

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT	North Park Fire Rescue Authority
ADDRESS	% Wm. Kent Crowder, Chairman of Board P.O. Box 1019 Walden, CO 80480
CONTACT PERSON	Wm. Kent Crowder
PHONE	(970) 723-4860
EMAIL	kentcrowder47@gmail.com
FAX	(970) 723-4706

7707.00
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. Carlstrom
TITLE	Owner
FIRM NAME (if applicable)	North Park Accounting
ADDRESS	437 Lafever Street, Walden, CO 80480
PHONE	
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	
RELATIONSHIP TO ENTITY	No Relationship to Entity

PREPARER SIGNATURE REQUIRED:
Robert L. Carlstrom

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
March 16, 2018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional worksheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		GENERAL Fund	Fund*		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 245,181	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 824	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -		\$ -	\$ -
1-6		\$ -	\$ -		\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 54)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 246,005	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 246,005	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ 669	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	TOTAL CURRENT LIABILITIES	\$ 669	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 669	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
Fund Balance				Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify): TABCR EMERGENCY RESERVE	\$ 5,200	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 240,136	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 1-29 TOTAL FUND BALANCE	\$ 245,336	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 1-29 TOTAL NET POSITION	\$ -	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 246,005	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

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

PAGE 03/13

J C ADMINISTRATOR

9707234706

03/15/2018 15:18

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

PAGE 04/13

J C ADMINISTRATOR

9707234706

03/15/2018 15:18

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$ -	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUT)	\$ -	\$ -	Highway Users Tax Funds (HUT)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 10,010	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 9,888	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 175	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Training reimbursement from other entities	\$ 1,636	\$ -	All Other (specify):	\$ -	\$ -	
2-23	Town of Walden and County of Jackson Govt. Contribution	\$ 91,156	\$ -		\$ -	\$ -	
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 112,864	\$ -	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
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	\$ 112,864	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (line 2-29) are GREATER than \$750,000 - STOE. You may not use this form. An audit may be required. See Section 23-1-604, C.R.S., or contact the O&A Local Government Division at (903) 865-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

PAGE 05/13

J C ADMINISTRATOR

9707234706

03/15/2018 15:18

Line #	Description	Governmental Funds		Description	Proprietary/ fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Expenditures				Expenditures		
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ 88,215	\$ -	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		\$ -	\$ -	Capital Outlay	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	Debt Service	\$ -	\$ -
	Debt Service			Principal	\$ -	\$ -
3-15	Principal	\$ -	\$ -	Interest	\$ -	\$ -
3-16	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	All Other (specify):	\$ -	\$ -
3-20	All Other (specify):	\$ -	\$ -		\$ -	\$ -
3-21		\$ -	\$ -		\$ -	\$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 88,215	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-25)	\$ -	\$ -
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-25, plus line 3-27, less line 3-24, less line 3-28) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 24,649	\$ -	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-28, plus line 3-25, less line 3-24	\$ -	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 220,687	\$ -	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.	\$ 245,336	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -

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

GRAND TOTAL
3 88,215

IF GRAND TOTAL EXPENDITURES for all funds (line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. A audit may be required. See Section 29-1-004, 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		
4-1 Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: NO OUTSTANDING DEBT	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)				
General obligation bonds	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year end
	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Please use this space to provide any explanations or comments:

**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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much? \$ -		
Date the debt was authorized:		
4-6 Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much? \$ -		
4-7 Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: What is the amount outstanding? \$ -		
4-8 Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What are the annual lease payments? \$ -		
4-9 Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):		
Bond Redemption	0.00	
General/Other	0.00	
TOTAL	0.00	

PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 245,336	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		245,336
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		
TOTAL CASH AND INVESTMENTS		245,336

Please use this space to provide any explanations or comments:

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 24-76-601, et seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 28-1-506, 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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

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

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

7-1 Does the entity have an "old hire" firemen's pension plan? YES NO

7-2 Does the entity have a volunteer firemen's pension plan? YES NO

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES NO

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 signature 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 25-1-604 (3), C.R.S., that states the application shall be personal 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 is signed, the IP address of the signatory, 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.

- 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.

Original Signatures
Verified by


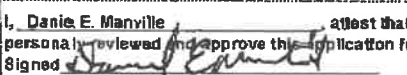
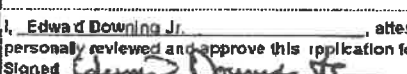
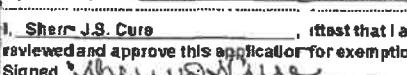
Justin L. Smith



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 the Application for Exemption from Audit has been prepared consistent with Section 25-1-604, 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	Signature	Date	My term Expires
1	Wm. Kent Crowder		3/14/18	Not Applicable - Serves at the pleasure of the Board of County Commissioners of Jackson County
2	Danie E. Manville		3-14-19	Not Applicable - Serves at the pleasure of the Board of County Commissioners of Jackson County
3	Edward Downing Jr.		3/14/18	Not Applicable - Serves at the pleasure of the Town of Walden Trustees
4	Sherr J.S. Cure		3-14-18	Not Applicable - Serves at the pleasure of the Town of Walden Trustees
5				
6				
7				

NPFRA RESOLUTION NO. 2018-iii-14

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR CALENDAR YEAR 2017 FOR THE NORTH PARK FIRE RESCUE AUTHORITY

WHEREAS, the Board of Directors of the Jackson County Water Conservancy District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R. S. states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the North Park Fire Rescue Authority exceeded \$750,000 for calendar year 2017; and

WHEREAS, an application for exemption from audit for the North Park Fire Rescue Authority has been prepared by Robert L. Carlstrom, a person skilled in government accounting and having no relationship with the North Park Fire Rescue Authority; 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 North Park Fire Rescue Authority that the application for exemption from audit for the Jackson County Water Conservancy District for the fiscal year ended December 31, 2017, has been personally reviewed and is hereby approved by the Board of Directors of the North Park Fire Rescue Authority; 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 North Park Fire Rescue Authority for the fiscal year ended December 31, 2017.

ADOPTED THIS 14th day of March, 2018.

DIRECTORS:

Daniel E. Manyille (AYE) (NAY)
Daniel E. Manyille, Jackson County Commissioner

Wm. Kent Crowder (AYE) (NAY)
Wm. Kent Crowder, Jackson County Administrator

Ed Downing Jr. (AYE) (NAY)
Ed Downing Jr., Town of Walden Trustee

Sherry J.S. Cure (AYE) (NAY)
Sherry J.S. Cure, Town of Walden Town Clerk

NOTH PARK FIRE RESCUE AUTHORITY
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
As of December 31, 2017

GENERAL FUND

ASSETS

Cash on Hand (checking, Savings & CD)

Mountain Valley Bank

Checking Account

\$ 245,181

Savings Account

\$ 0

Investments

\$ 0

Total Cash on Hand \$ 245,181

Receivables

Receivable

\$ 0

Due from Other Entities or Funds

Due from North Park Hospital District

\$ 824

TOTAL ASSETS \$ 246,005

LIABILITIES

Accounts Payable

\$ 669

Bonds/Loan Payments

\$ 0

Lease Purchase Payments

\$ 0

Due to Others

\$ 0

Due to Other Taxing Entities

\$ 0

Deferred Revenue

\$ 0

TOTAL LIABILITIES \$ 669

FUND BALANCES

Tabor Emergency Reserve

\$ 5,200

Undesignated/Unreserved

\$ 240,136

TOTAL FUND BALANCE \$ 245,336

TOTAL LIABILITIES AND FUND BALANCE \$ 246,005

NORH PARK FIRE RESCUE AUTHORITY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
For the Year Ended December 31, 2017

Page 1.

2017 REVENUES	<u>Budget</u>	<u>Actual</u>	<u>UNDER (OVER) BUDGET</u>
Property Tax	\$ 0	\$ 0	\$ 0
Specific Ownership Tax	\$ 0	\$ 0	\$ 0
Delinquent Tax and Interest Apportionment	\$ 0	\$ 0	\$ 0
Intergovernmental Revenue (State and Federal)	\$ 0	\$ 0	\$ -
Intergovernmental Revenue (Local Government)			
County of Jackson, State of Colorado Contribution	\$ 56,156	\$ 56,156	\$ 0
Town of Walden Contribution	\$ 35,000	\$ 35,000	\$ 0
North Park Hospital District (Charges for Service)	\$ 9,888	\$ 9,888	\$ 0
Reimbursements for firefighting (Charges for Service)	\$ 5,000	\$ 0	\$ (5,000)
Reimbursements for training services	\$ -	\$ 1,635	
Donations	\$ 6,500	\$ 10,010	\$ 3,510
Refunds/Forfeits	\$ 100	\$ 175	\$ 75
TOTAL REVENUES	\$ 112,644	\$ 112,864	\$ 220

**NORH PARK FIRE RESCUE AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND**

Page 2.

2017 EXPENDITURES	<u>Budget</u>	<u>Actual</u>	<u>UNDER (OVER) BUDGET</u>
FIRE- General Government - Fire Control and Supression			
Salaries	\$ 14,136	\$ 13,986	\$ 150
FICA and FICA Med	\$ 1,296	\$ 1,132	\$ 164
Unemployment Insurance (Federal and State)	\$ 585	\$ 590	\$ (5)
Workers' Comp and Liability Insurance	\$ 3,500	\$ 2,803	\$ 697
Incentive Expenditures	\$ 6,000	\$ 4,546	\$ 1,454
Board Expenses	\$ 600	\$ 525	\$ 75
Legal Ads and Printing	\$ 400	\$ 39	\$ 361
Operating Supplies and Equipment (Includes PPE)	\$ 25,000	\$ 21,797	\$ 3,203
Postage	\$ 500	\$ 361	\$ 139
Travel and Fuel	\$ 5,500	\$ 4,855	\$ 645
Telephone and Internet	\$ 2,500	\$ 1,613	\$ 887
Equipment Repair and Maintenance Expenses	\$ 15,000	\$ 14,474	\$ 526
Professional fees (Legal/Audit/IT)	\$ 200	\$ 75	\$ 125
Training Expenses	\$ 9,000	\$ 8,596	\$ 404
Physicals and Pack Tests	\$ 4,000	\$ 926	\$ 3,074
Reimbursement for firefighting	\$ 5,000	\$ 0	\$ 5,000
Grant Fund Expenditures	\$ 0	\$ 0	\$ -
Capital Outlay	\$ 40,000	\$ 0	\$ 40,000
Miscellaneous	\$ 200	\$ 0	\$ 200
Expenditures of Specified Donated Funds			
Firefighter & Family Support & Appreciation	\$ 9,000	\$ 9,866	\$ (866)
Education and Public Outreach	\$ 2,500	\$ 2,031	\$ 469
Supplies/Equipment	\$ 5,000	\$ 0	\$ 5,000
TOTAL EXPENDITURES	\$ 149,917	\$ 88,215	\$ 61,702
	\$ 0		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$ 24,649	
FUND BALANCE BEGINNING OF YEAR (RESERVED AND UNRESERVED)		\$ 220,687	
FUND BALANCE END OF YEAR (RESERVED AND UNRESERVED)		\$ 245,336	