

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT	Delta County Fire Protection District #1
ADDRESS	285 East 5th Street Delta, Colorado 81416
CONTACT PERSON	Richard N Smith
PHONE	970-874-8905
EMAIL	richardn.smith@yahoo.com
FAX	970-874-9657

For the Year Ended  
12/31/2017  
or fiscal year ended:

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Collice P. Blair
TITLE	CPA
FIRM NAME (if applicable)	Blair and Associates, P.C.
ADDRESS	105 SE Frontier Avenue, Suite A, Cedaredge, CO 81413
PHONE	970-856-7550
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	2/15/2018
RELATIONSHIP TO ENTITY	Independent Auditor

**PREPARER** (SIGNATURE REQUIRED)

*Collice P. Blair CPA*

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"/>	



**RECEIVED**  
Office of the State Auditor  
  
June 21, 2018

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Capital Replacement Fund*		Pension Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 595,215	\$ 685,693	Cash & Cash Equivalents	\$ 147,664	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 1,475,291	\$ -	
1-3	Receivables	\$ 1,090	\$ -	Receivables	\$ 119,973	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ 1,090	\$ -	
1-5	Taxes Receivable	\$ 147,500	\$ 99,750	<b>Total Current Assets</b>	<b>\$ 1,744,018</b>	<b>\$ -</b>	
1-6	Cash w/County Treasurer	\$ 3,080	\$ 1,590	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) <b>TOTAL ASSETS</b>	<b>\$ 746,885</b>	<b>\$ 787,033</b>	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	<b>\$ 1,744,018</b>	<b>\$ -</b>	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 746,885</b>	<b>\$ 787,033</b>	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 1,744,018</b>	<b>\$ -</b>	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 2,655	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 8,387	\$ -	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>\$ 11,042</b>	<b>\$ -</b>	<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</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>	<b>\$ 11,042</b>	<b>\$ -</b>	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 147,500</b>	<b>\$ 99,750</b>	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 114,000</b>	<b>\$ -</b>	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-32	Restricted (specify): TABOR	\$ 6,600	\$ 8,850	Other Designations/Reserves	\$ -	\$ -	
1-33	Committed: (specify)	\$ -	\$ -	Restricted	\$ 1,630,018	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-35	Unassigned:	\$ 581,743	\$ 678,433		\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	<b>\$ 588,343</b>	<b>\$ 687,283</b>	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	<b>\$ 1,630,018</b>	<b>\$ -</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>	<b>\$ 746,885</b>	<b>\$ 787,033</b>	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>	<b>\$ 1,744,018</b>	<b>\$ -</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*	Cap Rep Fund*		Pension Fund*	Fund*	
	<b>Tax Revenue</b>			<b>Tax Revenue</b>			
2-1	Property	\$ 192,945	\$ 99,603	Property	\$ 68,299	\$ -	
2-2	Specific Ownership	\$ 34,026	\$ 17,565	Specific Ownership	\$ 12,045	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5	Interest on Delinquent Taxes	\$ 636	\$ 329	Interest on Delinquent Taxes	\$ 225	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	<b>\$ 227,607</b>	<b>\$ 117,497</b>	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	<b>\$ 80,569</b>	<b>\$ -</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	\$ -	\$ -	Fire & Police Pension	\$ 24,440	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 184	\$ 2,815	Interest/Investment Income	\$ 70,697	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Miscellaneous	\$ 2,023	\$ -	All Other (specify):	\$ -	\$ -	
2-23	Sale of Asset	\$ -	\$ 7,000		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	<b>\$ 229,814</b>	<b>\$ 127,312</b>	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	<b>\$ 175,706</b>	<b>\$ -</b>	
	<b>Other Financing Sources</b>			<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 229,814</b>	<b>\$ 127,312</b>	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 175,706</b>	<b>\$ -</b>	<b>\$ 532,832</b>

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Cap Rep Fund*		Pension Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 213,882	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 104,738	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):Miscellaneous	\$ -	\$ 6	Utilities	\$ -	\$ -	
3-11	Treasurer's Fees	\$ 3,877	\$ 1,999	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify) Miscellaneous	\$ 1,381	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 2,168	\$ 293,125	Capital Outlay	\$ -	\$ -	
	<b>Debt Service</b>			<b>Debt Service</b>			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 219,927	\$ 295,130	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 106,119	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 621,176
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS</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	\$ 9,887	\$ (167,818)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 69,587	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 578,456	\$ 855,101	Net Position, January 1 from December 31 prior year report	\$ 1,560,431	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 588,343	\$ 687,283	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 1,630,018	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt?  YES       NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain:  YES       NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain:  YES       NO

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

\*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? \$ -
- If yes: Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO
- If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements?  YES       NO
- If yes: What is being leased? \_\_\_\_\_
- What is the original date of the lease? \_\_\_\_\_
- Number of years of lease? \_\_\_\_\_
- Is the lease subject to annual appropriation?  YES       NO
- What are the annual lease payments? \$ -
- 4-9 Does the entity have a certified mill levy?  YES       NO
- If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):
- |                 |             |  |
|-----------------|-------------|--|
| Bond Redemption | 0.00        |  |
| General/Other   | 3.12        |  |
| <b>TOTAL</b>    | <b>3.12</b> |  |

## 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	\$ 1,049,716	
5-2 Certificates of deposit	\$ 378,856	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 1,428,572</b>
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 Raymond James	\$ 1,475,291	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 1,475,291</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 2,903,863</b>

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	\$ 204,800	\$ -	\$ -	\$ 204,800
Buildings	\$ 371,198	\$ -	\$ -	\$ 371,198
Machinery and equipment	\$ 2,435,522	\$ 295,293	\$ 174,546	\$ 2,556,269
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,885,940)	\$ (132,285)	\$ (157,091)	\$ (1,861,134)
<b>TOTAL</b>	<b>\$ 1,125,580</b>	<b>\$ 163,008</b>	<b>\$ 17,455</b>	<b>\$ 1,271,133</b>

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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 80,569
State contribution amount:	\$ 24,440
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 105,009</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

Please use this space to provide any explanations or comments:

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

Fund Name	Budgeted Expenditures
General Fund	\$ 256,750
Capital Replacement Fund	\$ 322,000
Pension Fund	\$ 111,620
	\$ -

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

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?                                              
 Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity?                                              
 If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year?                                              
 If Yes: NEW name   
 PRIOR name
- 10-3 Is the entity a metropolitan district?
- 10-4 Please indicate what services the entity provides:
- 10-5 Does the entity have an agreement with another government to provide services?                                              
 If yes: List the name of the other governmental entity and the services provided:

Please use this space to provide any additional explanations or comments not previously included:

## OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Notes		
Unrestricted Cash & Investments                      \$	2,903,863	Unrestricted Fund Balance                      \$	581,743	Total Tax Revenue                      \$	345,104
Current Liabilities                      \$	11,042	Total Fund Balance                      \$	588,343	Revenue Paying Debt Service                      \$	-
Deferred Inflow                      \$	361,250	PY Fund Balance                      \$	578,456	Total Revenue                      \$	357,128
		Total Revenue                      \$	229,814	Total Debt Service Principal                      \$	-
		Total Expenditures                      \$	219,927	Total Debt Service Interest                      \$	-
		Interfund In                      \$	-		
<b>Governmental</b>		Interfund Out                      \$	-	<b>Enterprise Funds</b>	
Total Cash & Investments                      \$	1,280,908	- Proprietary                      \$		Net Position                      \$	1,830,018
Transfers In                      \$		- Current Assets                      \$	1,744,018	PY Net Position                      \$	1,560,431
Transfers Out                      \$		Deferred Outflow                      \$		- Government-Wide	
Property Tax                      \$	292,548	- Current Liabilities                      \$		- Total Outstanding Debt                      \$	-
Debt Service Principal                      \$		Deferred Inflow                      \$	114,000	Authorized but Unissued                      \$	-
Total Expenditures                      \$	515,057	- Cash & Investments                      \$	1,822,955	Year Authorized                      \$	-
Total Developer Advances                      \$		- Principal Expense                      \$			
Total Developer Repayments                      \$					

**RESOLUTION #5-2018**

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2017 FOR  
THE DELTA COUNTY FIRE PROTECTION DISTRICT #1,  
DELTA COUNTY, COLORADO**

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

**Whereas**, the **Board of Directors** of the **Delta County Fire Protection District #1** 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 revenue or 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**, neither revenues nor expenditures for the **Delta County Fire Protection District #1** exceeded \$750,000 for year 2017; and

**Whereas**, an application for exemption from audit for the **Delta County Fire Protection District #1** has been prepared by **Blair and Associates, P.C.**, an independent accountant with knowledge of governmental accounting; and

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

**NOW THEREFORE**, be it resolved by the **Board of Directors** of the **Delta County Fire Protection District #1** that the application for exemption from audit for the **Delta County Fire Protection District #1** for the year ended **December 31, 2017**, has been personally reviewed and is hereby approved by majority of the **Board of Directors** of the **Delta County Fire Protection District #1**; 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 **Delta County Fire Protection District #1** for the year ended **December 31, 2017**.

**ADOPTED THIS 6<sup>TH</sup> day of March, 2018**

  
\_\_\_\_\_  
Board Chairman

3-6-18  
Date

  
\_\_\_\_\_  
Board Secretary

3/6/18  
Date

Board of Directors of the  
Delta County Fire Protection District #1

Date Term  
Expires

Signature

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Adam Suppes

2022



Carl Cassel

2020



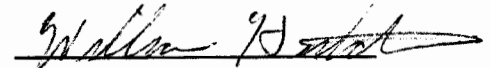
Delbert Myers

2020



William Hutchins

2022



Larin Jones

2022

