

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Manzanola Rural Fire Protection District
100 South Railroad Street
PO Box 177

For the Year Ended
12/31/19
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Bradley Roe
719-980-9811
Manzyfireprotectiondistrict@gmail.com

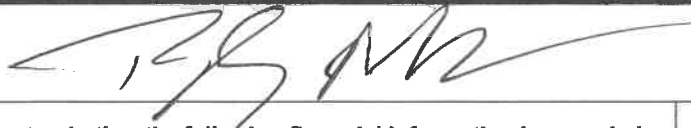
PART 1 - CERTIFICATION OF PREPARER

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

Bradley Roe
President / Manzanola Rural Fire Protection Board
100 South Railroad Street / PO BOX 177
719-980-9811
3/16/2020

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)

P

RECEIVED

Office of the State Auditor

April 1, 2020

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 (report mills levied in Question 10-6)	\$ 32,906	
2-2	Specific ownership	\$ 7,503	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 17,130	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ 1,041	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 271	
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	\$ 3,241	
2-20	Donations	\$ 200	
2-21	Other (specify): Insurance Refund	\$ 1,179	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 63,471	

PART 3 - EXPENDITURES/EXPENSES

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	\$ 1,239	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 250	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 9,508	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 268	
3-9	Supplies	\$ 6,911	
3-10	Utilities and telephone	\$ 3,922	
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	\$ 19,772	
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)	\$ 3,619	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ 3,241	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 48,730	

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 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		
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?	<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? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date the debt was authorized:	\$ -	
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date the debt was authorized:	\$ -	
4-8 Does the entity have any lease agreements? If yes: What is being leased?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	\$ -	

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	\$ 129,055	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 129,055
Investments (if investment is a mutual fund, please list underlying investments)		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
5-3 Total Investments		\$ -
Total Cash and Investments		\$ 129,055

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

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	\$ 250,684	\$ 17,500	\$ -	\$ 268,184
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 441,627	\$ 17,500	\$ -	\$ 459,127

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.):	\$ 3,619
State contribution amount:	\$ 3,241
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 6,860

What is the monthly benefit paid for 20 years of service per retiree as of Jan \$ 80

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

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 budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 205,834

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?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Fire Protection and Mutual Aid withctis surrounding dist

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:

Colorado Forest Service, Fire Suppression

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

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

Bond Redemption mills	-
General/Other mills	4.532
Total mills	4.532

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:



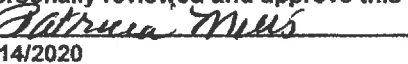


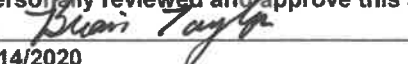
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 members of current governing body below.
Print Board Member's Name

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

Board Member 1	Bradley Roe	I, Bradley Roe , 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></u> Date: 3/14/2020 My term Expires: May 2022
Board Member 2	Brett Stowers	I, Brett Stowers, 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></u> Date: 3/14/2020 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 <u></u> Date: 3/14/2020 My term Expires: May 2020 2020 <u>2022</u> 
Board Member 4	Andrew Mills	I, Andrew 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 <u></u> Date: 3/14/2020 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 <u></u> Date: 3/14/2020 My term Expires: May 2020
Board Member 6		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		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: _____

**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 2020 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 2019; and

WHEREAS, an application for exemption from audit for the Manzanola Rural Fire Protection District has been prepared by Bradley Roe, 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, 2019 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 31,2019.

ADOPTED THIS 25 day of March, A.D.2020



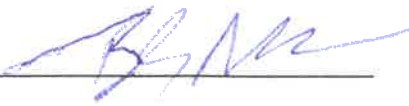
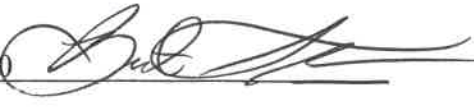



President of the Board of Directors

ATTESTED:



Secretary of the Board of Directors

CONT: RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT 2020

Members of Governing body	Date Term Expires	Signature
<u>Bradley D. Roe</u>	May 2022	
<u>Brett Stowers</u>	May 2020	
<u>Patrica Mills</u>	May 2022	
<u>Andrew Mills</u>	May 2020	
<u>Brian Taylor</u>	May 2020	

**Fire and Police Pension Association
Manzanola Rural FPD Volunteers 7231-5
For the Twelve Months Ending December 31, 2019**

Beginning Balance	\$208,218.19
Plan Direct Inflows and Outflows	
Member Contributions	
Employer Contributions	\$3,619.00
Contributions from the SWDD Plan	
Refunds	
Affiliations/(Disaffiliations)	
Net Benefits	(\$7,866.00)
Plan Directed Expenses	(\$1,300.00)
State Funding	
Plan Direct Inflows and Outflows Sub-Total	<u>(\$5,547.00)</u>
Allocated Income and Expense	
Interest	\$1,040.77
Dividends	\$1,359.25
Other Income	\$845.38
Net Change Accrued Income	\$47.81
Unrealized Gain/Loss	\$9,274.75
Realized Gain/Loss	\$18,534.76
Defined Contribution Earnings (Net)	
Investment Expenses	(\$1,825.82)
Direct Expense Allocation	(\$1,179.06)
Other Expenses	(\$3,544.05)
Allocated Income and Expense Sub-Total	<u>\$24,553.79</u>
Ending Balance	<u><u>\$227,224.98</u></u>

Fire and Police Pension Association

Volunteer Fire Pension Plan Contributions MANZANOLA RURAL FPD 7231-5

For the Reporting Period: 01/01/2019 through 12/31/2019

Deposit Date	Employer Contributions	State Matching Funds	Total Remittance
07/29/2019	\$3,477.00	\$0.00	\$3,477.00
12/12/2019	\$142.00	\$0.00	\$142.00
Total Remittance			\$3,619.00
Calculated Contribution per the 01/01/2017 Actuarial Study			\$0.00
Difference Over/(Under)			\$3,619.00

Note: The Calculated Contribution amount is due to FPPA before 12/31/2019