

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	North Park Fire Rescue Authority
ADDRESS	c/o Wm Kent Crowder, Chairman of Board PO Box 1019 Walden, CO 80480
CONTACT PERSON	Wm Kent Crowder
PHONE	970-723-4660
EMAIL	kentcrowder47@gmail.com
FAX	970-723-4706

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

CERTIFICATION OF PREPARER

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

NAME:	Robert L Carlstrom
TITLE	Owner
FIRM NAME (if applicable)	North Park Accounting
ADDRESS	437 LaFever Street, Walden, CO 80480
PHONE	970-723-8470
DATE PREPARED	03/15/19
RELATIONSHIP TO ENTITY	No relationship to entity

PREPARER (SIGNATURE REQUIRED)

Robert L. Carlstrom

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

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

P

RECEIVED
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*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 278,448	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 1,500	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 279,948	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 279,948	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ -	\$ -	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	\$ -	\$ -	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	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted TABOR EMERGENCY RESERVE	\$ 5,700	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 274,248	\$ -	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	\$ 279,948	\$ -	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	\$ 279,948	\$ -	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	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (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	\$ 7,637	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 18,000	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	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 [specify...]: Training reimbursements	\$ 1,144	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23	Jackson County and Town of Walden Contributions	\$ 100,676	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 127,457	\$ -	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	\$ 127,457	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
		\$ 127,457	\$ -		\$ -	\$ -	\$ 127,457

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*		Fund*	Fund*	
Expenditures				Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 92,845	\$ -	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	\$ -	\$ -	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	\$ 92,845	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 92,845
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 34,612	\$ -	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	\$ 245,336	\$ -	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.	\$ 279,948	\$ -	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

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)

General obligation bonds
 Revenue bonds
 Notes/Loans
 Leases
 Developer Advances
 Other (specify):

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

*must agree to prior year ending balance

Please 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	\$ 279,948		
5-2 Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS		\$ 279,948	

Investments (if investment is a mutual fund, please list underlying investments):

	\$ -		
	\$ -		
	\$ -		
	\$ -		
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS		\$ 279,948	

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
7-1 Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2 Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 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"/> |

Please use this space to provide any explanations or comments:

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

Fund Name	Budgeted Expenditures
GENERAL FUND	\$ 150,558
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- | | YES | NO |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- | | YES | NO |
|------------------------------------------------------------------|--------------------------|-------------------------------------|
| 10-1 Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments:

If yes: Date of formation:

- | | | |
|-------------------------------------------------------------------|--------------------------|-------------------------------------|
| 10-2 Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------------------------------------------------------------|--------------------------|-------------------------------------|

If Yes: NEW name
PRIOR name

- | | | |
|---------------------------------------------|--------------------------|-------------------------------------|
| 10-3 Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---------------------------------------------|--------------------------|-------------------------------------|

10-4 Please indicate what services the entity provides:

- | | | |
|-------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 10-5 Does the entity have an agreement with another government to provide services? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------------------------------------------------------|-------------------------------------|--------------------------|

If yes: List the name of the other governmental entity and the services provided:
 NORTH PARK HOSPITAL DISTRICT-EMERGENCY MEDICAL & RESCUE SERVICE

- | | | |
|--------------------------------------------------|--------------------------|-------------------------------------|
| 10-6 Does the entity have a certified mill levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------------------------------|--------------------------|-------------------------------------|

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	0.000
Total mills	0.000

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	\$	279,948	Unrestricted Fund Balan	\$ 274,248	Total Tax Revenue	-
Current Liabilities	\$	-	Total Fund Balance	\$ 279,948	Revenue Paying Debt Service	-
Deferred Inflow	\$	-	PY Fund Balance	\$ 245,336	Total Revenue	127,457
			Total Revenue	\$ 127,457	Total Debt Service Principal	-
			Total Expenditures	\$ 92,845	Total Debt Service Interest	-
			Interfund In	-		
Governmental			Interfund Out	-	Enterprise Funds	
Total Cash & Investments	\$	278,448	- Proprietary		Net Position	-
Transfers In	\$		- Current Assets		- PY Net Position	-
Transfers Out	\$		- Deferred Outflow		- Government-Wide	
Property Tax	\$		- Current Liabilities		- Total Outstanding Debt	-
Debt Service Principal	\$		Deferred Inflow		- Authorized but Unissued	-
Total Expenditures	\$	92,845	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 original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

	Print Board Member's Name	A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	WM KENT CROWDER	I, <u>Wm Kent Crowder</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>Wm Kent Crowder</u> Date: <u>March 19, 2019</u> My term Expires: <u>Not applicable - Serves at the pleasure of the Board of County Commissioners of Jackson County</u>
Board Member 2	DANIEL MANVILLE	I, <u>Daniel Manville</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>Daniel Manville</u> Date: <u>MARCH 19, 2019</u> My term Expires: <u>Not applicable - Serves at the pleasure of the Board of County Commissioners of Jackson County</u>
Board Member 3	EDWARD DOWNING, JR	I, <u>Edward Downing, JR</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>Edward Downing Jr</u> Date: <u>3/19/19</u> My term Expires: <u>Not Applicable - serves at the pleasure of the Town of Walden Trustees</u>
Board Member 4	SHERRY CURE	I, <u>Sherry Cure</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>Sherry Cure</u> Date: <u>3-19-19</u> My term Expires: <u>Not Applicable - serves at the pleasure of the Town of Walden Trustees</u>
Board Member 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: _____ My term Expires: _____
Board Member 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: _____ My term Expires: _____
Board Member 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: _____ My term Expires: _____

**NORTH PARK FIRE RESCUE AUTHORITY
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
As of December 31, 2018**

GENERAL FUND

ASSETS

Cash on Hand (checking, Savings & CD

Mountain Valley Bank

Checking Account

\$ 278,448

Savings Account

\$ 0

Investments

\$ 0

Total Cash on Hand \$ 278,448

Receivables

Receivable

\$ 0

Due from Other Entities or Funds

Due from North Park Hospital District

\$ 1,500

TOTAL ASSETS \$ 279,948

LIABILITIES

Accounts Payable

\$ -

Bonds/Loan Payments

\$ 0

Lease Purchase Payments

\$ 0

Due to Others

\$ 0

Due to Other Taxing Entities

\$ 0

Deferred Revenue

\$ 0

TOTAL LIABILITIES \$ 0

FUND BALANCES

Tabor Emergency Reserve

\$ 5,700

Undesignated/Unreserved

\$ 274,248

TOTAL FUND BALANCE \$ 279,948

TOTAL LIABILITIES AND FUND BALANCE \$ 279,948

NORH PARK FIRE RESCUE AUTHORITY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
 For the Year Ended December 31, 2018

Page 1.

2018 REVENUES	<u>Budget</u>	<u>Actual</u>	<u>UNDER (OVER) BUDGET</u>
Property Tax	\$ 0	\$ 0	\$ 0
Specific Ownership Tax	\$ 0	\$ 0	\$ 0
Delinquent Tax and Interest Apportionment	\$ 0	\$ 0	\$ 0
Intergovernmental Revenue (State and Federal)	\$ 0	\$ 0	\$ -
Intergovernmental Revenue (Local Government)			
County of Jackson, State of Colorado Contribution	\$ 56,156	\$ 56,156	\$ 0
Town of Walden Contributrion	\$ 35,000	\$ 44,520	\$ 9,520
North Park Hospital District (Charges for Service)	\$ 14,400	\$ 18,000	\$ 3,600
Reimbursements for firefighting (Charges for Service)	\$ -	\$ 0	\$ 0
Reimbursements for training services	\$ 750	\$ 1,143	\$ 393
Donations	\$ 10,000	\$ 7,637	\$ (2,363)
Refunds/Forfeits	\$ 175	\$ -	\$ (175)
TOTAL REVENUES	\$ 116,481	\$ 127,457	\$ 10,976

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

2018 EXPENDITURES	<u>Budget</u>	<u>Actual</u>	<u>UNDER (OVER) BUDGET</u>
FIRE- General Government - Fire Control and Supression			
Salaries	\$ 14,551	\$ 14,406	\$ 145
FICA and FICA Med	\$ 1,277	\$ 1,166	\$ 111
Unemployment Insurance (Federal and State)	\$ 660	\$ 585	\$ 75
Workers' Comp and Liability Insurance	\$ 3,500	\$ 3,108	\$ 392
Incentive Expenditures	\$ 6,000	\$ 5,441	\$ 559
Board Expenses	\$ 600	\$ 570	\$ 30
Legal Ads and Printing	\$ 250	\$ -	\$ 250
Operating Supplies and Equipment (Includes PPE)	\$ 25,000	\$ 21,463	\$ 3,537
Postage	\$ 500	\$ 375	\$ 125
Travel and Fuel	\$ 5,750	\$ 5,748	\$ 2
Telephone and Internet	\$ 2,500	\$ 1,777	\$ 723
Equipment Repair and Maintenance Expenses	\$ 16,000	\$ 14,433	\$ 1,567
Professional fees (Legal/Audit/IT)	\$ 200	\$ 75	\$ 125
Training Expenses	\$ 10,000	\$ 9,023	\$ 977
Physicals and Pack Tests	\$ 3,000	\$ 1,269	\$ 1,731
Hydrostatic Testing	\$ 1,270	\$ -	\$ 1,270
Reimbursement for firefighting	\$ -	\$ 0	\$ (0)
Grant Fund Expenditures	\$ 0	\$ 0	\$ -
Capital Outlay	\$ 40,000	\$ 0	\$ 40,000
SCBA Tanks	\$ 6,000	\$ 1,018	\$ 4,982
Miscellaneous	\$ 500	\$ 0	\$ 500
Expenditures of Specified Donated Funds			
Firefighter & Family Support & Appreciation	\$ 9,000	\$ 8,469	\$ 531
Education and Public Outreach	\$ 2,500	\$ 1,447	\$ 1,053
Supplies/Equipment	\$ 1,000	\$ 2,472	\$ (1,472)
TOTAL EXPENDITURES	\$ 150,058	\$ 92,845	\$ 57,213
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$ 34,612	
FUND BALANCE BEGINNING OF YEAR (RESERVED AND UNRESERVED)		\$ 245,336	
FUND BALANCE END OF YEAR (RESERVED AND UNRESERVED)		\$ 279,948	

NPFRA RESOLUTION NO. 2019-iii-19

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR CALENDAR YEAR 2018 FOR THE NORTH PARK FIRE RESCUE AUTHORITY

WHEREAS, the Board of Directors of the North Park Fire Rescue Authority wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

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

WHEREAS, neither revenues nor expenditures for the North Park Fire Rescue Authority exceeded \$750,000 for calendar year 2018; and

WHEREAS, an application for exemption from audit for the North Park Fire Rescue Authority has been prepared by Robert L. Carlstrom, a person skilled in government accounting and having no relationship with the North Park Fire Rescue Authority; and

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


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

ADOPTED THIS 19th day of March, 2019.

DIRECTORS:




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



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



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



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