

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

NORTH CENTRAL FIRE PROTECTION DISTRICT
40144 RIDGE ROAD
DEER TRAIL, CO 80105

DONNA DREYER-ROSS, TREASURER
303-621-2286
DROSSFARM@YAHOO.COM
N/A

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

CONTACT PERSON
PHONE
EMAIL
FAX

CERTIFICATION OF PREPARER

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

NAME: **ROBERT L DAVIS CPA**

TITLE: **CERTIFIED PUBLIC ACCOUNTANT**

FIRM NAME (if applicable): **ROBERT L DAVIS CPA PC**

ADDRESS: **3130 ORION DRIVE, SUITE 100**

PHONE: **719-473-7754**

DATE PREPARED: **1/14/2019**

RELATIONSHIP TO ENTITY: **NO RELATIONSHIP TO ENTITY**

PREPARER (SIGNATURE REQUIRED)

Robert L Davis CPA PC

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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RECEIVED
Office of the State Auditor
February 22, 2019

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	BOND FUND		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 62,500	\$ 71,865	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 8-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 62,500	\$ 71,865	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 33,868	\$ 50,373	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 96,368	\$ 122,238	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ 698	\$ -	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	\$ 698	\$ -	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	\$ 698	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 33,868	\$ 50,373	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 TABOR AND BOND FUND	\$ 1,600	\$ 71,865	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 60,202	\$ -	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	\$ 61,802	\$ 71,865	Add lines 1-30 through 1-35 This total should be the same as line 3-33 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	\$ 96,368	\$ 122,238	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	\$ -	\$ -	

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	BOHO FUND		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 33,156	\$ 51,243	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 5,435	\$ 8,792	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue INTEREST ON PROPERTY TAX:	\$ 112	\$ 196	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 38,703	\$ 60,231	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 605	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 10,533	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 1,725	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 822	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other FIRST AID CLASS:	\$ 121	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 52,509	\$ 60,231	Add lines 2-8 through 2-23 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 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	\$ 52,509	\$ 60,231	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	
						GRAND TOTALS	\$ 112,740

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

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	BOND FUND		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ 29,324	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 22,243	\$ -	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	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 27,052	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 24,166	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			Add lines 3-1 through 3-21			
	TOTAL EXPENDITURES	\$ 51,567	\$ 51,218	TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ (500)	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 102,785
3-24	Interfund Transfers Out	\$ 500	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26	BANK FEES	\$ 33	\$ 500	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27	TREASURER FEES	\$ 956	\$ 1,500	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	\$ 1,489	\$ 1,500	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	\$ (547)	\$ 7,513	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 62,349	\$ 64,352	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.	\$ 61,802	\$ 71,865	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- | | YES | NO |
|--|-------------------------------------|--------------------------|
| 4-1 Does the entity have outstanding debt? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-2 Is the debt repayment schedule attached? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

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	\$ 386,663	\$ -	\$ 27,052	\$ 359,611
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 386,663	\$ -	\$ 27,052	\$ 359,611

*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"/> |
| 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	\$ 134,365	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 134,365
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 134,365

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 24-75-601, et. seq., C.R.S.? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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 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	\$ 20,000	\$ -	\$ -	\$ 20,000
Buildings	\$ 595,211	\$ -	\$ -	\$ 595,211
Machinery and equipment	\$ 454,608	\$ -	\$ -	\$ 454,608
Furniture and fixtures	\$ 6,531	\$ -	\$ -	\$ 6,531
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,076,350	\$ -	\$ -	\$ 1,076,350

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

	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 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 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	\$ 117,766
BOND FUND	\$ 124,491
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	Please use this space to provide any explanations or comments:
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	<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:
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 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"/>	
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="text"/>			
10-5 Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-6 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	9.273
General/Other mills	6.000
Total mills	15.273

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	\$ 134,365	Unrestricted Fund Balan	\$ 60,202	Total Tax Revenue	\$ 98,934	
Current Liabilities	\$ 698	Total Fund Balance	\$ 61,802	Revenue Paying Debt Service	\$ 80,281	
Deferred Inflow	\$ 84,241	PY Fund Balance	\$ 62,349	Total Revenue	\$ 112,740	
		Total Revenue	\$ 52,509	Total Debt Service Principal	\$ 27,052	
		Total Expenditures	\$ 51,567	Total Debt Service Interest	\$ 24,166	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ 500	Enterprise Funds		
Total Cash & Investments	\$ 134,365	Proprietary		Net Position	\$ -	
Transfers In	\$ (500)	Current Assets	\$ -	- PY Net Position	\$ -	
Transfers Out	\$ 500	Deferred Outflow	\$ -	Government-Wide		
Property Tax	\$ 84,399	Current Liabilities	\$ -	- Total Outstanding Debt	\$ 359,611	
Debt Service Principal	\$ 27,052	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 102,785	Cash & Investments	\$ -	- Year Authorized	\$ -	
Total Developer Advances	\$ -	Principal Expense	\$ -			
Total Developer Repayments	\$ -					

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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

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 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.
- 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: _____
1	KILLEEN, ERIC R.	I, <u>ERIC R. KILLEEN</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>14 FEB 2019</u>
2	DANIEL P. AGLAR	I, <u>DAN P. AGLAR</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>14 FEB 2019</u>
3	DENNIS W. ALLEN	I, <u>Dennis W. Allen</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <u>[Signature]</u>	Date: <u>02/14/2019</u>
4	Donna Dreyer-Ross	I, <u>Donna Dreyer-Ross</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <u>[Signature]</u>	Date: <u>2/14/2019</u>
5	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: _____
6	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: _____
7	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: _____



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

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

RESOLUTION FOR EXEMPTION OF AUDIT
(Pursuant to Section 29-1-604, C.R.S.)
North Central Fire Protection District, STATE OF COLORADO
RESOLUTION NO. 2019-01

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE NORTH CENTRAL FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of North Central Fire Protection District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenue nor expenditures exceed 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

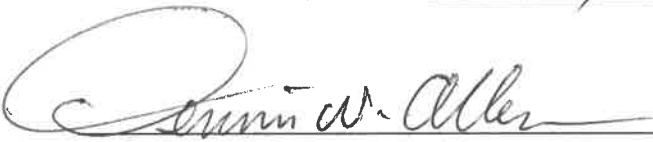
WHEREAS, neither revenue nor expenditures for North Central Fire Protection District exceeded \$750,000 for Fiscal Year 2018; and

WHEREAS, an application for exemption from audit for North Central Fire Protection District has been prepared by Robert L. Davis C.P.A., P.C., a person skilled in governmental accounting; and

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

NOW THEREFORE, be it resolved by the Board of the North Central Fire Protection District that the application for exemption from audit for North Central Fire Protection District for the Fiscal Year ended December 31st, 2018, has been personally reviewed and is hereby approved by a majority of the Board of the North Central Fire Protection District; that those members of the Board have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the North Central Fire Protection District for the fiscal year ended December 31st, 2018.

ADOPTED THIS 14 day of February, A.D. 2019.



Dennis Allen, Chair



ATTEST:


_____ ~~David Kotzer, Secretary~~ DANIEL P. AGUAR (VICE CHAIR

Names of Members of Governing Body	Date Term Expires	Signature
Dan Agar	May 5, 2020	
David Kotzer	May 3, 2022	
Dennis Allen	May 3, 2022	
Donna Dreyer-Ross	May 5, 2020	
Eric Killeen	May 5, 2020	