

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

DELTA COUNTY FIRE PROTECTION DISTRICT #4
PO BOX 522
HOTCHKISS, CO 81419

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

DIANE WALKER
970-872-4416

**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

JEFFREY HENION
PA, EA
HENION TAX & ACCOUNTING SERVICES
PO BOX 938, PAONIA, CO 81428
970-527-2350
03/17/2019
NONE

**PREPARER** (SIGNATURE REQUIRED)

*Jeffrey Henion*

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**  
**March 27, 2019**  
Office of the State Auditor

**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	Fund*		Pension Fund	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 74,143	\$ -	Cash & Cash Equivalents	\$ 55,787	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 700,409	\$ -	
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		\$ -	\$ -	<b>Total Current Assets</b>	\$ 756,196	\$ -	
1-6		\$ -	\$ -	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>	\$ 74,143	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 756,196	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 74,143	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 756,196	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 1,007	\$ -	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>	\$ 1,007	\$ -	<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>	\$ 1,007	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<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...] Reserves	\$ 17,000	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 756,196	\$ -	
1-35	Unassigned:	\$ 56,136	\$ -	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>	\$ 73,136	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 756,196	\$ -	
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>	\$ 74,143	\$ -	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>	\$ 756,196	\$ -	

## 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	Fund*		Pension Fund	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 153,967	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 27,270	\$ -	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 <b>TOTAL TAX REVENUE</b>	\$ 181,237	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</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	\$ 15,300	\$ -	
2-14	Grants	\$ 12,738	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 1,523	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 303,313	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 232	\$ -	Interest/Investment Income	\$ 5,722	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]: Reimb / Refunds	\$ 3,372	\$ -	All Other [specify...]: Fire dist #4 Pension Contribution	\$ 17,000	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 502,415	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 38,022	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ 45,515	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ 45,515	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 547,930	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 38,022	\$ -	\$ 585,952

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	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	\$ 406,670	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 28,800	\$ -	
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...]: Pension Contribution	\$ 17,000	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 21,586	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ 92,967	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ 22,096	\$ -	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 TOTAL EXPENDITURES	\$ 560,319	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 28,800	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 589,119
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) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) 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	\$ (12,389)	\$ -	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	\$ 9,222	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 85,525	\$ -	Net Position, January 1 from December 31 prior year report	\$ 746,974	\$ -	
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.	\$ 73,136	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 756,196	\$ -	

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	\$ 733,989	\$ 45,515	\$ 92,967	\$ 686,537
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 733,989</b>	<b>\$ 45,515</b>	<b>\$ 92,967</b>	<b>\$ 686,537</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
- How much?
- Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES                       NO
- How much?
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES                       NO
- What is the amount outstanding?
- 4-8 Does the entity have any lease agreements?  YES                       NO
- 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?

N/A

## 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	\$ 74,807	
5-2	Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 74,807</b>	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	See attached schedule	\$ 755,532	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 755,532</b>	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 830,339</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	\$ 421,785	\$ -	\$ -	\$ 421,785
Buildings	\$ 1,178,594	\$ -	\$ -	\$ 1,178,594
Machinery and equipment	\$ 1,107,623	\$ 21,586	\$ -	\$ 1,129,209
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,005,686)	\$ (100,808)	\$ -	\$ (1,106,494)
<b>TOTAL</b>	<b>\$ 1,702,316</b>	<b>\$ (79,222)</b>	<b>\$ -</b>	<b>\$ 1,623,094</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?

RAYMOND JAMES

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 17,000
State contribution amount:	\$ 15,300
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 32,300</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 100

**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:
<b>8-1</b> 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"/>	
<b>8-2</b> 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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
General Fund	\$ 584,885
Pension Fund	\$ 28,800
	\$ -
	\$ -

**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:
<b>9-1</b> 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"/>	

**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:
<b>10-1</b> Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-2</b> Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-3</b> Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-4</b> Please indicate what services the entity provides: <input type="text"/>			
<b>10-5</b> 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: <input type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>10-6</b> Does the entity have a certified mill levy? If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Bond Redemption mills	0.000
General/Other mills	4.800
<b>Total mills</b>	<b>4.800</b>

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	\$ 830,339	Unrestricted Fund Balan	\$ 52,886	Total Tax Revenue	\$ 181,237	
Current Liabilities	\$ 1,007	Total Fund Balance	\$ 73,136	Revenue Paying Debt Service	\$ 502,415	
Deferred Inflow	\$ -	PY Fund Balance	\$ 85,525	Total Revenue	\$ 547,930	
		Total Revenue	\$ 547,930	Total Debt Service Principal	\$ 92,967	
		Total Expenditures	\$ 560,319	Total Debt Service Interest	\$ 22,096	
		Interfund In	\$ -			
		Interfund Out	\$ -			
<b>Governmental</b>		<b>Proprietary</b>		<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 74,143	Current Assets	\$ 756,196	Net Position	\$ 756,196	
Transfers In	\$ -	Deferred Outflow	\$ -	PY Net Position	\$ 746,974	
Transfers Out	\$ -	Current Liabilities	\$ -	<b>Government-Wide</b>		
Property Tax	\$ 153,967	Deferred Inflow	\$ -	Total Outstanding Debt	\$ 686,537	
Debt Service Principal	\$ 92,967	Cash & Investments	\$ 756,196	Authorized but Unissued	\$ -	
Total Expenditures	\$ 560,319	Principal Expense	\$ -	Year Authorized	\$ -	
Total Developer Advances	\$ -					
Total Developer Repayments	\$ -					

**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? <i>N/A</i>	YES <input type="checkbox"/>	NO <input type="checkbox"/>
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**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	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: _____
1	SEAN CANTRELL	I, <u>SEAN CANTRELL</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>[Signature]</u> Date: <u>3/20/19</u> My term Expires: <u>2022</u>
2	CRESTA CAMPOS	I, <u>CRESTA CAMPOS</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>[Signature]</u> Date: <u>3/20/19</u> My term Expires: <u>2020</u>
3	WILLIAM LONG	I, <u>WILLIAM LONG</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 _____ Date: _____ My term Expires: _____
4	DANIEL MILLER	I, <u>DANIEL MILLER</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>[Signature]</u> Date: <u>3-21-19</u> My term Expires: <u>2020</u>
5	KATHLEEN WELT	I, <u>KATHLEEN WELT</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>[Signature]</u> Date: <u>3-21-19</u> My term Expires: <u>2020</u>
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: _____
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: _____

Supplemental Information for Exemption from Audit  
For the year ended December 31, 2018

Entity: Delta County Fire Protection District # 4

Schedule # 1

Part 4-2 – Debt schedule

Debt Information: The District incurred debt in 2010 to purchase a rescue and pumper truck financed by the USDA. The terms of the debt are:

Original debt balance	\$ 90,000
Initial interest rate:	4.0%
Number of payments per year	2
Term of loan	20 years

The debt was to the United States Dept. of Agriculture. The debt was paid off in 2018 and refinanced with Bank of Colorado.

Schedule of debt service payments:

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Prin. Reduction</u>	<u>Loan Balance</u>
2011	6582	3490	3092	86908
2012	6582	3446	3136	83772
2013	6582	3319	3263	80509
2014	6582	3187	3395	77114
2015	6582	3051	3531	73583
2016	6582	2907	3675	69908
2018	6582	2759	3823	66085
2018	68437	2352	66085	0

Supplemental Information for Exemption from Audit  
For the year ended December 31, 2018

Entity: Delta County Fire Protection District # 4

Schedule # 2

Part 4-2 – Debt schedule

Debt Information: The District refinanced debt in 2018 related to the 2010 purchase of a rescue and pumper truck. The terms of the debt are:

Original debt balance	\$ 45,515.00
Interest rate until 6/13/2023	3.50%
Interest rate after 6/13/2023	5.71%
Number of payments per year	2

Terms of loan: 10 semi-annual payments of \$2,200.70 beginning December 13, 2018.  
Then 16 semi-annual payments of \$2,402.64 beginning June 13, 2023

The debt is to Bank of Colorado.

Schedule of debt service payments:

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Prin. Reduction</u>	<u>Loan Balance</u>
2018	2200	774	1426	44089
2019-2031	6582	13842	44089	0

Supplemental Information for Exemption from Audit  
For the year ended December 31, 2018

Entity: Delta County Fire Protection District # 4

**Schedule # 3**

Part 4-2 – Debt schedule

Debt Information: The District incurred debt in 2007 with North Fork Bank (which has now been merged into Bank of Colorado) to build a fire protection station. The terms were scheduled to change in 2018 (variable rate loan). The new terms are below:

Original debt balance	\$ 858,512
Interest rate for 5 years starting 6/15/2018	2.8%
Interest rate after 5 years	5.71%
Number of payments per year	12
Term of loan : 60 monthly payments of \$3,702.36 beginning July 15, 2018	
170 payments of \$4,470.85 beginning July 15, 2023	

The debt is to Bank of Colorado and is secured by the building and land.

Schedule of debt service payments:

Year	Payment	Interest	Prin. Reduction	Loan Balance
2011	52190	35995	16195	797396
2012	52190	36082	16108	781288
2013	44424	22894	21530	759758
2014	44424	22436	21988	737770
2015	44424	21832	22592	715178
2016	44424	21374	23049	692129
2018	44424	20199	24225	667904
2018	44426	18970	25456	642448
2019-2023	959340	316892	642448	0

Supplemental Information for Exemption from Audit  
For the year ended December 31, 2018

Entity: Delta County Fire Protection District # 4

Schedule # 4

Part 5-3 – Investment schedule

See following Raymond James statement dated December 31, 2018

Your Portfolio

For more information,  
visit [raymondjames.com/clientaccess](http://raymondjames.com/clientaccess)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Cash &amp; Cash Alternatives</b>					
Raymond James Bank Deposit Program <sup>o</sup> 0.6% - Selected Sweep Option			\$55,123.30		\$330.73
Raymond James Bank N.A.			\$55,123.30		
Your bank priority state: CO					
<sup>o</sup> Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.					
<b>Cash &amp; Cash Alternatives Total</b>			<b>\$55,123.30</b>		<b>\$330.73</b>
<b>Fixed Income</b>					
BREWER ME, GO REF BDS, SER 2012 4.0000% DUE 04/01/2042 Callable 04/01/2022 @ 100.000 (107583KC9)	\$5,000.00	\$102.102	\$5,105.10	\$398.76 <sup>A</sup>	\$200.00
Accrued Interest: \$49.44					
Ratings Information: Moody's Long Term Rating: Aa3, Underlying Rating: Aa3 S&P Long Term Rating: AA-, Long Term Outlook: Stable					
BROOMFIELD CO CITY & CNTY SWR ACTIVITY ENTERPRISE SWR & WASTEWATER RECLAMATION REV, REV REF BDS, SER 2012 ASSURED GUARANTY MUNICIPAL CORP 3.2500% DUE 12/01/2030 Callable 12/01/2022 @ 100.000 (114751AU4)	\$5,000.00	\$100.694	\$5,034.70	\$606.37 <sup>A</sup>	\$162.50
Accrued Interest: \$13.09					
Ratings Information: Moody's Long Term Rating: A2, Underlying Rating: A2					
CWMBS INC 2003-44 A-3 5.0000% DUE 10/25/2033 FACTOR: 1.00000000 (12669EN93)	\$1,000.00	\$101.924	\$1,019.24		\$50.00
Accrued Interest: \$4.17					
Ratings Information: Moody's Long Term Rating: Ba1, Underlying Rating: Ba1					
COLORADO MESA UNIV CO ENTERPRISE REV, REV BDS, COLORADO HIGHER EDUCATION ENHANCEMENT PR, SER 2016 3.0000% DUE 05/15/2035 Callable 05/15/2028 @ 100.000 (19652PDP7)	\$25,000.00	\$95.008	\$23,752.00	\$(1,031.26) <sup>A</sup>	\$750.00
Accrued Interest: \$93.75					
Ratings Information: Moody's Long Term Rating: Aa2, Underlying Rating: A2					

Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)°	Estimated Annual Income
<b>Fixed Income (continued)</b>					
COLORADO ST BLDG EXCELLENT SCHS TODAY CTFS PARTN, COPS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2010-E 7.0170% DUE 03/15/2021 Prerefunded 03/15/2021 @ 100.000 (19668QDZ5) <b>Accrued Interest: \$306.99</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA-, Long Term Outlook: Stable	\$15,000.00	\$108.991	\$16,348.65	\$16,348.65	\$1,052.55
COLORADO ST BRD GOVERNORS UNIV ENTERPRISE SYS REV, REV BDS, COLORADO HIGHER EDUCATION ENHANCEMENT PR, SER 2012-A 4.0000% DUE 03/01/2042 Callable 03/01/2022 @ 100.000 (196707KA0) <b>Accrued Interest: \$86.11</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa3 <b>S&amp;P</b> Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: Not Rated, Underlying Outlook: Not Rated	\$5,000.00	\$100.735	\$5,036.75	\$347.95	\$200.00
CONNECTICUT ST HSG FIN AUTH, SPL OBLIG BDS, TAXABLE SER 12 5.3500% DUE 06/15/2030 (20774WZJ3) <b>Accrued Interest: \$55.73</b> <b>Ratings Information: Moody's</b> Long Term Rating: A1, Underlying Rating: A1 <b>S&amp;P</b> Long Term Rating: A, Long Term Outlook: Stable	\$25,000.00	\$107.029	\$26,757.25	\$(262.93) <sup>A</sup>	\$1,337.50
COOK CNTY IL CMNTY HIGH SCH DIST NO 219 NILES TWP, TAXABLE GO REF SCH BDS, TAXABLE SER 2010A 7.0000% DUE 12/01/2028 Callable 12/01/2020 @ 100.000 (215723KCO) <b>Accrued Interest: \$28.19</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa1, Underlying Rating: Aa1 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$107.542	\$5,377.10	\$5,377.10	\$350.00



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Fixed Income (continued)</b>					
DENVER CO CITY & CNTY WASTEWATER MGMT DIV DEPT PUB WKS WASTEWATER ENTERPRISE REV, WASTEWATER ENTERPRISE REV BDS, SER 2012 3.1250% DUE 11/01/2032 Callable 11/01/2022 @ 100.000 (249176AW8)	\$5,000.00	\$100.087	\$5,004.35	\$(7.45) <sup>A</sup>	\$156.25
<b>Accrued Interest: \$25.61</b>					
<b>Ratings Information: Moody's</b> Long Term Rating: Aa1, Underlying Rating: Aa1 <b>S&amp;P</b> Long Term Rating: AAA, Long Term Outlook: Stable					
<b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AAA, Long Term Outlook: Stable, Underlying Rating: AAA, Underlying Outlook: Stable					
DENVER CO CITY & CNTY DEDICATED TAX REV, REF AND IMPT BDS, SER 2016 A 4.0000% DUE 08/01/2046 Callable 08/01/2028 @ 100.000 (24917DAU7)	\$20,000.00	\$102.297	\$20,459.40	\$454.55 <sup>A</sup>	\$800.00
<b>Accrued Interest: \$331.11</b>					
<b>Ratings Information: Moody's</b> Long Term Rating: Aa3, Underlying Rating: Aa3 <b>S&amp;P</b> Long Term Rating: AA-, Long Term Outlook: Stable					
<b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: AA, Underlying Outlook: Stable					
DENVER CO CITY & CNTY ARPT REV, REV BDS, SER B 4.0000% DUE 11/15/2043 Callable 11/15/2022 @ 100.000 (249182GJ9)	\$30,000.00	\$101.068	\$30,320.40	\$676.16 <sup>A</sup>	\$1,200.00
<b>Accrued Interest: \$150.00</b>					
<b>Ratings Information: Moody's</b> Long Term Rating: A1, Underlying Rating: A1 <b>S&amp;P</b> Long Term Rating: A+, Long Term Outlook: Stable					
<b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AA-, Long Term Outlook: Stable, Underlying Rating: AA-, Underlying Outlook: Stable					
DISCOVER BANK GREENWOOD, DE FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 02/25/2020 (254872JA7)	\$45,000.00	\$99.121	\$44,604.45	\$(395.55)	\$900.00
<b>Accrued Interest: \$315.62</b>					
<b>Ratings Information: Not Rated</b>					

Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)*	Estimated Annual Income
<b>Fixed Income (continued)</b>					
DU PAGE CNTY IL SCH DIST NO 002 BENSENVILLE, GO ALT REV SOURCE BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2010-C 6.2300% DUE 05/01/2040 Callable 05/01/2020 @ 100.000 (262689GB4) <b>Accrued Interest: \$51.05</b> <b>Ratings Information: S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$103.775	\$5,188.75	\$5,188.75	\$311.50
EAGLE RIV CO WTR & SANTN DIST ENTERPRISE WASTEWTR REV, REV BDS, SER 2012 3.0000% DUE 12/01/2032 Callable 12/01/2022 @ 100.000 (26982VBC1) <b>Accrued Interest: \$24.17</b> <b>Ratings Information: S&amp;P</b> Long Term Rating: AA-, Long Term Outlook: Stable	\$10,000.00	\$98.319	\$9,831.90	\$(213.79) <sup>A</sup>	\$300.00
FHLMC SERIES 1058 1058-H ACCRUAL/Z BOND 8.0000% DUE 04/15/2021 FACTOR: .00110870 (312905JP8) <b>Accrued Interest: \$0.18</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aaa	\$24,000.00	\$103.702	\$27.59		\$2.13
FEDERAL FARM CREDIT BANKS DEBENTURE 5.0600% DUE 09/19/2033 (31331GBY4) <b>Accrued Interest: \$99.37</b> <b>Debt Classification: Senior Unsecured</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Watch: Not Meaningful, Long Term Outlook: Stable	\$7,000.00	\$119.952	\$8,396.64	\$8,396.64	\$354.20
FNMA REMIC TR 1997-88 LL 6.5000% DUE 01/18/2028 FACTOR: 1.00000000 (31359RMM1) <b>Accrued Interest: \$5.42</b> <b>Ratings Information: Not Rated</b>	\$1,000.00	\$108.960	\$1,089.60		\$65.00
FHLMC REMIC SERIES 4161 LB 2.5000% DUE 11/15/2042 FACTOR: 1.00000000 (3137AYM73) <b>Accrued Interest: \$31.25</b> <b>Ratings Information: Not Rated</b>	\$15,000.00	\$85.864	\$12,879.60	\$573.65	\$375.00



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)°	Estimated Annual Income
<b>Fixed Income (continued)</b>					
FNMA REMIC TRUST 2001-81 LL 6.2500% DUE 01/25/2032 FACTOR: 1.00000000 (31392BNA0) <b>Accrued Interest:</b> \$5.21 <b>Ratings Information:</b> Moody's Long Term Rating: Aaa	\$1,000.00	\$110.214	\$1,102.14		\$62.50
FORT BEND CNTY TX MUN UTIL DIST NO 151, ULTD TAX BDS, SER 2014 BUILD AMERICA MUTUAL BANK QUALIFIED 3.0000% DUE 09/01/2025 Callable 09/01/2022 @ 100.000 (34681MLG9) <b>Accrued Interest:</b> \$99.17 <b>Ratings Information:</b> S&P Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: BBB+, Underlying Outlook: Stable	\$10,000.00	\$101.678	\$10,167.80	\$164.95 <sup>A</sup>	\$300.00
GALVESTON CNTY TEX, G O RD BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2009A 6.2050% DUE 02/01/2019 Prerefunded 02/01/2019 @ 100.000 (364195BN6) <b>Accrued Interest:</b> \$513.64 <b>Ratings Information:</b> Moody's Long Term Rating: Aaa, Underlying Rating: Aaa Fitch Short Term Rating: Not Rated, Long Term Rating: AA+, Long Term Outlook: Stable, Underlying Rating: AA+, Underlying Outlook: Stable	\$20,000.00	\$100.283	\$20,056.60	\$20,056.60	\$1,241.00
GOLDMAN SACHS BANK USA FDIC # 33124 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 02/25/2020 (38148JLL3) <b>Accrued Interest:</b> \$315.62 <b>Ratings Information:</b> Not Rated	\$45,000.00	\$99.121	\$44,604.45	\$(395.55)	\$900.00
GNMA REMIC TRUST 2005-56 JA 5.0000% DUE 05/17/2035 FACTOR .31452556 (38374LRZ6) <b>Accrued Interest:</b> \$9.17 <b>Ratings Information:</b> Not Rated	\$7,000.00	\$106.689	\$2,348.95		\$110.08
GREELEY CO WTR REV, WTR REV BDS, SER 2012 2.1250% DUE 08/01/2024 Callable 08/01/2021 @ 100.000 (392546EH6) <b>Accrued Interest:</b> \$43.98 <b>Ratings Information:</b> Moody's Long Term Rating: Aa2, Underlying Rating: Aa2 S&P Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$100.062	\$5,003.10	\$22.73 <sup>A</sup>	\$108.25

Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)°	Estimated Annual Income
<b>Fixed Income (continued)</b>					
GREELEY CO WTR REV, WTR REV BDS, SER 2012 2.2500% DUE 08/01/2025 Callable 08/01/2021 @ 100.000 (392546EJ2) <b>Accrued Interest: \$46.56</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$100.074	\$5,003.70	\$34.10 <sup>A</sup>	\$112.50
GREELEY CO WTR REV, WTR REV BDS, SER 2012 3.0000% DUE 08/01/2030 Callable 08/01/2021 @ 100.000 (392546EP8) <b>Accrued Interest: \$62.08</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$100.394	\$5,019.70	\$19.70	\$150.00
GREELEY CO WTR REV, WTR REV BDS, SER 2012 3.0000% DUE 08/01/2031 Callable 08/01/2021 @ 100.000 (392546EQ8) <b>Accrued Interest: \$62.08</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$100.122	\$5,006.10	\$31.17 <sup>A</sup>	\$150.00
HORIZON TX REGL MUN UTIL DIST, ULTD TAX REF BDS, SER 2016 BUILD AMERICA MUTUAL 3.2500% DUE 02/01/2033 Callable 02/01/2024 @ 100.000 (44044TGM8) <b>Accrued Interest: \$134.51</b> <b>Ratings Information: Moody's</b> Long Term Rating: A3, Underlying Rating: A3 <b>S&amp;P</b> Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable	\$10,000.00	\$98.883	\$9,888.30	\$50.03 <sup>A</sup>	\$325.00
IRVING TEX, CERTS OF OBLIG, SER 2009 5.0000% DUE 02/15/2019 Prerefunded 02/15/2019 @ 100.000 (483777SY9) <b>Accrued Interest: \$93.75</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aaa, Underlying Rating: Aaa <b>S&amp;P</b> Long Term Rating: AAA, Long Term Outlook: Negative	\$5,000.00	\$100.395	\$5,019.75	\$5,019.75	\$250.00
LONGMONT CO ENTERPRISE WASTEWATER REV, REV BDS, SER 2013 3.0000% DUE 11/01/2030 Callable 11/01/2023 @ 100.000 (543098BN8) <b>Accrued Interest: \$49.17</b> <b>Ratings Information: S&amp;P</b> Long Term Rating: AA, Long Term Outlook: Stable	\$10,000.00	\$99.899	\$9,989.90	\$1,582.98 <sup>A</sup>	\$300.00



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)*	Estimated Annual Income
<b>Fixed Income (continued)</b>					
MAINE HEALTH & HIGHER EDL FACS AUTH REV, REV BDS, SER 2011-C 4.7500% DUE 07/01/2031 Callable 07/01/2021 @ 100.000 (560427NM4) <b>Accrued Interest: \$118.09</b> <b>Ratings Information: Moody's</b> Long Term Rating: A1, Underlying Rating: A1 <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: AA, Underlying Outlook: Stable	\$5,000.00	\$105.532	\$5,276.60	\$206.02 <sup>A</sup>	\$237.50
MENLO PARK CA FIRE PROTN DIST CTFS PARTN, COPS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2009-B 7.1380% DUE 08/01/2029 Callable 08/01/2019 @ 100.000 (586850AR0) <b>Accrued Interest: \$590.87</b> <b>Ratings Information: S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$20,000.00	\$102.616	\$20,523.20	\$20,523.20	\$1,427.60
MOULTON-NIGUEL CA WTR DIST CTFS PARTN, COPS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2009 6.9700% DUE 09/01/2039 Callable 09/01/2019 @ 100.000 (620220BQ5) <b>Accrued Interest: \$345.60</b> <b>Ratings Information: S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AAA, Long Term Outlook: Stable, Underlying Rating: AAA, Underlying Outlook: Stable	\$15,000.00	\$102.716	\$15,407.40	\$15,407.40	\$1,045.50
MUNICIPAL ENERGY AGY OF NE PWR SUPPLY SYS REV, REF BDS, SER 2016A SECONDARY BUILD AMERICA MUTUAL 3.0000% DUE 04/01/2039 Callable 10/01/2026 @ 100.000 (625914KG0) <b>Accrued Interest: \$148.33</b> <b>Ratings Information: S&amp;P</b> Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: A, Underlying Outlook: Stable	\$20,000.00	\$88.379	\$17,675.80	\$(1,723.44) <sup>A</sup>	\$600.00

Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)°	Estimated Annual Income
<b>Fixed Income (continued)</b>					
NEW YORK NY CITY TRANSITIONAL FIN AUTH REV, FUTURE TAX SECD BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER C-2 6.2670% DUE 08/01/2039 Callable 08/01/2019 @ 100.000 (64971MZH8) <b>Accrued Interest: \$389.08</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa1, Underlying Rating: Aa1 <b>S&amp;P</b> Long Term Rating: AAA, Long Term Outlook: Stable <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AAA, Long Term Outlook: Stable, Underlying Rating: AAA, Underlying Outlook: Stable	\$15,000.00	\$101.816	\$15,272.40	\$15,272.40	\$940.05
OREGON SCH BRDS ASSN, LTD TAX PENSION OBLIGS, OREGON SCHOOL BOND GUARANTEE PROGRAM, TAXABLE SER 2003B NATIONAL PUBLIC FINANCE GUARANTEE CORP 5.4500% DUE 06/30/2024 (686053CQ0) <b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: A+, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: A+, Underlying Outlook: Stable	\$10,000.00	\$113.080	\$11,308.00	\$11,308.00	\$545.00
PHILADELPHIA PA AUTH FOR INDL DEV CITY SVC AGREEMENT REV, REF REV BDS, TAXABLE SER 2012 3.9640% DUE 04/15/2026 (71783DAD7) <b>Accrued Interest: \$206.46</b> <b>Ratings Information: Moody's</b> Long Term Rating: A3, Underlying Rating: A3 <b>S&amp;P</b> Long Term Rating: A, Long Term Outlook: Stable <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: A-, Long Term Outlook: Stable, Underlying Rating: A-, Underlying Outlook: Stable	\$25,000.00	\$100.070	\$25,017.50	\$(462.98) <sup>A</sup>	\$991.00
PHILADELPHIA PA SCH DIST, GO BDS, PENNSYLVANIA SCH DIST FISCAL AGENT AGRMT, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2010B 6.7650% DUE 06/01/2040 (717883KL5) <b>Accrued Interest: \$54.50</b> <b>Ratings Information: Moody's</b> Long Term Rating: A2, LT Direction: ↑, Underlying Rating: Baa3 <b>S&amp;P</b> Long Term Rating: Not Rated, Long Term Watch: Not Meaningful, Long Term Outlook: Not Rated <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: A+, Long Term Outlook: Negative, Underlying Rating: BB-, Underlying Outlook: Stable	\$10,000.00	\$120.659	\$12,065.90	\$12,065.90	\$676.50



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Fixed Income (continued)</b>					
PHOENIX ARIZ, GO BDS, REG SER 2004 AMBAC 3.0000% DUE 07/01/2028 Callable 01/31/2019 @ 100.000 (718814UQ7) <b>Accrued Interest:</b> \$149.17 <b>Ratings Information:</b> S&P Long Term Rating: AA+, Long Term Outlook: Stable, Underlying Rating: AA+, Underlying Outlook: Stable	\$10,000.00	\$100.000	\$10,000.00	\$0.00 <sup>A</sup>	\$300.00
PITKIN CNTY CO SALES TAX REV, SALES TAX REV BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2010A 6.9390% DUE 12/01/2040 Callable 12/01/2020 @ 100.000 (724392DS1) <b>Accrued Interest:</b> \$27.95 <b>Ratings Information:</b> Moody's Long Term Rating: Aa2, Underlying Rating: Aa2	\$5,000.00	\$105.797	\$5,289.85	\$5,289.85	\$348.95
PUEBLO CNTY CO CTFS PARTN, COPS, CNTY JUDICIAL COMPLEX PROJ, SER 2012 ASSURED GUARANTY MUNICIPAL CORP 5.0000% DUE 09/15/2042 Callable 09/15/2022 @ 100.000 (744829CR1) <b>Accrued Interest:</b> \$72.92 <b>Ratings Information:</b> Moody's Long Term Rating: Aa3, Underlying Rating: Aa3 S&P Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: A, Underlying Outlook: Stable	\$5,000.00	\$107.422	\$5,371.10	\$354.38 <sup>A</sup>	\$250.00
REGIONAL TRANSN DIST CO SALES TAX REV, REV BDS, FASTRACKS PROJ, SER 2012A 4.0000% DUE 11/01/2037 Callable 11/01/2022 @ 100.000 (759136RC0) <b>Accrued Interest:</b> \$32.78 <b>Ratings Information:</b> Moody's Long Term Rating: Aa2, Underlying Rating: Aa2 S&P Long Term Rating: AA+, Long Term Outlook: Stable Fitch Short Term Rating: Not Rated, Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: AA, Underlying Outlook: Stable	\$5,000.00	\$102.458	\$5,122.90	\$385.65	\$200.00
ROSEMONT ILL, GO REF BDS, TAXABLE SER 2010-A ASSURED GUARANTY CORP FORMERLY ACE GTY 6.0000% DUE 12/01/2035 (777543QL6) <b>Accrued Interest:</b> \$145.00 <b>Ratings Information:</b> Moody's Long Term Rating: A3, Underlying Rating: Baa1 S&P Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: A, Underlying Outlook: Stable	\$30,000.00	\$112.697	\$33,809.10	\$5,123.61 <sup>A</sup>	\$1,800.00

Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Fixed Income (continued)</b>					
ROSEMONT ILL, TAXABLE CORP PURP BDS, TAXABLE SER 2012A ASSURED GUARANTY MUNICIPAL CORP 5.5000% DUE 12/01/2035 (777543UK3) <b>Accrued Interest: \$155.07</b> <b>Ratings Information: Moody's</b> Long Term Rating: A2, Underlying Rating: Baa1 <b>S&amp;P</b> Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: A, Underlying Outlook: Stable	\$35,000.00	\$107.392	\$37,587.20	\$(1,267.36) <sup>A</sup>	\$1,925.00
ROSEMONT ILL, TAXABLE CORP PURP BDS, TAXABLE SER 2016 B ASSURED GUARANTY MUNICIPAL CORP 5.0000% DUE 12/01/2046 Callable 12/01/2026 @ 100.000 (777543XL8) <b>Accrued Interest: \$40.28</b> <b>Ratings Information: Moody's</b> Long Term Rating: A2, Underlying Rating: Baa1 <b>S&amp;P</b> Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: A, Underlying Outlook: Stable	\$10,000.00	\$102.233	\$10,223.30	\$(402.84) <sup>A</sup>	\$500.00
ST CLOUD FL CAP IMPT REV, CAP IMPT REV BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER B ASSURED GUARANTY MUNICIPAL CORP 5.9990% DUE 09/01/2040 Callable 09/01/2020 @ 100.000 (789101AQ5) <b>Accrued Interest: \$99.15</b> <b>Ratings Information: Moody's</b> Long Term Rating: A1, Underlying Rating: A1 <b>S&amp;P</b> Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: AA-, Underlying Outlook: Stable	\$5,000.00	\$103.876	\$5,193.80	\$5,193.80	\$299.95
SOUTH DAKOTA ST HEALTH & EDL FACS AUTH REV, REV BDS, SANFORD HEALTH F/K/A SIOUX VALLEY HOSPITALS & HEALTH SYSTEM, SER 2012E 5.0000% DUE 11/01/2042 Callable 11/01/2022 @ 100.000 (83755VVL5) <b>Accrued Interest: \$122.92</b> <b>Ratings Information: Moody's</b> Long Term Rating: A1, Underlying Rating: A1 <b>S&amp;P</b> Long Term Rating: A+, Long Term Outlook: Stable	\$15,000.00	\$107.327	\$16,099.05	\$852.00 <sup>A</sup>	\$750.00
TENNESSEE VALLEY AUTHORITY DEBENTURE 3.5000% DUE 12/15/2042 (880591EP3) <b>Accrued Interest: \$36.46</b> <b>Debt Classification: Senior Unsecured</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aaa <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$25,000.00	\$98.301	\$24,575.25	\$3,034.58	\$875.00



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)°	Estimated Annual Income
<b>Fixed Income (continued)</b>					
TRI-CNTY MET TRANSN DIST OR REV, SNR LIEN PAYROLL TAX REV BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2009B 5.7300% DUE 09/01/2033 (89546RHQ0)	\$20,000.00	\$122.253	\$24,450.60	\$24,450.60	\$1,146.00
<b>Accrued Interest: \$378.82</b>					
<b>Ratings Information: Moody's</b> Long Term Rating: Aaa, Underlying Rating: Aaa <b>S&amp;P</b> Long Term Rating: AAA, Long Term Outlook: Stable					
UNIVERSITY NORTHN CO GREELEY INSTL ENTERPRISE REV, REF BDS, COLORADO HIGHER EDUCATION ENHANCEMENT PR, SER 2015A 4.0000% DUE 08/01/2040 Callable 08/01/2025 @ 100.000 (914733BX7)	\$10,000.00	\$102.905	\$10,290.50	\$(444.49) <sup>A</sup>	\$400.00
<b>Accrued Interest: \$32.22</b>					
<b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: A3					
WILLIAM S HART CA UN HIGH SCH DIST, GO BDS, SER 2013 C 4.0000% DUE 08/01/2038 Callable 08/01/2023 @ 100.000 (969268CQ2)	\$10,000.00	\$101.926	\$10,192.60	\$1,206.45	\$400.00
<b>Accrued Interest: \$165.56</b>					
<b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AA-, Long Term Outlook: Stable, Underlying Rating: AA-, Underlying Outlook: Stable					
WILLIAMSPORT PA SAN AUTH SWR REV, SWR REV BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2010 5.7500% DUE 01/01/2040 Callable 01/01/2021 @ 100.000 (970225DG0)	\$10,000.00	\$102.469	\$10,246.90	\$10,246.90	\$575.00
<b>Accrued Interest: \$285.90</b>					
<b>Ratings Information: S&amp;P</b> Long Term Rating: A+, Long Term Outlook: Stable					

Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Fixed Income (continued)</b>					
WISCONSIN ST GEN FD ANNUAL APPROPRIATION REV, REF BDS, TAXABLE SER 2017 A 3.7680% DUE 05/01/2033 Callable 05/01/2027 @ 100.000 (977100EK8) <b>Accrued Interest: \$123.51</b> <b>Ratings Information: Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA-, Long Term Outlook: Stable <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AA, LT Direction: $\Phi$ , Long Term Outlook: Stable, Underlying Rating: AA, Underlying Outlook: Stable	\$20,000.00	\$99.831	\$19,966.20	\$(633.17) <sup>A</sup>	\$753.60
<b>Fixed Income Total</b>			<b>\$700,409.11</b>		<b>\$29,558.61</b>
<b>Accrued Interest Total: \$6,806.83</b>					

Please see Fixed Income Investments on the Understanding Your Statement page.

<b>Portfolio Total</b>	<b>\$755,532.41</b>	<b>\$29,889.34</b>
<b>Accrued Interest Total</b>	<b>\$6,806.83</b>	
<b>Portfolio Total with Accrued Interest</b>	<b>\$762,339.24</b>	

<sup>A</sup> Adjusted cost basis was used to calculate the gain or (loss) figure.  
<sup>o</sup> Please see Cost Basis on the Understanding Your Statement page.

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Your Activity

Date	Activity Type	Description	Quantity/ Price	Amount
<b>Deposits</b>				
12/18/2018	Deposit	Cash *CK DEP DCFPD 4 9143		\$15,300.00
12/18/2018	Deposit	Cash *CK DEP DCFPD 4 9144		\$17,000.00
<b>Deposits Total</b>				<b>\$32,300.00</b>

