

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS
Northeast Conejos County Fire Protection District
PO Box 4
Snaford, CO 81151

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

CONTACT PERSON
PHONE
EMAIL
FAX
Sharon Crowther
719-274-4019
crowthers@hotmail.com

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: Sharon Crowther
TITLE: Board Secretary/Treasurer
FIRM NAME (if applicable)
ADDRESS: PO Box 4, Sanford, CP 81151
PHONE: 719-274-4019
DATE PREPARED: 02/28/17
(Must be prepared prior to Board approval)

PREPARER (SIGNATURE REQUIRED)

Sharon Crowther

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)



RECEIVED

By Justin L. Smith at 7:52 am, Mar 30, 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	\$60,256	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$	
2-3	Sales and use	\$	
2-4	Other (specify):	\$	
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	\$716	
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	\$3,520	
2-20	Donations	\$	
2-21	Other (specify): Pinnacol Dividend	\$453	
2-22		\$	
2-23		\$	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$64,945	

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	\$4,281	Please use this space to provide any necessary explanations
3-2	Salaries	\$	
3-3	Payroll taxes	\$	
3-4	Contract services	\$	
3-5	Employee benefits	\$2,360	
3-6	Insurance	\$9,542	
3-7	Accounting and legal fees	\$1,400	
3-8	Repair and maintenance	\$5,945	
3-9	Supplies	\$2,040	
3-10	Utilities and telephone	\$1,450	
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	\$	
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)	\$7,124	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$	
3-23	Other (specify):	\$	
3-24		\$	
3-25		\$	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$34,142	

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" 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.

- | | | Yes | No |
|-----|---|--------------------------|-------------------------------------|
| 4-1 | Does the entity have outstanding debt?
If Yes, please attach a copy of the entity's Debt Repayment Schedule. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$	\$	\$	\$
Revenue bonds	\$	\$	\$	\$
Notes/Loans	\$	\$	\$	\$
Leases	\$	\$	\$	\$
Developer Advances	\$	\$	\$	\$
Other (specify):	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$

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"/> |
| If yes: | How much? | | |
| | 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 checked="" type="checkbox"/> |
| | What are the annual lease payments? | | |
| 4-9 | Does the entity have a certified Mill Levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | Please provide the following mills levied for the year reported: | | |
| | Bond Redemption | - | |
| | General/Other | 7.03 | |
| | TOTAL | 7.03 | |

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 Total of ALL Checking and Savings Accounts	\$141,498
5-2	Certificates of deposit	\$207,477
	Total Cash Deposits	\$348,975
	Investments (if investment is a mutual fund, please list underlying investments):	
	Edward Jones FNMA Ser #2002-84-CIPhPool #520128	\$31,091
5-3		\$
		\$
		\$
	Total Investments	\$31,091
	Total Cash and Investments	\$380,066

Please answer the following questions by marking in the appropriate boxes

- | | | 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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input 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.)? | <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 3)	Deletions	Year-End Balance
Land	\$5,000	\$	\$	\$5,000
Buildings	\$69,000	\$	\$	\$69,000
Machinery and equipment	\$206,200	\$	\$	\$206,200
Furniture and fixtures	\$750	\$	\$	\$750
Construction In Progress (CIP)	\$	\$	\$	\$
Other (explain):	\$	\$	\$	\$
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$	\$	\$	\$
TOTAL	\$280,950	\$	\$	\$280,950

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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
- If yes: Who administers the plan? Self
- Indicate the contributions from:
- | | |
|----------------------------------|-----------------|
| Tax (property, SO, sales, etc.): | \$7,124 |
| State contribution amount: | \$3,520 |
| Other (gifts, donations, etc.): | \$ |
| TOTAL | \$10,644 |
- What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?
- | | |
|--|------|
| | \$75 |
|--|------|

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 Operating	\$54,174
Contingency	\$17,000
Pension	\$10,350

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(5)]? Yes No

Note: An election to exempt the government from the spending 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? 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: Please list the NEW name & PRIOR name:

- 10-3 Is the entity a metropolitan district? Yes No

Please indicate what services the entity provides:

- 10-4 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:

- 10-5 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 (9.3) and 32-1-104 (3), C.R.S.] Yes No

If yes: Date Filed:

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 consistent with Section 29-1-604, 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 Tim Crowther	I <u>Tim Crowther</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>Jim Crowther</u> Date: <u>3/28/17</u>
Board Member 2	Print Board Member's Name Tom Stewart	I <u>Tom Stewart</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>TS</u> Date: <u>3/28/17</u>
Board Member 3	Print Board Member's Name David Kreps	I <u>David Kreps</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>[Signature]</u> Date: <u>3/28/17</u>
Board Member 4	Print Board Member's Name Sharon Crowther	I <u>Sharon Crowther</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>Sharon Crowther</u> Date: <u>3/28/17</u>
Board Member 5	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: _____
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: _____
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: _____

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE Northeast Conejos County Fire Protection District, STATE OF COLORADO.

WHEREAS, the Board of Directors of Northeast Conejos County 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 revenues nor expenditures exceed five hundred 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 Northeast Conejos County Fire Protection District exceeded \$100,000 for Fiscal Year 2016; and

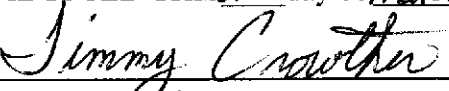
WHEREAS, an application for exemption from audit for Northeast Conejos County Fire Protection District has been prepared by Sharon Crowther, a person skilled in governmental accounting; and

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

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE Board of Directors of the Northeast Conejos Fire Protection District that the application for exemption from audit for Northeast Conejos County Fire Protection District for the Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Northeast Conejos County Fire Protection District and 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 from audit of the Northeast Conejos County Fire Protection District for the fiscal year ended December 31, 2016.

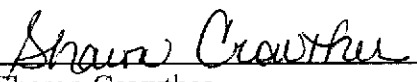
ADOPTED THIS 2nd day of March 2017

Members of Governing Body



Timmy Crowther
President of Board of Directors
term expires May 2020

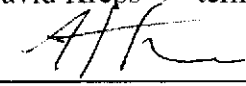
Ronald Morch term expires _____



Sharon Crowther
Secretary of Board of Directors
Term expires May 2018



David Kreps term expires May 2018



Tom Stewart term expires May 2020