

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Northeast Conejos County Fire Protection District
PO Box 4
790 Main Street
Sanford, CO 81151
Sharon Crowther
719-274-4019
crowthers@hotmail.com

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

CONTACT PERSON
PHONE
EMAIL
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:	Sharon Crowther
TITLE	Board of Directors Secretary/Treasurer
FIRM NAME (if applicable)	
ADDRESS	PO Box 4, Sanford, CO 81151
PHONE	719-274-4019
DATE PREPARED (Must be prepared prior to Board approval)	03/15/18

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)
	<input checked="" type="checkbox"/>	<input type="checkbox"/>



RECEIVED

Office of the State Auditor

March 28, 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	\$62,896	
2-2	Specific ownership	\$-	
2-3	Sales and use	\$-	
2-4	Other (specify):	\$-	
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	\$614	
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	\$5,550	
2-19	Fire and police pension	\$3,708	
2-20	Donations	\$-	
2-21	Other (specify): Pinnacol Rebate	\$930	
2-22		\$-	
2-23		\$-	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$73,698	

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	\$4,544	
3-2	Salaries	\$-	
3-3	Payroll taxes	\$-	
3-4	Contract services	\$-	
3-5	Employee benefits	\$1,340	
3-6	Insurance	\$10,067	
3-7	Accounting and legal fees	\$1,400	
3-8	Repair and maintenance	\$3,114	
3-9	Supplies	\$2,011	
3-10	Utilities and telephone	\$1,576	
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	\$49,022	
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	\$80,198	

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.

- 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

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):	\$-	\$-	\$-	\$-
TOTAL	\$-	\$-	\$-	\$-

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

Yes No

- 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):

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	\$131,854	
5-2	Certificates of deposit	\$208,404	
	Total Cash Deposits		\$340,258
	Investments (if investment is a mutual fund, please list underlying investments):		
	Edward Jones FNMA-Ser#2002-84-CIPH Pool #520128	\$31,708	
5-3		\$-	
		\$-	
		\$-	
	Total Investments		\$31,708
	Total Cash and Investments		\$371,966

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.? 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?
- 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:

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	\$49,022	\$5,550	\$249,672
Furniture and fixtures	\$750	\$-	\$-	\$750
Construction In Progress (CIP)	\$-	\$-	\$-	\$-
Other (explain):	\$-	\$-	\$-	\$-
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$-	\$-	\$-	\$-
TOTAL	\$280,950	\$49,022	\$5,550	\$324,422

*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?
- 7-2 Does the entity have a volunteer firemen's pension plan?

If yes: Who administers the plan? Self Administered

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$7,124
State contribution amount:	\$3,708
Other (gifts, donations, etc.):	\$-
TOTAL	\$10,832

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:

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

General Operating	\$28,900
Contingency	\$20,000
Pension	\$10,800
Capital outlay	\$44,300

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

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 1	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>[Signature]</u> Date: <u>3/23/18</u>
Board Member 2	Print Board Member's Name David Kreeps	I <u>David Kreeps</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>3/22/18</u>
Board Member 3	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>3/22/18</u>
Board Member 4	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>Tim Crowther</u> Date: <u>3/22/18</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 2017; 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, 2017.

ADOPTED THIS 22 day of March 2018

Jimmy Crowther
Jimmy Crowther
President of Board of Directors
term expires May 2020

Sharon Crowther
Sharon Crowther
Secretary of Board of Directors
Term expires May 2018

Members of Governing Body

Ronald Morch term expires _____

David Kropp term expires May 2018

Tom Stewart term expires May 2020