

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT	NORTH CENTRAL FIRE PROTECTION DISTRICT
ADDRESS	40144 RIDGE ROAD DEER TRAIL, CO 80105
CONTACT PERSON	DONNA DREYER-ROSS, TREASURER
PHONE	303-621-2286
EMAIL	DROSSFARM@YAHOO.COM
FAX	N/A

1883.00

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:	ROBERT L DAVIS CPA
TITLE	CERTIFIED PUBLIC ACCOUNTANT
FIRM NAME (if applicable)	ROBERT L DAVIS CPA PC
ADDRESS	3130 ORION DR. SUITE 100
PHONE	719-473-7754
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	1/16/2018
RELATIONSHIP TO ENTITY	NO RELATIONSHIP TO THE ENTITY

**PREPARER (SIGNATURE REQUIRED)**

*MLD CPA PC*

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"/>	

**P**

**RECEIVED**

Office of the State Auditor

February 16, 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	BOND FUND		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 62,576	\$ 64,352	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		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 62,576	\$ 64,352	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ 33,140	\$ 51,218	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 95,716	\$ 115,570	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 227	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 227	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 227	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 33,140	\$ 51,218	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted (specify): TABOR AND BOND FUND	\$ 1,200	\$ 64,352	Emergency Reserves	\$ -	\$ -	
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 61,149	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 62,349	\$ 64,352	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 95,716	\$ 115,570	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	BOND FUND		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property	\$ 25,975	\$ 51,649	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 5,069	\$ 10,137	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify): INTEREST ON PROP TAX	\$ 92	\$ 183	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 31,136	\$ 61,969	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	\$ 4,226	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 6,098	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 436	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): INSURANCE REIMBURSEMENT	\$ 5,631	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 47,527	\$ 61,969	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
<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	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	\$ 47,527	\$ 61,969	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 109,496

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	BOND FUND		Fund*	Fund*	
<b>Expenditures</b>				<b>Expenditures</b>			
3-1	General Government	\$ 25,376	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 14,360	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 26,232	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 25,806	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</b> <b>TOTAL EXPENDITURES</b>	\$ 39,736	\$ 52,038	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>5 91,774</b>
3-23	Interfund Transfers (In)	\$ -	\$ 500	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ 500	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26	BANK FEES	\$ -	\$ (500)	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27	TREASURER FEES	\$ -	\$ (1,521)	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b> <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ 500	\$ (1,521)	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b> <b>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	\$ 7,291	\$ 8,410	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 55,058	\$ 55,942	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
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.	\$ 62,349	\$ 64,352	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

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

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

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt?  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	\$ 412,895	\$ -	\$ 26,232	\$ 386,663
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 412,895</b>	<b>\$ -</b>	<b>\$ 26,232</b>	<b>\$ 386,663</b>

\*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- 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 | 11.93        |  |
| General/Other   | 6.00         |  |
| <b>TOTAL</b>    | <b>17.93</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	\$ 126,928	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 126,928</b>
<b>Investments</b> (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 126,928</b>

- Please answer the following question by marking in the appropriate box
- 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:

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year <sup>a</sup>	Additions	Deletions	Year-End Balance
Land	\$ 20,000	\$ -	\$ -	\$ 20,000
Buildings	\$ 595,211	\$ -	\$ -	\$ 595,211
Machinery and equipment	\$ 454,608	\$ -	\$ -	\$ 454,608
Furniture and fixtures	\$ 6,531	\$ -	\$ -	\$ 6,531
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,076,350	\$ -	\$ -	\$ 1,076,350

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

Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year <sup>a</sup>	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	\$ -	\$ -	\$ -	\$ -

<sup>a</sup>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**

	YES	NO	N/A		
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please indicate the amount appropriated for each fund for the year reported					

Fund Name	Budgeted Expenditures
GENERAL FUND	\$ 92,489
BOND FUND	\$ 115,719
	\$ -
	\$ -

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

	YES	NO		
Please answer the following question by marking in the appropriate box				
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:

**PART 10 - GENERAL INFORMATION**

	YES	NO		
Please answer the following question by marking in the appropriate box				
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
If yes: Date of formation: <input style="width: 150px;" type="text"/>				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name <input style="width: 350px;" type="text"/>				
PRIOR name <input style="width: 350px;" type="text"/>				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides:	<input style="width: 400px; height: 20px;" type="text"/>		
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided:				
<input style="width: 400px; height: 20px;" type="text"/>				

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	\$	126,928	Unrestricted Fund Balan	\$ 61,149	Total Tax Revenue	\$ 93,105
Current Liabilities	\$	227	Total Fund Balance	\$ 62,349	Revenue Paying Debt Service	\$ 61,969
Deferred Inflow	\$	84,358	PY Fund Balance	\$ 55,058	Total Revenue	\$ 109,496
			Total Revenue	\$ 47,527	Total Debt Service Principal	\$ 26,232
			Total Expenditures	\$ 39,739	Total Debt Service Interest	\$ 25,806
			Interfund In	\$ -		
<b>Governmental</b>			Interfund Out	\$ 500	<b>Enterprise Funds</b>	
Total Cash & Investments	\$	126,928	Proprietary		Net Position	\$ -
Transfers In	\$	500	Current Assets		- PY Net Position	\$ -
Transfers Out	\$	500	Deferred Outflow		- Government-Wide	
Property Tax	\$	77,824	Current Liabilities		- Total Outstanding Debt	\$ 386,663
Debt Service Principal	\$	26,232	Deferred Inflow		- Authorized but Unissued	\$ -
Total Expenditures	\$	91,774	- Cash & Investments		- Year Authorized	\$ -
Total Developer Advances	\$		- Principal Expense			
Total Developer Repayments	\$					

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

12-1	Have you read the new Electronic Signiture Policy and do you plan on submitting signatures in accordance with this policy?	YES	NO
		<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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	
1		I, <u>Shawn Mix</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Shawn Mix</u> Date: <u>2-08-2018</u> My term Expires: <u>05-10-2018</u>
2		I, <u>Channus W. Allen</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Channus W. Allen</u> Date: <u>2/08/2016</u> My term Expires: <u>5/10/2015</u>
3		I, <u>David Kotz</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>David Kotz</u> Date: <u>2-08-2018</u> My term Expires: <u>5-10-2018</u>
4		I, <u>David P. Apple</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>David P. Apple</u> Date: <u>2-08-18</u> My term Expires: <u>5-10-2018</u>
5		I, <u>Donna Dreyer-Ross</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Donna Dreyer-Ross</u> Date: <u>2/08/18</u> My term Expires: <u>9-10-2018</u>
6	<div style="border: 1px solid black; padding: 10px; text-align: center;"> <p><b>Original Signatures Verified by</b></p> <p><b>Justin L. Smith</b></p>  </div>	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		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: _____

Costs Funded \$569,000.00	Payment Rate 6.25%	40 Payments 2 per year 6.250% Rate	Level Payment \$39,135.43 Fctr=.068779	Closing Fees \$0.00	Average Life 11.29 years 136 months
Commencement: Mar 29, 2010					
Closing Date: Mar 29, 2010					

Pmt	Total Payment Due	Interest Payment Due	Principal Payment Due	After Payment Principal Balance	After Payment Termination Value	Payment Due Date
	\$0.00		\$0.00	\$569,000.00		Mar 29, 2010
1	\$6,124.65	\$6,124.65	\$0.00	\$569,000.00	\$579,699.19	Jun 1, 2010
2	\$38,781.25	\$17,781.25	\$21,000.00	\$548,000.00	\$558,308.91	Dec 1, 2010
3	\$17,125.00	\$17,125.00	\$0.00	\$548,000.00	\$557,933.18	Jun 1, 2011
4	\$36,625.00	\$17,125.00	\$19,500.00	\$528,500.00	\$538,046.18	Dec 1, 2011
5	\$16,515.63	\$16,515.63	\$0.00	\$528,500.00	\$537,671.94	Jun 1, 2012
6	\$36,515.63	\$16,515.63	\$20,000.00	\$508,500.00	\$517,286.47	Dec 1, 2012
7	\$15,890.63	\$15,890.63	\$0.00	\$508,500.00	\$516,914.44	Jun 1, 2013
8	\$37,890.63	\$15,890.63	\$22,000.00	\$486,500.00	\$494,531.25	Dec 1, 2013
9	\$15,203.13	\$15,203.13	\$0.00	\$486,500.00	\$494,164.06	Jun 1, 2014
10	\$38,703.13	\$15,203.13	\$23,500.00	\$463,000.00	\$470,285.86	Dec 1, 2014
11	\$14,468.75	\$14,468.75	\$0.00	\$463,000.00	\$469,925.68	Jun 1, 2015
12	\$39,135.43	\$14,468.75	\$24,666.68	\$438,333.32	\$444,888.03	Dec 1, 2015
13	\$13,697.92	\$13,697.92	\$0.00	\$438,333.32	\$444,536.75	Jun 1, 2016
14	\$39,135.43	\$13,697.92	\$25,437.51	\$412,895.81	\$418,737.42	Dec 1, 2016
15	\$12,902.99	\$12,902.99	\$0.00	\$412,895.81	\$418,396.55	Jun 1, 2017
16	\$39,135.43	\$12,902.99	\$26,232.43	\$386,663.38	\$391,813.02	Dec 1, 2017
17	\$12,083.23	\$12,083.23	\$0.00	\$386,663.38	\$391,484.18	Jun 1, 2018
18	\$39,135.43	\$12,083.23	\$27,052.20	\$359,611.18	\$364,093.28	Dec 1, 2018
19	\$11,237.85	\$11,237.85	\$0.00	\$359,611.18	\$363,778.23	Jun 1, 2019
20	\$39,135.43	\$11,237.85	\$27,897.58	\$331,713.60	\$335,556.15	Dec 1, 2019
21	\$10,366.05	\$10,366.05	\$0.00	\$331,713.60	\$335,256.78	Jun 1, 2020
22	\$39,135.43	\$10,366.05	\$28,769.38	\$302,944.22	\$306,179.06	Dec 1, 2020
23	\$9,467.01	\$9,467.01	\$0.00	\$302,944.22	\$305,897.42	Jun 1, 2021
24	\$39,135.43	\$9,467.01	\$29,668.42	\$273,275.80	\$275,938.92	Dec 1, 2021
25	\$8,539.87	\$8,539.87	\$0.00	\$273,275.80	\$275,677.22	Jun 1, 2022
26	\$39,135.43	\$8,539.87	\$30,595.56	\$242,680.24	\$244,812.10	Dec 1, 2022
27	\$7,583.76	\$7,583.76	\$0.00	\$242,680.24	\$244,572.71	Jun 1, 2023
28	\$39,135.43	\$7,583.76	\$31,551.67	\$211,128.57	\$212,774.46	Dec 1, 2023
29	\$6,597.77	\$6,597.77	\$0.00	\$211,128.57	\$212,559.93	Jun 1, 2024
30	\$39,135.43	\$6,597.77	\$32,537.66	\$178,590.91	\$179,801.30	Dec 1, 2024
31	\$5,580.97	\$5,580.97	\$0.00	\$178,590.91	\$179,614.37	Jun 1, 2025
32	\$39,135.43	\$5,580.97	\$33,554.46	\$145,036.45	\$145,867.38	Dec 1, 2025
33	\$4,532.39	\$4,532.39	\$0.00	\$145,036.45	\$145,711.01	Jun 1, 2026
34	\$39,135.43	\$4,532.39	\$34,603.04	\$110,433.41	\$110,946.91	Dec 1, 2026
35	\$3,451.04	\$3,451.04	\$0.00	\$110,433.41	\$110,824.27	Jun 1, 2027
36	\$39,135.43	\$3,451.04	\$35,684.38	\$74,749.03	\$75,013.57	Dec 1, 2027
37	\$2,335.91	\$2,335.91	\$0.00	\$74,749.03	\$74,928.07	Jun 1, 2028
38	\$39,135.43	\$2,335.91	\$36,799.52	\$37,949.51	\$38,040.49	Dec 1, 2028
39	\$1,185.92	\$1,185.92	\$0.00	\$37,949.51	\$37,995.78	Jun 1, 2029
40	\$39,135.43	\$1,185.92	\$37,949.51	\$0.00	\$1.00	Dec 1, 2029

**RESOLUTION FOR EXEMPTION OF AUDIT**  
(Pursuant to Section 29-1-604, C.R.S.)  
**North Central Fire Protection District, STATE OF COLORADO**  
**RESOLUTION NO. 2018- 02**

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

WHEREAS, the Board of North Central 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 revenue nor expenditures exceed five hundred 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 revenue nor expenditures for North Central Fire Protection District exceeded \$750,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for North Central Fire Protection District has been prepared by Robert L. Davis C.P.A., P.C., a person skilled in 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 the North Central Fire Protection District that the application for exemption from audit for North Central Fire Protection District for the Fiscal Year ended December 31<sup>st</sup>, 2017, has been personally reviewed and is hereby approved by a majority of the Board of the North Central Fire Protection District; that those members of the Board 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 North Central Fire Protection District for the fiscal year ended December 31<sup>st</sup>, 2017.

ADOPTED THIS 8<sup>th</sup> day of February, A.D. 2018.

Dawn Nix  
Dawn Nix, Chair



ATTEST:  
David Kotzer  
David Kotzer, Secretary

Names of Members of Governing Body	Date Term Expires	Signature
Dawn Nix	May 8, 2018	<u>Dawn Michelle Nix</u>
David Kotzer	May 8, 2018	
Dennis Allen	May 8, 2018	<u>Dennis J. Allen</u>
Donna Dreyer-Ross	May 8, 2018	<u>Donna Dreyer-Ross</u>
<del>Lyonsay Bogner</del> <u>Daniel A. Aglar</u>	May 8, 2018	<u>Daniel A. Aglar</u>