

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Delta County Fire Protection District #1
285 East 5th Street
Delta, Colorado 81416

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

CONTACT PERSON
PHONE
EMAIL
FAX

Richard N. Smith
970-874-8905
richardn.smith@yahoo.com
970-874-9657

CERTIFICATION OF PREPARER

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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
RELATIONSHIP TO ENTITY

Collice P. Blair Jr.
CPA
Blair and Associates, P.C.
105 SE Frontier Avenue, Suite A, Cedaredge, CO 81413
970-856-755
2/26/2019
Independent CPA

PREPARER (SIGNATURE REQUIRED)

Collice P. Blair Jr. 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"/>	

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*	
Assets							
1-1	Cash & Cash Equivalents	\$ 518,113	\$ 798,617	Cash & Cash Equivalents	\$ 147,644	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 1,522,882	\$ -	
1-3	Receivables	\$ 1,218	\$ -	Receivables	\$ 85,624	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5	Taxes Receivable	\$ 358,500	\$ 122,000				
1-6	Cash w/County Treasurer	\$ 3,336	\$ 1,758				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 881,167	\$ 922,375	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,756,150	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES			TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 881,167	\$ 922,375	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,756,150	\$ -	
Liabilities							
1-14	Accounts Payable	\$ 3,522	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 5,554	\$ -	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	\$ 9,076	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 9,076	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 358,500	\$ 122,000	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 79,000	\$ -	
Fund Balance							
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Position			
1-31	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Restricted [specify...] Capital Projects	\$ -	\$ 800,375	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 1,677,150	\$ -	
1-35	Unassigned:	\$ 513,591	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 513,591	\$ 800,375	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 1,677,150	\$ -	
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	\$ 881,167	\$ 922,375	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	\$ 1,756,150	\$ -	

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*	Special Revenue Fund*		Proprietary Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property (includes mills levied in Question 10-B)	\$ 147,267	\$ 99,505	Property (includes mills levied in Question 10-B)	\$ 113,720	\$ -	
2-2	Specific Ownership	\$ 38,433	\$ 25,968	Specific Ownership	\$ -	\$ -	
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	\$ 489	\$ 331	Interest on Delinquent Taxes	\$ 378	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ 186,189	\$ 125,804	Add lines 2-1 through 2-7	\$ 114,098	\$ -	
	TOTAL TAX REVENUE			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	\$ 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	\$ 1,110	\$ 4,494	Interest/Investment Income	\$ 15,913	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ 8,500	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]: Miscellaneous	\$ 668	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 187,967	\$ 138,798	Add lines 2-8 through 2-23	\$ 154,451	\$ -	
	TOTAL REVENUES			TOTAL REVENUES			
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27	\$ -	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES			
2-29	Add lines 2-24 and 2-28	\$ 187,967	\$ 138,798	Add lines 2-24 and 2-28	\$ 154,451	\$ -	GRAND TOTALS
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES			\$ 481,216

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	Capital Budget/Debt Fund		Proprietary Fund	Fund	
3-1	Expenditures			Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 258,784	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 99,225	\$ -	
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	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ 7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Treasurer's Fees	\$ 2,955	\$ 1,997	Other [specify...] Miscellaneous	\$ 8,094	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 980	\$ 23,702	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
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	Add lines 3-1 through 3-21	\$ 262,719	\$ 25,706	Add lines 3-1 through 3-21	\$ 107,319	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			\$ 395,744
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
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, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES			TOTAL GAAP RECONCILING ITEMS			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, plus line 3-29	\$ (74,752)	\$ 113,092	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 47,132	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 588,343	\$ 687,283	Net Position, January 1 from December 31 prior year report	\$ 1,630,018	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32			Line 3-30 plus line 3-31			
	This total should be the same as line 1-36.	\$ 513,591	\$ 800,375	This total should be the same as line 1-36.	\$ 1,677,150	\$ -	

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	
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:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)			

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please use this space to provide any explanations or comments:

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?			\$ -
If yes: 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 type="checkbox"/>	
What are the annual lease payments?			\$ -

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	\$ 682,996		Please use this space to provide any explanations or comments:
5-2 Certificates of deposit	\$ 781,378		
TOTAL CASH DEPOSITS		\$ 1,464,374	
Investments (if investment is a mutual fund, please list underlying investments):			
Raymond James - Bonds	\$ 452,353		Please use this space to provide any explanations or comments:
5-3 Raymond James - Ginnie Mae	\$ 300,772		
Raymond James - Money Market	\$ 89,094		
Raymond James - GNMA & FNMA	\$ 680,663		
TOTAL INVESTMENTS		\$ 1,522,882	
TOTAL CASH AND INVESTMENTS		\$ 2,987,256	

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.?	<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

- | | | |
|--|---|--|
| 6-1 Does the entity have capitalized assets?
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
<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/>
<input type="checkbox"/> |
|--|---|--|

Please use this space to provide any explanations or comments.

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	\$ 2,556,269	\$ 24,682	\$ 20,382	\$ 2,560,569
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,861,134)	\$ (145,352)	\$ (14,489)	\$ (1,991,997)
TOTAL	\$ 1,271,133	\$ (120,670)	\$ 5,893	\$ 1,144,570

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

- | | | |
|---|--|---|
| 7-1 Does the entity have an "old hire" firemen's pension plan?
7-2 Does the entity have a volunteer firemen's pension plan?
If yes: Who administers the plan? | YES
<input type="checkbox"/>
<input checked="" type="checkbox"/> | NO
<input checked="" type="checkbox"/>
<input type="checkbox"/> |
|---|--|---|

Please use this space to provide any explanations or comments:

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 114,098
State contribution amount:	\$ 24,440
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 138,538
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 |
|-----|--|-------------------------------------|--------------------------|--------------------------|
| 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"/> |
| 8-2 | Did the entity pass an appropriations resolution in accordance with Section 29-1-103 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:

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

Fund Name		Budgeted Expenditures
General Fund	\$	288,250
Capital Replacement Fund	\$	122,000
Pension Fund	\$	107,520
	\$	-

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

Please answer the following question by marking in the appropriate box

- | | | YES | NO |
|-----|--|-------------------------------------|--------------------------|
| 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 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- | | | YES | NO |
|---|--|-------------------------------------|-------------------------------------|
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Date of formation: <input style="width: 150px; height: 30px;" 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: 380px; height: 25px;" type="text"/> | | | |
| PRIOR name <input style="width: 380px; height: 25px;" 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 type="checkbox"/> | <input checked="" type="checkbox"/> |
| <input style="width: 440px; height: 25px;" 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: 440px; height: 25px;" type="text"/> | | | |
| 10-6 | Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | | | |
| | Bond Redemption mills | 0.000 | |
| | General/Other mills | 3.170 | |
| | Total mills | 3.170 | |

Please use this space to provide any explanations or comments:

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	\$ 2,987,256	Unrestricted Fund Balan	\$ 513,591	Total Tax Revenue	\$	311,993
Current Liabilities	\$ 9,076	Total Fund Balance	\$ 513,591	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$ 559,500	PY Fund Balance	\$ 588,343	Total Revenue	\$	326,765
		Total Revenue	\$ 187,967	Total Debt Service Principal	\$	-
		Total Expenditures	\$ 262,719	Total Debt Service Interest	\$	-
Governmental		Interfund In	\$ -			
Total Cash & Investments	\$ 1,316,730	Interfund Out	\$ -	Enterprise Funds		
Transfers In	\$ -	Proprietary		Net Position	\$	1,677,150
Transfers Out	\$ -	- Current Assets	\$ 1,756,150	PY Net Position	\$	1,630,018
Property Tax	\$ 246,772	Deferred Outflow	\$ -	Government-Wide		
Debt Service Principal	\$ -	- Current Liabilities	\$ -	- Total Outstanding Debt	\$	-
Total Expenditures	\$ 288,425	Deferred Inflow	\$ 79,000	Authorized but Unissued	\$	-
Total Developer Advances	\$ 8,500	Cash & Investments	\$ 1,670,526	Year Authorized	\$	-
Total Developer Repayments	\$ -	- Principal Expense	\$ -			

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 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.

	Print Board Member's Name	
Board Member 1		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: _____
Board Member 2		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: _____
Board Member 3		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: _____
Board Member 4		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: _____
Board Member 5		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: _____
Board Member 6		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: _____
Board Member 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: _____

DELTA COUNTY FIRE PROTECTION DISTRICT NO. 1
 FIXED ASSET LISTING
 FOR YEAR ENDED DECEMBER 31, 2018

	Service Date	Life	Method		Prior 0	Current Depreciation	Accumulated Depreciation	Book Value
BUILDINGS AND IMPROVEMENTS								
FIRE STATION	01/01/84	40	SL/MM	317,310	202,038	5,950	207,988	109,322
STORAGE BUILDING	02/28/11	25	SL/MM	53,888	9,457	1,940	11,397	42,491
Total				\$371,198 ✓	\$211,495	\$7,890	\$219,385	\$151,813
LAND								
LAND	01/01/82			\$ 204,800 ✓				\$ 204,800
EQUIPMENT								
AIR COMPRESSOR	01/01/92	10	SL/HY	14,697	13,227	0	13,227	1,470
ROTO JET HOSE WASHER	01/01/94	10	SL/HY	7,425	6,682	0	6,682	743
CLASS "A" & "B: FOAM UNIT	01/01/96	10	SL/HY	9,050	8,145	0	8,145	905
24 SETS BUNKER GEAR	01/01/98	10	SL/HY	19,320	17,388	0	17,388	1,932
18 SUVIVAIR SCBA DEVICES	07/31/05	10	SL/HY	62,930	56,637	0	56,637	6,293
EAGLE THERMAL IMAGER	09/05/08	10	SL/HY	6,668	5,701	2	5,703	965
PAGER SYSTEM	04/01/09	10	SL/HY	21,738	7,760	2,059	9,819	11,919
EAGLE IMAGER 320 TIC	07/13/12	10	SL/HY	9,785	2,937	881	3,818	5,967
12 SCBA 4500PSI CYLINDERS	01/27/14	10	SL/HY	11,940	2,150	1,075	3,225	8,715
32" SUPER DUTY SPREADER	01/27/14	10	SL/HY	5,695	1,984	512	2,496	3,199
SECURITY CAMERA SYSTEM	05/27/14	10	SL/HY	5,839	1,900	526	2,426	3,413
32 UNICATION PAGERS & CHARGERS	10/20/14	10	SL/HY	10,456	3,294	941	4,235	6,221
*K33 THERMAL IMAGER SYS	02/27/18	10	SL/HY	6,664	-	333	333	6,331
*18ft LOWE BOAT W/MOTOR&TRLR	04/16/18	10	SL/HY	18018	-	900	900	17,118
Totals				\$ 210,225	\$ 127,805	\$ 7,229	\$ 133,801	\$ 75,191
VEHICLES								
1995 FORD F-350 BRUSH TRUCK	01/01/95	10	SL/HY	44,439	39,996	0	39,996	4,443
2002 PIERCE TANKER/PUMPER TRUCK	01/01/02	10	SL/HY	204,387	183,948	0	183,948	20,439
2002 E-ONE LADDER TRUCK	08/19/04	10	SL/HY	430,382	387,344	0	387,344	43,038
2006 PIERCE TANKER TRUCK	08/01/06	10	SL/HY	212,848	199,545	0	199,545	13,303
2007 DODGE 3500 RAM BRUSH TRUCK	08/31/07	10	SL/HY	79,059	71,153	3,152	74,305	4,754
2008 PIERCE PUMPER TRUCK	03/12/08	10	SL/HY	386,690	330,600	34,800	365,400	21,290
2011 MAXFIRE BRUSH TRUCK	07/08/11	10	SL/HY	162,582	95,109	14,632	109,741	52,841
2013 ROSENBAUER RESCUE TRUCK	01/27/14	10	SL/HY	534,664	109,731	48,120	157,851	376,813
2017 IHC (E-ONE) PUMPER TRUCK	04/27/17	10	SL/HY	295,293	15,504	29,529	15,504	279,789
Totals				\$ 2,350,344	\$ 1,432,930	\$ 130,233	\$ 1,533,634	\$ 816,710
Grand Totals				\$ 3,136,567	\$ 1,772,230	\$ 145,352	\$ 1,886,820	\$ 1,248,514
*EAGLE THERMAL IMAGER	09/05/08	10	SL/HY	6,668	5,101	600	5,701	967
*RAFT AND JET MOTOR	07/13/11	10	SL/HY	15,021	7,436	1,352	8,788	6,233 SOLD 2017

RESOLUTION #3-2019

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2018 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 2018; 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, 2018**, 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, 2018**.

ADOPTED THIS 19TH day of March, 2019



Board Chairman



Date



Board Secretary



Date

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

Date Term
Expires

Signature

Adam Suppes

2022




Carl Cassel

2020



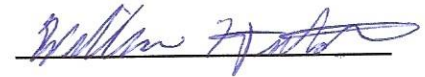
Delbert Myers

2020



William Hutchins

2022



Larin Jones

2022

