

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

1782.00

**NAME OF GOVERNMENT ADDRESS**

Flagler Rural Fire Protection District  
P. O. Box 12  
Flagler, CO 80815

For the Year Ended  
12/31/17  
or fiscal year ended:

**CONTACT PERSON  
PHONE  
EMAIL  
FAX**

Jerry Smith  
719-765-4614

### 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:**  
**TITLE**  
**FIRM NAME (if applicable)**  
**ADDRESS**  
**PHONE**  
**DATE PREPARED**  
(Must be prepared prior to Board approval)

Julena Critchfield  
Accountant  
Winfrey, County & Hays PC  
577 14th St Burlington CO 80807  
719-765-4614  
3/6/2018

**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)

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RECEIVED

Office of the State Auditor

March 20, 2018

## 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	
2-1	<b>Taxes: Property</b>	\$	19,417
2-2	<b>Specific ownership</b>	\$	2,226
2-3	<b>Sales and use</b>	\$	-
2-4	<b>Other (specify):</b>	\$	-
2-5	<b>Licenses and permits</b>	\$	-
2-6	<b>Intergovernmental: Grants</b>	\$	-
2-7	<b>Conservation Trust Funds (Lottery)</b>	\$	-
2-8	<b>Highway Users Tax Funds (HUTF)</b>	\$	-
2-9	<b>Other (specify):</b>	\$	-
2-10	<b>Charges for services</b>	\$	-
2-11	<b>Fines and forfeits</b>	\$	-
2-12	<b>Special assessments</b>	\$	-
2-13	<b>Investment income</b>	\$	68
2-14	<b>Charges for utility services</b>	\$	-
2-15	<b>Debt proceeds</b> (should agree with line 4-4, column 2)	\$	-
2-16	<b>Lease proceeds</b>	\$	-
2-17	<b>Developer Advances received</b> (should agree with line 4-4)	\$	-
2-18	<b>Proceeds from sale of capital assets</b>	\$	-
2-19	<b>Fire and police pension</b>	\$	-
2-20	<b>Donations</b>	\$	7,280
2-21	<b>Other (specify):</b>	\$	2,004
2-22	<b>State Match-Pension</b>	\$	1,800
2-23		\$	-
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$	32,795

Please use this space to provide any necessary explanations

## 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	
3-1	<b>Administrative</b>	\$	599
3-2	<b>Salaries</b>	\$	-
3-3	<b>Payroll taxes</b>	\$	-
3-4	<b>Contract services</b>	\$	-
3-5	<b>Employee benefits</b>	\$	-
3-6	<b>Insurance</b>	\$	10,073
3-7	<b>Accounting and legal fees</b>	\$	325
3-8	<b>Repair and maintenance</b>	\$	14,857
3-9	<b>Supplies</b>	\$	5,644
3-10	<b>Utilities and telephone</b>	\$	1,893
3-11	<b>Fire/Police</b>	\$	2,613
3-12	<b>Streets and highways</b>	\$	-
3-13	<b>Public health</b>	\$	-
3-14	<b>Culture and recreation</b>	\$	-
3-15	<b>Utility operations</b>	\$	-
3-16	<b>Capital outlay</b>	\$	-
3-17	<b>Debt service principal</b> (should agree with Part 4)	\$	-
3-18	<b>Debt service interest</b>	\$	-
3-19	<b>Repayment of Developer Advance Principal</b> (should agree with line 4-4)	\$	-
3-20	<b>Repayment of Developer Advance Interest</b>	\$	-
3-21	<b>Contribution to pension plan</b> (should agree to line 7-2)	\$	2,000
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b> (should agree to line 7-2)	\$	-
3-23	<b>Pensions Paid</b>	\$	3,420
3-24		\$	-
3-25		\$	-
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$	41,424

Please use this space to provide any necessary explanations

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

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)(enter all amount 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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

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? \$ -

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? \$ -

4-9 Does the entity have a certified Mill Levy?  Yes  No

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

<b>Bond Redemption</b>	-
<b>General/Other</b>	16,259,932.00
<b>TOTAL</b>	<b>16,259,932.00</b>

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	\$ 22,262	
5-2 Certificates of deposit	\$ 19,620	
<b>Total Cash Deposits</b>		<b>\$ 41,882</b>
Investments (if investment is a mutual fund, please list underlying investments):		
_____	\$ -	
_____	\$ -	
_____	\$ -	
_____	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ 41,882</b>

Please answer the following questions by marking in the appropriate boxes

5-4 Are the entity's investments legal in accordance with Section 24-75-601, 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.)?  Yes  No  N/A

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?  Yes       No
- 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:  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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 88,473	\$ -	\$ -	\$ 88,473
Furniture and fixtures	\$ 237,214	\$ -	\$ -	\$ 237,214
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
(Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 325,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,687</b>

\*must tie to prior year ending balance

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?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No
- If yes: Who administers the plan? Self

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 2,000
State contribution amount:	\$ 1,800
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 3,800</b>

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

	\$ 30
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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.?  Yes       No       N/A
- If no, MUST explain:

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 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:

General	\$	30,590
Pension	\$	3,800

## 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)]?**



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

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 Procedure

#### 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.

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	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 1	Jerry Smith	I <u>Jerry Smith</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>Jerry Smith</u> Date: <u>3-12-18</u> My term Expires: <u>2022</u>
Board Member 2	Robert Ostrowski	I <u>Robert Ostrowski</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>Robert Ostrowski</u> Date: <u>3-12-18</u> My term Expires: <u>2020</u>
Board Member 3	Michael Santala	I <u>Michael Santala</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>Michael Santala</u> Date: <u>3-12-18</u> My term Expires: <u>2020</u>
Board Member 4	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 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: _____ My term Expires: _____
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  


**WINFREY, COUNTY & HAYS, PC**

**Certified Public Accountants**

593 14th Street  
Burlington, Colorado 80807  
Telephone 719-346-7216  
Fax 719-346-8499

Gerald D. County, CPA  
Jennifer M. Hays, CPA

Kristina L. Lowe, CPA  
Sarah M. Bailey, CPA

To the Board of Directors  
Flagler Rural Fire Protection District  
P.O. Box 12  
Flagler, CO 80815

We have compiled the Statement of Assets and Liabilities, Reserves and Equity as of December 31, 2017, and the related statement of revenues and expenditures for the year ended included in the accompanying prescribed form in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Office of State Auditor, State of Colorado, information that is the representation of management. We have not audited or reviewed the financial statements referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

Sincerely,  
WINFREY, COUNTY & HAYS, P.C.  
Certified Public Accountants



By: Jennifer Hays, CPA

March 6, 2018