

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS
MANZANOLA RURAL FIRE PROTECTION DISTRICT
P.O. Box 177
MANZANOLA, COLORADO 81058

For the Year Ended
 12/31/16
 or fiscal year ended:

1870.00

CONTACT PERSON
 PHONE
 EMAIL
 FAX
WAYNE ADAMS
719-469-2557

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: **WAYNE ADAMS**
 TITLE: **BOARD PRESIDENT**
 FIRM NAME (if applicable):
 ADDRESS: **P.O. Box 177, MANZANOLA, CO 81058**
 PHONE: **719-469-2557**
 DATE PREPARED
 (Must be prepared prior to Board approval): **3-8-17**

PREPARER (SIGNATURE REQUIRED)

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types:

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR AUDITARY BASIS)</small>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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RECEIVED
 By Justin L. Smith at 10:58 am, Mar 14, 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	Ta Property	\$ 30,378	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 6,301	
2-3	Sales and use	\$	
2-4	Other (specify) DEPARTMENT TAXES	\$ 68	
2-5	Licenses and permits	\$	
2-6	Intergovernmental 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	\$ 154	
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 STATE MATCH	\$ 2,709	
2-20	Donations	\$ 4,471	
2-21	Other (specify) INSURANCE REFUND	\$ 86	
2-22		\$	
2-23		\$ 44,167	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$	

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	\$ 1,170	Please use this space to provide any necessary explanations
3-2	Salaries	\$	
3-3	Payroll taxes	\$	
3-4	Contract services	\$	
3-5	Employee benefits	\$	
3-6	Insurance	\$ 11,052	
3-7	Accounting and legal fees	\$ 599	
3-8	Repair and maintenance	\$ 6,631	
3-9	Supplies	\$	
3-10	Utilities and telephone	\$ 2,959	
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	\$ 15,197	
3-17	Debt service principal (should agree with Part 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)	\$ 3,375	
3-22	Contribution to Fire & Police Pension Assoc. STATE MATCH (should agree to line 7-2)	\$ 2,709	
3-23	Other (specify)	\$	
3-24		\$	
3-25		\$	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 43,692	

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? Yes 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: Yes No **NA**

4-3 Is the entity current in its debt service payments? If no, MUST explain: Yes No **NA**

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? Yes No
 If yes: How much? \$ **NA**
 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? \$ **NA**

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? \$ **NA**

4-8 Does the entity have any lease agreements? Yes No
 If yes: What is being leased? **NA**
 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? \$ **NA**

4-9 Does the entity have a certified Mill Levy? Yes No
 If yes: Please provide the following mills levied for the year reported:

	Amount
Bond Redemption	
General DEFUSION	4.532
TOTAL	4.532

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
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$97,180
5-2 Certificates of deposit	\$
Total Cash Deposits	\$97,180
Investments (If investment is a mutual fund, please list underlying investments)	\$ NA
5-3	\$
Total Investments	\$ NA
Total Cash and Investments	\$97,180

Please answer the following questions by marking in the appropriate boxes

5-4 Are the entity's investments legal in accordance with Section 24-75-60, et seq. C.R.S.? Yes No

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10, S-101, et seq. C.R.S.)? Yes No

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.

- 6-1 Does the entity have capital assets? Yes No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-608, C.R.S.? If no, MUST explain: Yes No

6-3 Complete the following capital assets table:

	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 24000	\$ -	\$ -	\$ 24000
Buildings	\$ 166943	\$ -	\$ -	\$ 166943
Machinery and equipment	\$ 238647	\$ -	\$ -	\$ 238647
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 42090

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.

- 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, SD, sales, etc.)	\$ 3375
State contribution amount:	\$ 2709
Other (gifts, donations, etc.):	\$ 0
TOTAL	\$ 6084

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 60

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.

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 28-1-103 C.R.S.? If no, MUST explain: Yes No N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 28-1-105 C.R.S.? If no, MUST explain: Yes No N/A

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

Fund Name	Budgeted Expenditures
GENERAL FUND	\$ 162,015

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 20)?

Note: An election to deduct the government from the spending limitations of TABOR does not exempt the government from the 3 percent wage and salary increase 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?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides: FIRE MUTUAL AID WITH ROCKY FORD, FOWLER, CROWLEY, OLNEY SPRINGS, ORLWAY AND CHERAW FIRE DEPARTMENTS. (FIRE PROTECTION)

10-4 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: FIRE MUTAL AID WITH ROCKY FORD, CROWLEY, OLNEY SPRINGS, ORLWAY AND CHERAW FIRE DEPARTMENTS. (FOWLER FIRE DEPT.)

10-5 Has the district filed a Title 32, Article 1 Special District Motion of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (D.3) and 32-1-104 (3), C.R.S.)

If yes: Date Filed: NA

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. (The governing board is certifying that they are verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 28-1-404, C.R.S. which states that a governmental entity with revenue and expenditures of \$100,000 or less need not have an application prepared by a person skilled in governmental accounting, completed to the best of their knowledge and to the best ability. 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

I WAYNE ADAMS 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: Wayne Adams
Date: 3-9-17
My term Expires: MAY 2018

Board Member 2

Print Board Member's Name

I Greg Williams 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: Greg Williams
Date: 3-9-17
My term Expires: May 2020

Board Member 3

Print Board Member's Name

I Charles Tekonick 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: Charles Tekonick
Date: 3-9-17
My term Expires: May 2020

Board Member 4

Print Board Member's Name

I Brian Taylor 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: Brian Taylor
Date: 3-9-17
My term Expires: May 2020

Board Member 5

Print Board Member's Name

I Patricia Mills 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: Patricia Mills
Date: 3-9-17
My term Expires: May 2018

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


**Fire and Police Pension Association
Manzanola Rural FPD Volunteers 7231-5
For the Twelve Months Ending December 31, 2016**

Beginning Balance	\$180,416.20
Plan Direct Inflows and Outflows	
Member Contributions	
Employer Contributions	\$3,375.00
Contributions from the SWDID Plan	
Refunds	
Affiliations	
Net Benefits	(\$7,044.00)
Plan Directed Expenses	
State Funding	\$2,709.00
Plan Direct Inflows and Outflows Sub-Total	<u>(\$960.00)</u>
Allocated Income and Expense	
Interest	\$502.46
Dividends	\$1,409.93
Other Income	\$760.34
Net Change Accrued Income	(\$8.43)
Unrealized Gain/Loss	\$4,466.66
Realized Gain/Loss	\$4,069.45
Defined Contribution Earnings (Net)	
Investment Expense	(\$1,493.92)
Direct Expense Allocation	(\$276.82)
Allocated Fees & Expenses	(\$287.65)
Allocated Income and Expense Sub-Total	<u>\$9,142.02</u>
Ending Balance	<u>\$188,598.22</u>

Revised 3/8/17

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(PURSUANT TO Section 29-1-604,C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE MANZANOLA RURAL FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Manzanola rural Fire Protection District wishes to claim exemption form 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 five hundred thousand dollars may, with approval of the State Auditors, be exempt from the provisions of Section 29-1-603,C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Manzanola Rural Fire Protection District exceeded \$100,000 for the fiscal year 2016; and

WHEREAS, an application for exemption from audit for the Manzanola Rural Fire Protection District has been prepared by Wayne Adams, a person skilled in government 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/ordained by the Board of Directors of the Manzanola Rural Fire Protection District that the application for exemption for audit for the Manzanola Rural Fire Protection District for the fiscal year ended December 31,2016 had been reviewed and is hereby approved by a majority of the Board of Directors of the Manzanola Rural Fire Protection District; 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 Manzanola Rural Fire Protection District for the fiscal year ending December 31,2016.

ADOPTED THIS 9 day of MARCH, A.D.2017



President of the Board of Directors

ATTESTED:



Secretary of the Board of Directors

CONT: RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT 2016

Members of Governing body	Date Term Expires	Signature
<u>Wayne Adams</u>	<u>May 2018</u>	<u>Wayne Adams</u>
<u>Greg Williams</u>	<u>May 2020</u>	<u>Greg Williams</u>
<u>Patrica Mills</u>	<u>May 2018</u>	<u>Patricia Mills</u>
<u>Charles Tekansik</u>	<u>May 2020</u>	<u>Charles Tekansik</u>
<u>Brian Taylor</u>	<u>May 2020</u>	<u>Brian Taylor</u>