

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

1870.00

NAME OF GOVERNMENT ADDRESS

*MANZANOLA RURAL FIRE PROTECTION DISTRICT
P.O. Box 177
MANZANOLA, COLORADO 81058*

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

**CONTACT PERSON
PHONE
EMAIL
FAX**

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

*WAYNE ADAMS
BOARD PRESIDENT
P.O. Box 177, MANZANOLA
719-469-2557
3-19-18*

PREPARER (SIGNATURE REQUIRED)

Wayne Adams

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

P

RECEIVED

Office of the State Auditor

March 27, 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	Please use this space to provide any necessary explanations
2-1	Taxes: Property	\$ 31,449 -	
2-2	Specific ownership	\$ 6,415 -	
2-3	Sales and use	\$ -	
2-4	Other (specify): DELINQUENT TAXES	\$ 3 -	
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	\$ 165 -	
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 ON PENSION	\$ 3,038 -	
2-20	Donations	\$ 10,100 -	
2-21	Other (specify): INSURANCE REFUND	\$ 412 -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 51,582 -	51,582

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	\$ 1,374 -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 10,119 -	
3-7	Accounting and legal fees	\$ 622 -	
3-8	Repair and maintenance	\$ 5,429 -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ 3,243 -	
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	\$ 22,037 -	
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)	\$ 3,477 -	
3-22	Contribution to Fire & Police Pension Assoc. STATE MATCH (should agree to line 7-2)	\$ 3,038 -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 49,341 -	49,341

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: <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 5px;">NA</div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 5px;">NA</div>	<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)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ NA - Date the debt was authorized: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ NA -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ NA -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? 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"/>
4-9 Does the entity have a certified Mill Levy? If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Bond Redemption		-
General/Other <i>PENSION</i>		4,532 - MILLS
TOTAL		4,532 - MILLS

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	\$ 99420	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 99420
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 99420

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? 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	\$ 24,000 -	\$ -	\$ -	\$ 24,000 -
Buildings	\$ 166,943 -	\$ -	\$ -	\$ 166,943 -
Machinery and equipment	\$ 238,647	\$ 22,037	\$ -	\$ 260,684
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 451,627 -

*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? FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 3,477 -
State contribution amount:	\$ 3,038 -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 6,515 -

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.

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 FUND	\$ 170,272

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:

FIRE MUTUAL AID WITH, ROCKY FORD, FOWLER, CROWLEY, OLNEY SPRINGS, ORDWAY & CHERAW FIRE DEPARTMENTS & OTERO COUNTY

- 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:

COLORADO FOREST SERVICE, FIRE SUPPRESSION

- 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.
Print Board Member's Name

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member 1

WAYNE ADAMS

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: 3-19-18
My term Expires: MAY 2018

Board Member 2

GREG WILLIAMS

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: 3-19-18
My term Expires: May 2020

Board Member 3

PATRICIA MILLS

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: 3-19-18
My term Expires: _____

Board Member 4

CHARLES TEKANSIK

I Charles Tekansik, 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 Tekansik
Date: 3-19-18
My term Expires: May 2020

Board Member 5

BRIAN TAYLOR

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: 3-19-18
My term Expires: may 2020

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


**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 2017 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 2017; 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 31,2017 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 31,2017.

ADOPTED THIS 19 day of MARCH, A.D.2018



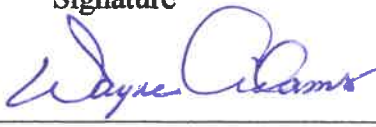


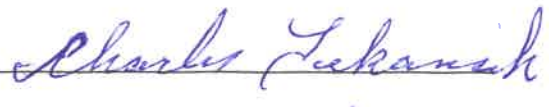
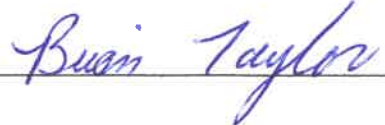
President of the Board of Directors

ATTESTED:



Secretary of the Board of Directors

CONT: RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT 2017

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

**Fire and Police Pension Association
 Direct Expense Allocation Summary
 Manzanola Rural FPD Volunteers 7231-5
 For the Twelve Months Ending December 31, 2017**

Type of Expense	2017 Budget	Year-to-Date Expenses	Payment of 2017 Expenses
Actuarial Expenses	\$1,014.48	\$1,014.48	
Audit Expenses		\$0.90	
Total Direct Allocated Expenses & Payments	\$1,014.48	\$1,015.38	\$0.00

Contact Dalan Raffaghello at 720-479-2345 to obtain a detailed expense listing.

**Fire and Police Pension Association
Manzanola Rural FPD Volunteers 7231-5
For the Twelve Months Ending December 31, 2017**

Beginning Balance	\$188,598.22
Plan Direct Inflows and Outflows	
Member Contributions	\$3,477.00
Employer Contributions	
Contributions from the SWDD Plan	
Refunds	
Affiliations	
Net Benefits	(\$5,760.00)
Plan Directed Expenses	(\$1,300.00)
State Funding	\$3,038.00
Plan Direct Inflows and Outflows Sub-Total	(\$545.00)
Allocated Income and Expense	
Interest	\$535.44
Dividends	\$1,420.31
Other Income	\$1,679.36
Net Change Accrued Income	\$117.29
Unrealized Gain/Loss	\$16,477.79
Realized Gain/Loss	\$8,883.35
Defined Contribution Earnings (Net)	
Investment Expenses	(\$1,888.04)
Direct Expense Allocation	(\$1,015.38)
Other Expenses	(\$3,382.16)
Allocated Income and Expense Sub-Total	\$22,827.96
Ending Balance	\$210,881.18