

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

Nucla Naturita Fire Protection District
556 West Main Street
P.O. Box 740
Nucla, CO 81424
Diana Starks
(970) 417-1777
dstarks.nnfpd@gmail.com

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:	T. Michael Neison
TITLE	Principal
FIRM NAME (if applicable)	Chadwick, Steinkirchner, Davis & Co., P.C.
ADDRESS	2499 Hwy. 68&50 Grand Junction, CO 81505
PHONE	970-245-3000
DATE PREPARED	20-Mar-19
RELATIONSHIP TO ENTITY	None - Independent accountant.

**PREPARER (SIGNATURE REQUIRED)**

*T. Michael Neison*

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 28, 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*		Ambulance	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 790,960	\$ -	Cash & Cash Equivalents	\$ 217,618	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 175,880	\$ -	Receivables	\$ 37,440	\$ -	
1-4	Due from Other Entities or Funds	\$ 35,356	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ 11,945	\$ -	
1-5	Prepaid Expense	\$ 5,571	\$ -				
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ 267,003	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 4-4)	\$ 47,413	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 1,007,767	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 314,416	\$ -	
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>	\$ 1,007,767	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 314,416	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 4,893	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ 35,356	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 40,249	\$ -	
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>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 40,249	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 172,491	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ 5,571	\$ -	Net Investment in Capital Assets	\$ 47,413	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...] TABOR (-326); Debt Service (-368)	\$ 9,087	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 520,618	\$ -	Undesignated/Unreserved/Unrestricted	\$ 226,754	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 1-33 <b>TOTAL FUND BALANCE</b>	\$ 835,276	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 274,167	\$ -	
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>	\$ 1,007,767	\$ -	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>	\$ 314,416	\$ -	

**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*		Ambulance	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (include mills levied in Question 10-6)	\$ 177,264	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 25,218	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5	Senior/Veteran Exemptions	\$ 2,260	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 204,742	\$ -	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	\$ -	\$ -	
2-14	Grants	\$ 8,695	\$ -	Grants	\$ 990	\$ -	
2-15	Donations	\$ 2,750	\$ -	Donations	\$ 1,250	\$ -	
2-16	Charges for Sales and Services	\$ 88,404	\$ -	Charges for Sales and Services	\$ 179,509	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 886	\$ -	Interest/Investment Income	\$ 325	\$ -	
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...):miscellaneous adjustments	\$ 167	\$ -	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-6 through 2-23 <b>TOTAL REVENUES</b>	\$ 305,644	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 182,074	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
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 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 305,644	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 182,074	\$ -	<b>GRAND TOTALS</b> \$ 487,718

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*		Ambulance	Fund†	
<b>Expenditures</b>				<b>Expenditures</b>			
3-1	General Government	\$ 73,503	\$ -	General Operating & Administrative	\$ 52,890	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 51,050	\$ -	
3-3	Law Enforcement			Payroll Taxes	\$ 35,281	\$ -	
3-4	Fire	\$ 129,295	\$ -	Contract Services	\$ 1,236	\$ -	
3-5	Highways & Streets			Employee Benefits	\$ -	\$ -	
3-6	Solid Waste			Insurance	\$ 10,229	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 34,000	\$ -	Accounting and Legal Fees	\$ 338	\$ -	
3-8	Health			Repair and Maintenance	\$ 7,398	\$ -	
3-9	Culture and Recreation			Supplies	\$ 20,154	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 2,021	\$ -	
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		\$ -	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 <b>TOTAL EXPENDITURES</b>	\$ 236,798	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 180,597	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other (specify...)[antor negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 28,927	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 3-28)	\$ -	\$ -	
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) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ (28,927)	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 68,846	\$ -	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	\$ (27,450)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 766,430	\$ -	Net Position, January 1 from December 31 prior year report	\$ 301,617	\$ -	
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.	\$ 835,276	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 274,167	\$ -	

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 29-4-604, 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	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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? \$ \_\_\_\_\_  
 If yes: Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO  
 If yes: How much? \$ \_\_\_\_\_
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO  
 If yes: What is the amount outstanding? \$ \_\_\_\_\_
- 4-8 Does the entity have any lease agreements?  YES       NO  
 If yes: What is being leased? \_\_\_\_\_  
 What is the original date of the lease? \_\_\_\_\_  
 Number of years of lease? \_\_\_\_\_  
 Is the lease subject to annual appropriation?  YES       NO  
 What are the annual lease payments? \$ \_\_\_\_\_

## 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	\$ 331,163		
5-2	Certificates of deposit	\$ 429,821		
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 760,984</b>	
Investments (if investment is a mutual fund, please list underlying investments):				
	Money Market	\$ 35,309		
5-3	Vehicle Acquisition Money Market	\$ 212,285		
		\$ -		
		\$ -		
	<b>TOTAL INVESTMENTS</b>		<b>\$ 247,594</b>	
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 1,008,578</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	\$ 36,750	\$ -	\$ -	\$ 36,750
Buildings	\$ 29,908	\$ -	\$ -	\$ 29,908
Machinery and equipment	\$ 972,306	\$ -	\$ -	\$ 972,306
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (671,631)	\$ (20,882)	\$ -	\$ (692,513)
<b>TOTAL</b>	<b>\$ 167,333</b>	<b>\$ (20,882)</b>	<b>\$ -</b>	<b>\$ 146,451</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	\$ 450,758	\$ -	\$ -	\$ 450,758
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (374,418)	\$ (28,927)	\$ -	\$ (403,345)
<b>TOTAL</b>	<b>\$ 76,340</b>	<b>\$ (28,927)</b>	<b>\$ -</b>	<b>\$ 47,413</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? FPPA

Indicate the contributions from:

Tax (property, SD, sales, etc.):	\$ 34,000
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 34,000</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 200

**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:  YES  NO  N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  YES  NO  N/A

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

Fund Name	Budgeted Expenditures
General	\$ 225,500
Ambulance	\$ 234,000
	\$ -
	\$ -

**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)]?  YES  NO
- Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

**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?  YES  NO

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year?  YES  NO

If Yes: NEW name   
PRIOR name

- 10-3 Is the entity a metropolitan district?  YES  NO

10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services?  YES  NO

If yes: List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy?  YES  NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	6.000
<b>Total mills</b>	<b>6.000</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	\$ 1,008,578	Unrestricted Fund Balan	\$ 820,618	Total Tax Revenue	\$ 204,742	
Current Liabilities	\$ 40,249	Total Fund Balance	\$ 835,278	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 172,491	PY Fund Balance	\$ 766,430	Total Revenue	\$ 305,644	
		Total Revenue	\$ 305,644	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 236,798	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
		Interfund Out	\$ -	<b>Enterprise Funds</b>		
<b>Governmental</b>		<b>Proprietary</b>		Net Position	\$ 274,167	
Total Cash & Investments	\$ 790,960	Current Assets	\$ 267,003	PY Net Position	\$ 301,617	
Transfers In	\$ -	Deferred Outflow	\$ -	<b>Government-Wide</b>		
Transfers Out	\$ -	Current Liabilities	\$ 40,249	Total Outstanding Debt	\$ -	
Property Tax	\$ 177,264	Deferred Inflow	\$ -	Authorized but Unissued	\$ -	
Debt Service Principal	\$ -	Cash & Investments	\$ 217,618	Year Authorized	\$ -	
Total Expenditures	\$ 236,798	Principal Expense	\$ -			
Total Developer Advances	\$ -					
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 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.
1	John Reams	Signed <u>John Reams</u> Date: <u>3-24-19</u> My term Expires: _____
2	Chris Quigley	Signed <u>Chris Quigley</u> Date: <u>3-24-19</u> My term Expires: _____
3	Dick Starks	Signed <u>Dick Starks</u> Date: <u>3-24-2019</u> My term Expires: <u>2020</u>
4	Melvin Staats	Signed _____ Date: _____ My term Expires: _____
5	Jeremy Quigley	Signed <u>Jeremy Quigley</u> Date: <u>3/26/19</u> My term Expires: <u>2022</u>
6		Signed _____ Date: _____ My term Expires: _____
7		Signed _____ Date: _____ My term Expires: _____



March 20, 2019

Board of Directors  
Nucla-Naturita Fire Protection District  
Nucla, Colorado

We have compiled the balance sheet of Nucla-Naturita Fire Protection District (a government) as of December 31, 2018 and the related operating statement and supplemental information for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the financial statements and supplemental information in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplemental information are in accordance with the form prescribed by the Colorado Local Government Audit Division.

Management is responsible for the preparation and fair presentation of the financial statements and supplemental information included in the form prescribed by the Colorado Local Government Audit Division and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplemental information.

These financial statements and supplemental information included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Local Government Audit Division, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Colorado Local Government Audit Division and is not intended to be and should not be used by anyone other than this specified party.

*Chadwick, Steinkirchner, Davis & Co., P.C.*