

Application for Exemption From Audit Long Form

Instructions

**For local governments with either revenues or expenditures/expenses
more than \$200,000 but not more than \$1,000,000**

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.), any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$1,000,000 for the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit each year and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Long Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis**. Proprietary Activity should be reported on the **Cash or Budgetary Basis** — a budget to GAAP reconciliation is provided in Part 3B.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- Has the preparer signed the application prior to board approval?
- Has the entity corrected all prior year deficiencies as communicated by the OSA?
- Has the application been **personally** reviewed and approved by the governing body?
- Are all sections on the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? Yes No

- If yes, have you read and understood the Electronic Signature Policy? See policy in Part 11.

-- or --

- If yes, have you included a resolution?
 - Does the resolution state that the governing body personally reviewed and approved the resolution in an open public meeting?
 - Has the resolution been signed by a majority of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? Yes No

If yes, does the application include original ink signatures from the majority of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? Email: osa.lg@coleg.gov Phone: 303-869-3000

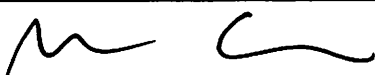
Contact Information

For the year ended 12/31/25 or the fiscal year ended 12/31/25

Name of government	Spanish Peaks Bon Carbo Fire Protection District
Street address	109 W Main St
City, State, Zip	Trinidad, CO 81082
Contact person	Bernadette Cappellucci
Phone	719-846-2080
Email	bernadette@centurysolutions.org

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. The preparer must sign prior to board approval.

Name	Bernadette Cappellucci	
Title	Audit Manager	
Firm name (if applicable)	Century Financial Group	
Address	109 W Main St, Trinidad, CO 81082	
Phone	719-846-2080	
Relationship to entity	Account Manager	
Preparer signature	Date prepared	
	3/04/26	

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.)	<input type="radio"/> Yes	<input checked="" type="radio"/> No
If yes, enter date filed		

Part 1: Financial Statements — Balance Sheet

Part 1A: Governmental Funds (Modified Accrual Basis) Table

Enter the type of each governmental fund in the fields below.

Fund A: General

Fund B: _____

Fund C: _____

Fund D: _____

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
Assets					
1-1	Cash and Cash Equivalents	\$ 487,499			
1-2	Investments	\$ 28,145			
1-3	Receivables				
1-4	Due from Other Entities or Funds				
1-5	Property Tax Receivable				
1-6	All Other Assets:				
1-7	Lease Receivable (as Lessor)				
Other (specify in lines 1-8 through 1-10)					
1-8					
1-9					
1-10					
1-11	TOTAL ASSETS (Add lines 1-1 through 1-10)	\$ 515,644	\$ 0	\$ 0	\$ 0
Deferred Outflows of Resources (specify in lines 1-12 and 1-13)					
1-12					
1-13					
1-14	Total Deferred Outflows (Add lines 1-12 through 1-13)	\$ 0	\$ 0	\$ 0	\$ 0
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS (Add lines 1-11 and 1-14)	\$ 515,644	\$ 0	\$ 0	\$ 0

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
	Liabilities				
1-16	Accounts Payable	\$ 4,740			
1-17	Accrued Payroll and Related Liabilities				
1-18	Unearned Revenue				
1-19	Due to Other Entities or Funds				
1-20	All Other Current Liabilities				
1-21	TOTAL CURRENT LIABILITIES (Add lines 1-16 through 1-20)	\$ 4,740	\$ 0	\$ 0	\$ 0
	All Other Liabilities (specify in lines 1-22 through 1-25)				
1-22					
1-23					
1-24					
1-25					
1-26	TOTAL LIABILITIES (Add lines 1-21 through 1-25)	\$ 4,740	\$ 0	\$ 0	\$ 0
	Deferred Inflows of Resources				
1-27	Deferred Property Taxes				
1-28	Lease related (as Lessor)				
1-29	TOTAL DEFERRED INFLOWS (Add lines 1-27 through 1-28)	\$ 0	\$ 0	\$ 0	\$ 0
	Fund Balance				
1-30	Nonspendable-Prepaid				
1-31	Nonspendable-Inventory				
1-32	Restricted				
1-33	Committed				
1-34	Assigned				
1-35	Unassigned	\$ 510,904			
1-36	Total Fund Balance (Add lines 1-30 through 1-35. This total should be the same as line 3-34)	\$ 510,904	\$ 0	\$ 0	\$ 0
1-37	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE (Add lines 1-26, 1-29, and 1-36. This total should be the same as line 1-15)	\$ 515,644	\$ 0	\$ 0	\$ 0

Part 1B: Proprietary/Fiduciary Funds Table

Enter the type of each proprietary/fiduciary fund in the fields below.

Fund A: _____

Fund B: _____

Fund C: _____

Fund D: _____

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
	Assets				
1-38	Cash and Cash Equivalents				
1-39	Investments				
1-40	Receivables				
1-41	Due from Other Entities or Funds				
	Other Current Assets (specify in line 1-42)				
1-42					
1-43	Total Current Assets (Add lines 1-38 through 1-42)	\$ 0	\$ 0	\$ 0	\$ 0
1-44	Capital & Right-to-Use Assets, net (from Part 6, Capital & Right-to-Use Table)				
	Other Long Term Assets (specify in lines 1-45 through 1-47)				
1-45					
1-46					
1-47					
1-48	TOTAL ASSETS (Add lines 1-43 through 1-47)	\$ 0	\$ 0	\$ 0	\$ 0
	Deferred Outflows of Resources (specify in lines 1-49 through 1-50)				
1-49					
1-50					
1-51	Total Deferred Outflows (Add lines 1-49 through 1-50)	\$ 0	\$ 0	\$ 0	\$ 0
1-52	TOTAL ASSETS AND DEFERRED OUTFLOWS (Add lines 1-48 and 1-51)	\$ 0	\$ 0	\$ 0	\$ 0

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
Liabilities					
1-53	Accounts Payable				
1-54	Accrued Payroll and Related Liabilities				
1-55	Accrued Interest Payable				
1-56	Due to Other Entities or Funds				
1-57	All Other Current Liabilities				
1-58	TOTAL CURRENT LIABILITIES (Add lines 1-53 through 1-57)	\$ 0	\$ 0	\$ 0	\$ 0
1-59	Proprietary Debt Outstanding (from Part 4, Debt Schedule Table)				
	Other (specify in lines 1-60 through 1-62)				
1-60					
1-61					
1-62					
1-63	TOTAL LIABILITIES (Add lines 1-58 through 1-62)	\$ 0	\$ 0	\$ 0	\$ 0
Deferred Inflows of Resources					
1-64	Pension/OPEB Related				
	Other (specify in line 1-65)				
1-65					
1-66	TOTAL DEFERRED INFLOWS (Add lines 1-64 through 1-65)	\$ 0	\$ 0	\$ 0	\$ 0
Net Position					
1-67	Net Investment in Capital and Right-to-Use Assets				
1-68	Emergency Reserves				
1-69	Other Designation/Reserves				
1-70	Restricted				
1-71	Undesignated/Unreserved/Unrestricted				
1-72	Total Net Position (Add lines 1-67 through 1-71. This total should be the same as 3-70.)	\$ 0	\$ 0	\$ 0	\$ 0
1-73	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION (Add lines 1-63, 1-66, and 1-72. This total should be the same as 1-52.)	\$ 0	\$ 0	\$ 0	\$ 0

Part 1C: Comments or Additional Information

Please use this space to provide explanation of any item in this section (optional).

Part 2: Financial Statements — Operating Statement — Revenues

Part 2A: Governmental Funds Table

Enter the type of each governmental fund in the fields below.

Fund A: General

Fund B: _____

Fund C: _____

Fund D: _____

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
	Tax Revenue				
2-1	Property (include mills levied in question 10-12)	\$ 253,627			
2-2	Specific Ownership				
2-3	Sales and Use Tax				
	Other Tax Revenue (specify in lines 2-4 through 2-6)				
2-4					
2-5					
2-6					
2-7	TOTAL TAX REVENUE (Add lines 2-1 through 2-6)	\$ 253,627	\$ 0	\$ 0	\$ 0
	Other Revenue Sources				
2-8	Licenses and Permits				
2-9	Highway Users Tax Funds (HUTF)				
2-10	Conservation Trust Funds (Lottery)				
2-11	Community Development Block Grant				
2-12	Fire & Police Pension				
2-13	Grants	\$ 17,400			
2-14	Donations	\$ 50			
2-15	Charges for Sales and Services				
2-16	Rental Income	\$ 20,981			

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
2-17	Fines and Forfeits				
2-18	Interest/Investment Income	\$ 14,772			
2-19	Tap Fees				
2-20	Proceeds from Sale of Capital Assets				
	Other (specify in lines 2-21 through 2-22)				
2-21	Reimb. for electric in addition to rental income	\$ 2,343			
2-22	Pinnacol Dividend (\$134) + SIEA capital credit retirement (\$100.22)	\$ 234			
2-23	TOTAL REVENUES (Add lines 2-7 through 2-22)	\$ 309,407	\$ 0	\$ 0	\$ 0
	Other Financing Sources (should agree to Part 4, Debt Schedule Table, column 'issued during the year')				
2-24	Debt Proceeds				
2-25	Lease Proceeds				
2-26	Developer Advances				
	Other (specify in line 2-27)				
2-27					
2-28	Total Other Financing Sources (Add lines 2-24 through 2-27)	\$ 0	\$ 0	\$ 0	\$ 0
2-29	TOTAL REVENUES AND OTHER FINANCING SOURCES (Add lines 2-23 and 2-28)	\$ 309,407	\$ 0	\$ 0	\$ 0

Part 2B: Proprietary/Fiduciary Funds Table

Enter the type of each proprietary/fiduciary fund in the fields below.

Fund A: _____

Fund B: _____

Fund C: _____

Fund D: _____

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
	Tax Revenue				
2-30	Property (include mills levied in question 10-12)				
2-31	Specific Ownership				
2-32	Sales and Use Tax				
	Other Tax Revenue (specify in lines 2-33 through 2-36)				
2-33					
2-34					
2-35					
2-36	TOTAL TAX REVENUE (Add lines 2-30 through 2-35)	\$ 0	\$ 0	\$ 0	\$ 0
	Other Revenue Sources				
2-37	Licenses and Permits				
2-38	Highway Users Tax Funds (HUTF)				
2-39	Conservation Trust Funds (Lottery)				
2-40	Community Development Block Grant				
2-41	Fire & Police Pension				
2-42	Grants				
2-43	Donations				
2-44	Charges for Sales and Services				
2-45	Rental Income				
2-46	Fines and Forfeits				
2-47	Interest/Investment Income				

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
2-48	Tap Fees				
2-49	Proceeds from Sale of Capital Assets				
	All Other (specify in lines 2-50 through 2-51)				
2-50					
2-51					
2-52	TOTAL REVENUES (Add lines 2-36 through 2-51)	\$ 0	\$ 0	\$ 0	\$ 0
	Other Financing Sources (should agree to Part 4, Debt Schedule Table, column 'issued during the year')				
2-53	Debt Proceeds				
2-54	Lease Proceeds				
2-55	Developer Advances				
	Other (specify in line 2-56)				
2-56					
2-57	Total Other Financing Sources (Add lines 2-53 through 2-56)	\$ 0	\$ 0	\$ 0	\$ 0
2-58	TOTAL REVENUES AND OTHER FINANCING SOURCES (Add lines 2-52 and 2-57)	\$ 0	\$ 0	\$ 0	\$ 0

Part 2C: Comments or Additional Information

Please use this space to provide explanation of any item in this section (optional).

Part 3: Financial Statements — Operating Statement — Expenditures/Expenses

Part 3A: Governmental Funds Table

Enter the type of each governmental fund in the fields below.

Fund A: General

Fund B: _____

Fund C: _____

Fund D: _____

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
	Expenditures				
3-1	General Government	\$ 64,782			
3-2	Judicial				
3-3	Law Enforcement				
3-4	Fire	\$ 109,602			
3-5	Highways & Streets				
3-6	Solid Waste				
3-7	Contributions to Fire & Police Pension Association				
3-8	Health				
3-9	Culture and Recreation				
3-10	Transfers to other districts				
	Other (specify in lines 3-11 through 3-13)				
3-11					
3-12					
3-13					
3-14	Capital Outlay	\$ 269,594			
	Debt Service				
3-15	Principal (from Part 4, Debt Schedule Table)				
3-16	Interest				

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
3-17	Bond Issuance Costs				
3-18	Developer Principal Repayments (from Part 4, Debt Schedule Table)				
3-19	Developer Interest Repayments				
	All Other (specify in lines 3-20 through 3-22)				
3-20					
3-21					
3-22					
3-23	TOTAL EXPENDITURES (Add lines 3-1 through 3-22)	\$ 443,979	\$ 0	\$ 0	\$ 0
	Transfers and Other Expenditures				
3-24	Interfund Transfers (In)				
3-25	Interfund Transfers (Out)				
	Other Expenditures (Revenues) (Specify in lines 3-26 through 3-28.)				
3-26					
3-27					
3-28					
3-29	Total Transfers and Other Expenditures (Add lines 3-24 through 3-28)	\$ 0	\$ 0	\$ 0	\$ 0
3-30	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES (line 2-29 less line 3-23 less line 3-29)	-\$ 134,572	\$ 0	\$ 0	\$ 0
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 645,476			
3-32	Prior Period Adjustment (MUST explain in line 3-33)				
3-33					
3-34	FUND BALANCE, DECEMBER 31 (Add lines 3-30, 3-31, and 3-32. Should match line 1-36.)	\$ 510,904	\$ 0	\$ 0	\$ 0

Part 3B: Proprietary/Fiduciary Funds Table

Enter the type of each proprietary/fiduciary fund in the fields below.

Fund A: _____

Fund B: _____

Fund C: _____

Fund D: _____

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
	Expenses				
3-35	General Operating and Administrative				
3-36	Salaries				
3-37	Payroll Taxes				
3-38	Contract Services				
3-39	Employee Benefits				
3-40	Insurance				
3-41	Accounting and Legal Fees				
3-42	Repair and Maintenance				
3-43	Supplies				
3-44	Utilities				
3-45	Contributions to Fire & Police Pension Association				
	Other (specify in lines 3-46 through 3-47)				
3-46					
3-47					
3-48	Capital Outlay				
	Debt Service				
3-49	Principal (should match amount in Part 4, Debt Schedule Table)				
3-50	Interest				
3-51	Bond Issuance Costs				
3-52	Developer Principal Repayments				

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
3-53	Developer Interest Repayments				
	All Other (specify in lines 3-54 through 3-57)				
3-54					
3-55					
3-56					
3-57					
3-58	TOTAL EXPENSES (Add lines 3-35 through 3-57)	\$ 0	\$ 0	\$ 0	\$ 0
	GAAP Reconciling Items				
3-59	Net Interfund Transfers (In) Out				
	Other (specify in line 3-60. Enter negative for expense.)				
3-60					
3-61	Depreciation/Amortization				
3-62	Other Financing Sources (from line 2-57)				
3-63	Capital Outlay (from line 3-48)				
3-64	Debt Principal (from line 3-49, 3-52)				
3-65	Total GAAP Reconciling Items (Add lines 3-60, 3-63, and 3-64, subtract lines 3-61 and 3-62)	\$ 0	\$ 0	\$ 0	\$ 0
3-66	NET INCREASE (DECREASE) IN NET POSITION (Line 2-58, less line 3-58, plus line 3-65, less line 3-59)	\$ 0	\$ 0	\$ 0	\$ 0
3-67	Net Position, January 1 from December 31 prior year report				
3-68	Prior Period Adjustment (MUST explain in line 3-69)				
3-69					
3-70	NET POSITION, DECEMBER 31 (Add lines 3-66, 3-67, and 3-68. Should match line 1-72.)	\$ 0	\$ 0	\$ 0	\$ 0

Part 3C: Grand Total of Revenues and Expenditures/Expenses

Line	Description	Total
Total Revenues per Fund		
3-71	General	\$ 309,407
3-72		\$ 0
3-73		\$ 0
3-74		\$ 0
3-75	Governmental Funds (Add lines 3-71 through 3-74)	\$ 309,407
3-76		\$ 0
3-77		\$ 0
3-78		\$ 0
3-79		\$ 0
3-80	Proprietary/Fiduciary Funds (Add lines 3-76 through 3-79)	\$ 0
3-81	GRAND TOTAL REVENUES (ALL FUNDS) (Add lines 3-75 and 3-80)	\$ 309,407
Total Expenditures/Expenses per Fund		
3-82	General	\$ 443,979
3-83		\$ 0
3-84		\$ 0
3-85		\$ 0
3-86	Governmental Funds (Add lines 3-82 through 3-85)	\$ 443,979
3-87		\$ 0
3-88		\$ 0
3-89		\$ 0
3-90		\$ 0
3-91	Proprietary/Fiduciary Funds (Add lines 3-87 through 3-90)	\$ 0
3-92	GRAND TOTAL EXPENDITURES/EXPENSES (ALL FUNDS) (Add lines 3-86 and 3-91)	\$ 443,979

IF EITHER GRAND TOTAL REVENUES OR EXPENDITURES/EXPENSES FOR ALL FUNDS IS GREATER THAN \$1,000,000 — 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 3D: Comments or Additional Information

Please use the space below to provide any additional information (optional).

Part 4: Debt Outstanding, Issued, and Retired

4-1	Does the entity have outstanding debt?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
4-2	If no, skip to line 4-15. If yes, please attach a copy of the entity's debt repayment schedule.		
4-3	Is the debt repayment schedule attached?	<input checked="" type="radio"/> N/A	<input type="radio"/> Yes <input type="radio"/> No
4-4	If no, MUST explain below. 		
4-5	Is the entity current in its debt service payments?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
4-6	If no, MUST explain below. 		
4-7	If no, also indicate if the government is in default with its bond agreements.	<input type="radio"/> Yes	<input checked="" type="radio"/> No

Debt Schedule Table

Please complete the following debt schedule, if applicable.

Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
4-8	General Obligation Bonds				\$ 0
4-9	Revenue Bonds				\$ 0
4-10	Notes/Loans				\$ 0
4-11	Lease and SBITA** Liabilities (GASB 87 & 96)				\$ 0
4-12	Developer Advances				\$ 0
	Other (specify in line 4-13)				
4-13					\$ 0
4-14	TOTAL (Add lines 4-8 through 4-13)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Subscription-Based Information Technology Arrangements

Comments (optional)

4-15	Does the entity have any authorized but unissued debt as of its fiscal year-end?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
4-16	If yes, how much?		
4-17	Date the debt was authorized		
4-18	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
4-19	If yes, how much?		
4-20	Date of the most recent Service Plan		
4-21	Does the entity intend to issue debt within the next calendar year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
4-22	If yes, how much?		
4-23	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
4-24	If yes, what is the amount outstanding?		
4-25	Does the entity have any lease agreements?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
4-26	If yes, what is being leased?	Tamburelli Construction Tower Repeater Lease; see attached.	
4-27	What is the original date of the lease?	07/18/23	
4-28	Number of years of lease?	5	
4-29	Is the lease subject to annual appropriation?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
4-30	What are the annual lease payments?	\$ 2,400	

Please use the space below to provide any additional information (optional).

Part 5: Cash and Investments

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

Line	Description	Amount
5-1	Year-end Total of all Checking and Savings Accounts	\$ 487,499
5-2	Certificates of Deposit	\$ 28,145
5-3	TOTAL CASH DEPOSITS (Add lines 5-1 and 5-2)	\$ 515,644
Investments (Specify in lines 5-4 through 5-8. If investment is a mutual fund, please list underlying investment.)		
5-4		
5-5		
5-6		
5-7		
5-8		
5-9	Total Investments (Add lines 5-4 through 5-8)	\$ 0
5-10	TOTAL CASH AND INVESTMENTS (Add lines 5-3 and 5-9)	\$ 515,644

5-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="radio"/> N/A	<input checked="" type="radio"/> Yes	<input type="radio"/> No
5-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		<input checked="" type="radio"/> Yes	<input type="radio"/> No
5-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 6: Capital and Right-to-Use Assets

6-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 6.)	<input checked="" type="radio"/> Yes	<input type="radio"/> No
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
6-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table for Governmental Funds

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
6-4	Land	\$ 63,264	\$ 48,300		\$ 111,564
6-5	Buildings	\$ 1,458,405	\$ 15,344		\$ 1,473,749
6-6	Machinery and Equipment	\$ 1,294,024	\$ 205,950		\$ 1,499,974
6-7	Furniture and Fixtures	\$ 1,954			\$ 1,954
6-8	Infrastructure				\$ 0
6-9	Construction In Progress (CIP)				\$ 0
6-10	Leased & SBITA Right-to-Use Assets				\$ 0
6-11	Intangible Assets				\$ 0
	Other (explain in line 6-12)				
6-12		\$ 930,537			\$ 930,537
6-13	Accumulated Amortization Right-to-Use Assets (Enter a negative or credit balance)	-\$ 2,584,168	-\$ 152,520		-\$ 2,736,688
6-14	Accumulated Depreciation (Enter a negative or credit balance)				\$ 0
6-15	TOTAL (Add lines 6-4 through 6-14)	\$ 1,164,016	\$ 117,074	\$ 0	\$ 1,281,090

*Must agree to prior year-end balance.

**Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Capital and Right-to-Use Assets Table for Proprietary Funds

Please complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS.

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
6-16	Land				\$ 0
6-17	Buildings				\$ 0
6-18	Machinery and Equipment				\$ 0
6-19	Furniture and Fixtures				\$ 0
6-20	Infrastructure				\$ 0
6-21	Construction In Progress (CIP)				\$ 0
6-22	Leased & SBITA Right-to-Use Assets				\$ 0
6-23	Intangible Assets				\$ 0
	Other (explain in line 6-24)				
6-24					\$ 0
6-25	Accumulated Amortization Right-to-Use Assets (Enter a negative or credit balance)				\$ 0
6-26	Accumulated Depreciation (Enter a negative or credit balance)				\$ 0
6-27	TOTAL (Add lines 6-16 through 6-26)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance.

**Generally capital asset additions should be reported as capital outlay on line 3-48 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 7: Pension Information

7-1	Does the entity have an "old hire" firefighters' pension plan?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
7-2	Does the entity have a volunteer firefighters' pension plan?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
7-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 7-4 through 7-6.		
7-4	Tax (property, specific ownership, sales, etc.)		
7-5	State contribution amount		
7-6	Other (gifts, donations, etc.)		
7-7	TOTAL (Add lines 7-4 through 7-6)		\$ 0
7-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 8: Budget Information

8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?	<input type="radio"/> N/A	<input checked="" type="radio"/> Yes	<input type="radio"/> No
8-2	If no, MUST explain below.			
8-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	<input type="radio"/> N/A	<input checked="" type="radio"/> Yes	<input type="radio"/> No
8-4	If no, MUST explain below.			
If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.				

Appropriation Amount by Fund

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
8-5	Operational Expenditures	\$ 230,200
8-6	Capital Reserve	\$ 394,000
8-7	Emergency Reserve	\$ 26,028
8-8		
8-9		

Please use the space below to provide any additional information (optional).

Part 9: Taxpayer'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))?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
9-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 10: General Information

10-1	Is this application for a newly formed governmental entity?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
10-2	If yes, what was the date of formation		
10-3	Has the entity changed its name in the past or current year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
10-4	If yes, please list the NEW name below.		
10-5	If yes, please list the PRIOR name below.		
10-6	Is the entity a metropolitan district?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
10-7	Please indicate what services the entity provides below.		
10-8	Does the entity have an agreement with another government to provide services?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
10-9	If yes, list the name of the other governmental entity and the services provided below.		
	Mutual Aid Agreement with Fisher's Peak FPD, Trinidad FD, LAC Sheriff's Dept., Stonewall FPD, & Hoehne FPD.		
10-10	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.)	<input type="radio"/> Yes	<input checked="" type="radio"/> No
10-11	If yes, what was the date filed		
10-12	Does the entity have a certified mill levy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
	If yes, please provide the following mills levied for the year reported (do not report dollar amounts).		
10-13	Bond redemption mills		
10-14	General/other mills	3.950	
10-15	TOTAL MILLS (Add lines 10-13 through 10-14.)	3.950	
10-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	<input checked="" type="radio"/> N/A	<input type="radio"/> Yes <input type="radio"/> No
10-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

Part 11: Governing Body Approval

11-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
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Office of the State Auditor — Local Government Division Exemption Form Electronic Signature Policy and Procedure

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.

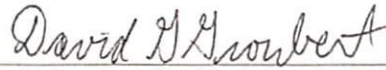
The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

RESOLUTION NO. 2023.05
SPANISH PEAKS BON CARBO FIRE PROTECTION DISTRICT

At the regularly scheduled meeting on July 14th, 2023, the Board of Directors of the Spanish Peaks and Bon Carbo Fire Protection District voted to accept the terms of the Tamburelli Construction LLC Repeater Tower Easement Agreement with Brent and Tamara Tamburelli on the basis as written. It was voted that David Groubert, President of the District shall sign as the District authorized agent with Stacey Byrd, Secretary Treasurer to attest.

The foregoing resolution was unanimously adopted on the 14th day of July, 2023



David Groubert, President, Board of Directors

Attestation:



Stacey Byrd, Secretary Treasurer, Board of Directors



202300769108

Book 1192 Page(s) 1053-1058

8/8/2023 10:02 AM

EASEMENT

Doc Fees \$0.00 \$38.00

Karrie L. Apple, COUNTY RECORDER

Filed for Record in LAS ANIMAS, CO

REPEATER TOWER EASEMENT AGREEMENT

This agreement is made and entered into this 18 day of July, 2023 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

Brent A. Tamburelli 7-18-23 Date

Tamara L. Tamburelli

Tamara L. Tamburelli 7-18-23 Date

Spanish Peaks/ Bon Carbo Fire Protection District:

David H. Gessert

7-18-23

By: President or other authorized agent of the district

Date

Attestation:

Kathy B. [Signature]

7/18/23

Secretary of the District

Date

STATE OF COLORADO)
)ss
COUNTY OF LAS ANIMAS)

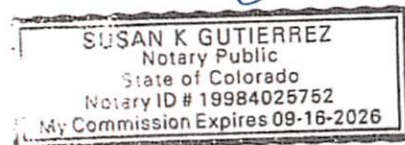
The foregoing instrument was acknowledged before me on this 18th day of July, 2023, by Brent A Tamburelli.

Witness my hand and official seal:

Susan K. Gutierrez

My commission expires: 9-16-2026

Notary Public



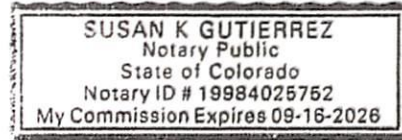
STATE OF COLORADO)
)ss
COUNTY OF LAS ANIMAS)

The foregoing instrument was acknowledged before me on this 18th day of July, 2023, by Tamara L Tamburelli.

Witness my hand and official seal:

Susan K. Gutierrez

My commission expires: 9-16-2026 Notary Public



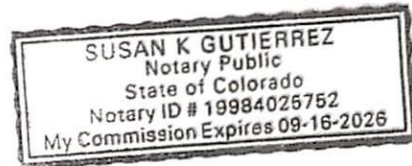
STATE OF COLORADO)
)ss
COUNTY OF LAS ANIMAS)

The foregoing instrument was acknowledged before me on this 18th day of July, 2023, by Dave Groubert as president of the Spanish Peaks/ Bon Carbo Fire Protection District, a Colorado title 32 special district.

Witness my hand and official seal:

Susan K. Gutierrez

My commission expires: 9-16-2026 Notary Public



Receipt #122992

08/08/2023 10:02 AM

Las Animas County Clerk and Recorder

200 E 1st Street RM 205

PO Box 115

Trinidad, CO 81082

Customer: SPANISH PEAKS BON CARBO FIRE PROTECTION
DISTRICT
TRINIDAD, CO 81082

User: Audrey Valdez

Drawer: AValdez

Fees:

Doc#	EASEMENT	6 pages	\$38.00
202300769108			

Total Fees: \$38.00

Amount Received: \$38.00

Change: \$0.00

Payments & Refunds:

Check \$38.00

RESOLUTION 2026-02 / 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 2025 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 \$1,000,000 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 Spanish Peaks and Bon Carbo Fire Protection District exceeded \$1,000,000 for year 2025; 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

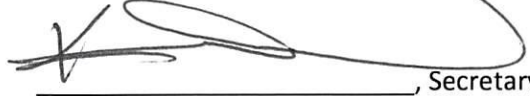
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

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, 2025, 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, 2025.




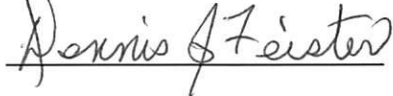
ADOPTED THIS 13th day of March, A.D. 2026.



_____, President


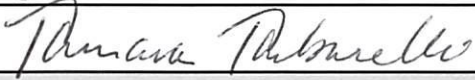

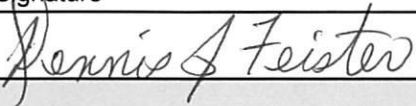


_____, Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Donnie Nuanes	May 2027	
Tamara Tamburelli	May 2027	
Keith Woodring	May 2027	
Dennis Feister	May 2027	
Jameson Smith	May 2027	_____

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Donnie Nuanes	
My term expires on	May 2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		3-13-26
Board Member 2		
Board member's name	Tamara Tamburelli	
My term expires on	May 2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		3-13-26
Board Member 3		
Board member's name	Keith Woodring	
My term expires on	May 2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		3/13/26
Board Member 4		
Board member's name	Dennis Feister	
My term expires on	May 2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		3/13/26
Board Member 5		
Board member's name	Jameson Smith	
My term expires on	May 2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date