

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT	Ouray Fire Protection District	For the Year Ended 12/31/16 or fiscal year ended:
ADDRESS	P O Box 228 Ouray, CO 81427	
CONTACT PERSON	John Draper	
PHONE	(970) 325-4113	
EMAIL	jdramer92501@yahoo.com	
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:	John Draper
TITLE	Bookkeeper
FIRM NAME (if applicable)	
ADDRESS	P O Box 942 Ouray, CO 81427
PHONE	(970) 325-4113
DATE PREPARED (Must be prepared prior to Board approval)	2/16/2017

### PREPARER (SIGNATURE REQUIRED)



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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## 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		
2-2	Specific ownership	29,464	
2-3	Sales and use	2,834	
2-4	Other (specify):	61	
2-5	Licenses and permits	65	
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		
2-14	Charges for utility services		
2-15	Debt proceeds		
2-16	Lease proceeds		(should agree with line 4-4, column 2)
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		
2-21	Other (specify):		
2-22			
2-23			
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 32,424	

## 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		
3-2	Salaries	650	
3-3	Payroll taxes	1,484	
3-4	Contract services		
3-5	Employee benefits	23,768	
3-6	Insurance		
3-7	Accounting and legal fees	113	
3-8	Repair and maintenance		
3-9	Supplies		
3-10	Utilities and telephone	48	
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		
3-18	Debt service interest		(should agree with Part 4)
3-19	Repayment of Developer Advance Principal		(should agree with line 4-4)
3-20	Repayment of Developer Advance Interest		(should agree with line 4-4)
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) Ads & Public Notices		
3-24	County Treasurer Fees	71	
3-25	Grants/Matching Funds	886	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 27,551	

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? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	Yes	No
		<input type="checkbox"/>	<input checked="" type="checkbox"/>
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:	<input type="checkbox"/>	<input type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	Outstanding at end of prior year	Issued during year	Retired during year
	Outstanding at year-end		
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

<b>Please answer the following questions by marking the appropriate boxes.</b>			
4-5	Does the entity have any authorized, but unissued, debt?	Yes	No
	If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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 type="checkbox"/>
	What are the annual lease payments?		
	\$		
4-9	Does the entity have a certified Mill Levy?	<input type="checkbox"/>	<input type="checkbox"/>
	If yes: Please provide the following mills levied for the year reported:		
	Bond Redemption		
	General/Other		
	TOTAL		

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	\$ 56,441	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ 56,441
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$	
		\$	
		\$	
		\$	
		\$	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 56,441

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 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 type="checkbox"/>	<input type="checkbox"/>
6-3	Complete the following capital assets table:		
		Balance - beginning of the year	Additions (Must be included in Part 5)
		Deletions	Year-End Balance
	Land	\$	\$
	Buildings	\$	\$
	Machinery and equipment	\$	\$
	Furniture and fixtures	\$	\$
	Construction In Progress (CIP)	\$	\$
	Other (explain):	\$	\$
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$	\$
	<b>TOTAL</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?	<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.):	\$	\$
	<b>TOTAL</b>	\$	\$
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	\$

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	\$ 27,551

## 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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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? 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? If yes: Please list the NEW name & PRIOR name:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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: City Of Ouray-Fire Protection	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.] If yes: Date Filed:	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Please use this space to provide any explanations or comments:**



**RESOLUTION FOR EXEMPTION FROM 2016 AUDIT**  
(Pursuant to Section 29-1-604 CRS)

**A RESOLUTION APPROVING THE EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE OURAY FIRE PROTECTION DISTRICT, STATE OF COLORADO.**

WHEREAS, the Board of Directors of the **Ouray Fire Protection District** (the "District") wishes to claim exemption from the audit requirements of Section 29-1-603 CRS; and

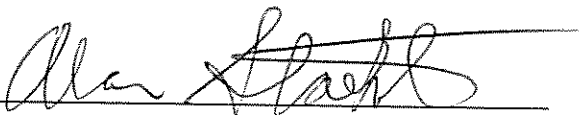
WHEREAS, Section 29-1-604 CRS states that any local government where neither revenues nor expenditures exceed \$500,000 may, with the approval of the State Auditor, be exempt from the provisions of Section 29-1-603, CRS; and

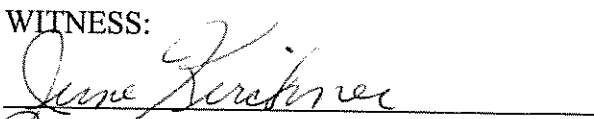
WHEREAS, neither revenues nor expenditures for the District exceeded \$100,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for the District has been prepared by John Draper, who is skilled in governmental accounting, in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the District that the application for exemption from audit for the 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 District; that those members of the District have signified their approval by signing below; and that this Resolution shall be attached to, and become a part of, the Application for Exemption from Audit of the District for the Fiscal Year ended December 31, 2016.

ADOPTED THIS 10<sup>th</sup> day of March, 2017.

  
\_\_\_\_\_  
Alan Staehle, Chairman of the Board

WITNESS:  
  
\_\_\_\_\_  
June Kirchner, Secretary

**MEMBERS OF THE BOARD OF DIRECTORS SIGNATURES (to be signed by a majority):**

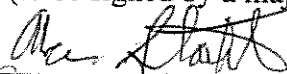
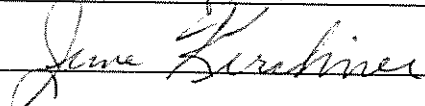

Alan Staehle                      Term Expires 2020

June Kirchner                    Term Expires 2018

Rick Blackford                   Term Expires 2018

Larry Leeper                      Term Expires 2018

Vacancy

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_



OURAY FIRE PROTECTION DISTRICT

BUDGET YEAR	2013	2014	2014	2015	2015	2016	2016	2017
BILL LEVY	4.968	4.968	4.968	4.968	4.968	4.968	4.968	4.968
EVALUATION	6,697,960	5,860,720	5,860,720	5,702,100	5,702,100	5,930,960	5,930,960	5,983,220
REVENUE LIMIT	NA	NA	NA	NA	NA	NA		NA
Amounts	0	0	0	0	0	0	0	0
	2013	2014	2014	2015	2015	2016	2016	2017
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	BUDGET
<b>REVENUES</b>								
<b>TAXES</b>								
PROPERTY TAXES	33,153	29,116	29,533	28,328	28,024	29,465	29,464	29,725
SPECIFIC OWNERSHIP TAX	2,443	2000	2089	1,700	2,382	2,000	2,834	2,500
INTEREST ON PROPERTY TAX	59	30	47	30	45	30	61	40
INTEREST ON DEPOSITS	36	75	45	60	55	80	65	70
Grant Revenues	0	0	0	0	0	0	0	5,000
TRANSFER FROM RESERVE FUND								
TAX REBATES	NA	NA	NA	NA		NA		
UTILITIES	35,691	31,221	31,714	30,118	30,506	31,575	32,424	37,335
<b>EXPENSES</b>								
<b>PERSONNEL</b>								
DISTRICT MANAGER/BOOKKEEPER	1,558	1,762	1,836	1,300	1,425	2,000	1,484	2,000
ROLL TAXES	440	282	282	100	98	-		
RECTORS	600	1,250	850	750	800	1,000	650	1,000
<b>ADMINISTRATION</b>								
INSURANCE BOND	113	113	113	113	113	113	113	113
OFFICE SUPPLIES	-	50	50	103	103	-	-	50
EDIT	0	0	0	0	0	0	0	
COUNTY TREASURER FEES	998	874	883	850	841	884	886	892
LECTION EXPENSE	0	0	0	0	0	0		0
EQUIPMENT	0	0	0	0	0	0	0	0
STAGE	44	44	44	48	48	48	48	52
RE CONTRACT CITY OF OURAY	17,751	14,938	14,938	17,690	17,690	23,768	23,768	25,486
VE/HYDRANT REPAIRS	0	2500	0	0	0	0	0	2500
CONTINGENCY	0	0	0	0	0	0	0	25000
GAL & PROFESSIONAL	0	0	0	0	0	0	0	1000
SIS & PUBLIC NOTICES		44	44	0	0	71	71	75
LDLANE FIRE TRAINING/EQUIPMENT	3600	1620	1620	0	0	0	0	5000
GRANTS MATCHING FUNDS/SUPPORT	0	0	0	0	0	531	531	10000
CAPITAL OUTLAY		0	0	0	0	0	0	5,000
CAPITAL OUTLAY/DESIGNATED RESERVES	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>25,104</b>	<b>23,477</b>	<b>20,660</b>	<b>20,954</b>	<b>21,118</b>	<b>28,415</b>	<b>27,551</b>	<b>78,168</b>
<b>NET CHANGE</b>	<b>10,587</b>	<b>7,744</b>	<b>11,054</b>	<b>9,164</b>	<b>9,388</b>	<b>3,160</b>	<b>4,873</b>	<b>(40,833)</b>
BEGINNING OPERATING BALANCE	20,540	31,127	31,127	42,180	42,180	51,568	51,568	56,441
BOR RESERVE 3%% OF TAX	1,071	1,072	1,020	904	915	1,097	973	1,120
ENDING OPERATING BALANCE	31,127	38,871	42,180	51,344	51,568	54,728	56,441	15,608
<b>RESERVES</b>								
DESIGNATED RESERVES ADDED	1,071	1,072	1,020	1,052	915	1,097	973	1,120
DESIGNATED RESERVES SPENT	0	0	0	0	0	0	0	
TOTAL DESIGNATED RESERVES	1,071	1,072	1,020	1,052	915	1,097	973	1,120

NOTE: (e) = ESTIMATED

