

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT	East Orchard Mesa Fire Protection District	For the Year Ended
ADDRESS	P.O. Box 164 Pallade, CO 81626	12/31/16
	1766.00	or fiscal year ended
CONTACT PERSON	Brann Johnson	
PHONE	970-778-0267	
EMAIL	johnson@eed.vantu.edu	
FAX		

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME	Brann Johnson
TITLE	Treasurer, East Orchard Mesa Fire Protection District
FIRM NAME (if applicable)	
ADDRESS	P.O. Box 164, Pallade, CO 81626
PHONE	970-778-0267
DATE PREPARED	
<small>(Must be prepared prior to Board 15-Mar-17 approval)</small>	

#### PREPARER (SIGNATURE REQUIRED)

	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small> <input checked="" type="checkbox"/>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small> <input type="checkbox"/>
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types		



RECEIVED

By Justin L. Smith at 11:14 am, Mar 22, 2017

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Tax Property	\$ 28,032	
2-2	Specific ownership	\$ 3,598	
2-3	Sales and use	\$ -	
2-4	Other (specify): interest and impact assistance	\$ 117	
2-5	Licenses and permits	\$ -	
2-6	Intergovernment Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 22	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4 (Column 2))	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ 1,100	
2-21	Other (specify): workers compensation, insurance refund and Xcel rebate	\$ 514	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 33,283	

## PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 800	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 5,308	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 13,936	
3-9	Supplies	\$ 1,179	
3-10	Utilities and telephone	\$ 2,506	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ 5,161	
3-17	Debt service principal (should agree with line 4-4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc (should agree to line 7-2)	\$ -	
3-23	Other (specify): OMI taxes \$178, dues to organization \$487, training \$1355	\$ 3,198	
3-24	Oil fees \$865, noncapital fire fighting equipment \$362	\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 32,085	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM"

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

4-1	Does the entity have outstanding debt?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
If Yes, please attach a copy of the entity's Debt Repayment Schedule.					
4-2	Is the debt repayment schedule attached? If no, MUST explain.	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain.				
4-4	Please complete the following debt schedule, if applicable. (Please only include principal amounts. Enter all amounts as positive numbers.)				
	Outstanding at end of prior year	Issued during year	Retired during year		
	Outstanding at year end				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

Please answer the following questions by marking the appropriate boxes.

4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes:	How much?	\$ -	
	Date the debt was authorized		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Is the lease subject to annual appropriation?		
	What are the annual lease payments?	\$ -	<input checked="" type="checkbox"/>
4-9	Does the entity have a certified Mill Levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	Please provide the following mill levies for the year reported:	Bond Redemption	-
		General/Other	3.65
		TOTAL	3.65

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

		Amount	Total
5-1	YEAR END BAL OF ALL Checking and Savings Accounts	\$ 14,859	
5-2	Certificates of Deposit	\$ 10,394	
	<b>Total Cash Deposits</b>		<b>\$ 25,062</b>
	Investments (if investment is a mutual fund, please list underlying investments)		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 25,062</b>

Please answer the following questions by marking in the appropriate boxes.

5-4	Are the entity's investments legal in accordance with Section 24-5-501 et seq. C.R.S.?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

### PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.  Yes  No

6-1	Does the entity have capital assets?	<input checked="" type="checkbox"/>	<input 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:			
	Balance - beginning of the year	Additions (Must be included in Part 9)	Deletions	
	Year-End Balance			
	Land	\$ 55,000	\$ -	\$ 55,000
	Buildings	\$ 78,910	\$ -	\$ 78,910
	Machinery and equipment	\$ 213,187	\$ 5,161	\$ 218,348
	Furniture and fixtures	\$ 800	\$ -	\$ 800
	Construction in Progress (CIP)	\$ -	\$ -	\$ -
	Other (explain)	\$ -	\$ -	\$ -
	Accumulated Depreciation (Please enter a negative or credit balance)	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 347,897</b>	<b>\$ 5,161</b>	<b>\$ 353,058</b>

Please use this space to provide any explanations or comments:

### PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.  Yes  No

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?		
If yes:	Who administers the plan?		
	Indicate the contributions from:		
	Tax (property, GO, sales, etc.)	\$ -	
	State contribution amount	\$ -	
	Other (gifts, donations, etc.)	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 17?	\$ -	

Please use this space to provide any explanations or comments:

### PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes. Yes  No  N/A

8-1	Did the entity file a budget with the Department of Local Affairs for the current year 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 appropriated for each fund for the year reported:

Fund Name	Budgeted Expenditures
General Fund (mill levy and specific ownership)	\$ 32,834

## PART 9 - TAXPAYER'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 30(9))?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Note: An election to exempt the government from the (pending limitations) of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

		Yes	No
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date of formation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please list the NEW name & PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please indicate what services the entity provides provides volunteer fire protection and first responder EMS to our District on East Orchard Mesa	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10-4	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided mutual fire aid to other fire districts in Mesa County, Mesa County sheriff's office, BLM and USFS	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-5	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 (3) and 32-1-104 (3), C.R.S.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date Filed	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

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 in compliance with Section 20-1-204, C.R.S. which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in 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 1	Print Board Member's Name <b>Gene Byrne</b>	I <u>Gene Byrne</u> , attest 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>Gene Byrne</u> Date: <u>3-19-2019</u> My term Expires: <u>5/1/2020</u>
Board Member 2	Print Board Member's Name <b>Bill Dunn</b>	I <u>Bill Dunn</u> , attest 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>Bill Dunn</u> Date: <u>3-14-19</u> My term Expires: <u>5/1/2020</u>
Board Member 3	Print Board Member's Name <b>Bobby Dery</b>	I _____, attest 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: <u>5/1/2018</u>
Board Member 4	Print Board Member's Name <b>John Cox</b>	I <u>John Cox</u> , attest 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>John Cox</u> Date: <u>3/14/19</u> My term Expires: <u>5/1/2020</u>
Board Member 5	Print Board Member's Name <b>Donovan Talbott</b>	I _____, attest 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: <u>5/1/2018</u>
Board Member 6	Print Board Member's Name	I _____, attest 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 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: _____

**Original Signatures  
Verified by**

Justin L. Smith

