notary Public

