

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

**Manzanola Rural Fire Protection District**  
**100 South Railroad Street / PO Box 177**  
**Manzanola, CO 81058**

**For the Year Ended  
12/31/23  
or fiscal year ended:**

**CONTACT PERSON  
PHONE  
EMAIL**

**Bradley Roe**  
**719-980-9811**  
[Manzyfireprotectiondistrict@gmail.com](mailto: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**

**Bradley Roe**  
**President**  
  
**100 South Railroad Street / PO Box 177**  
**719-980-9811**

**PREPARER** (SIGNATURE REQUIRED)

**DATE PREPARED**



*3/14/24*

**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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## 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	<b>Taxes: Property</b> (report mills levied in Question 10-6)	\$ 36,407	
2-2	Specific ownership	\$ 7,445	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ 28,075	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
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>	\$ 447	
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>	\$ 3,500	
2-19	<b>Fire and police pension</b>	\$ 3,582	
2-20	<b>Donations</b>	\$ 19,750	
2-21	<b>Other (specify):</b>	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 99,206	

## 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	<b>Administrative</b>	\$ 1,737	
3-2	<b>Salaries</b>	\$ -	
3-3	<b>Payroll taxes</b>	\$ -	
3-4	<b>Contract services</b>	\$ 550	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ 11,292	
3-7	<b>Accounting and legal fees</b>	\$ -	
3-8	<b>Repair and maintenance</b>	\$ -	
3-9	<b>Supplies</b>	\$ 6,305	
3-10	<b>Utilities and telephone</b>	\$ -	
3-11	<b>Fire/Police</b>	\$ -	
3-12	<b>Streets and highways</b>	\$ -	
3-13	<b>Public health</b>	\$ -	
3-14	<b>Capital outlay</b>	\$ 67,501	
3-15	<b>Utility operations</b>	\$ 3,972	
3-16	<b>Culture and recreation</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)	\$ 4,020	
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b> (should agree to line 7-2)	\$ 3,582	
3-23	<b>Other (specify):</b>	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 98,959	

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, <b>MUST</b> explain below:	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain below:	<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	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

		Yes	No
Please answer the following questions by marking the appropriate boxes.			
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input 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 type="checkbox"/>
If yes:	What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input 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?	\$ -	

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

		Amount	Total
5-1	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 179,869	
5-2	<b>Certificates of deposit</b>	\$ -	
	<b>Total Cash Deposits</b>		\$ 179,869
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 179,869

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 AND RIGHT-TO-USE 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 & right-to-use 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	\$ 289,252	\$ 61,000	\$ -	\$ 350,252
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 480,195</b>	<b>\$ 61,000</b>	<b>\$ -</b>	<b>\$ 541,195</b>

\*must tie to prior year ending balance

**Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:**

## 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" firefighters' pension plan?  Yes       No

7-2 Does the entity have a volunteer firefighters' pension plan?  Yes       No

If yes: Who administers the plan? FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 4,020
State contribution amount:	\$ 3,582
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 7,602</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 100

**Part 7 - 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:  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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 288,293

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

~~Please answer the following question by marking in the appropriate box.~~

**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.

Yes  No

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

~~Please answer the following questions by marking in the appropriate boxes.~~

**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 Protection / Mutual Aid

**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

Yes  No

If yes: Date Filed:

**10-6** 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 mills	<input type="text"/> -
General/Other mills	<input type="text"/> 4.532
Total mills	<input type="text"/> 4.532

**10-7** **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

Yes  No  N/A

Please use this space to provide any additional explanations or comments not previously included:

Board Member 1	Print Board Member's Name Bradley Roe	I <u>Bradley Roe</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><i>Bradley Roe</i></u> Date: <u>3/14/2024</u> My term Expires: <u>05/2027</u>
Board Member 2	Print Board Member's Name Brian Taylor	I <u>Brian Taylor</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><i>Brian Taylor</i></u> Date: <u>3/14/2025</u> My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Bret Stowers	I <u>Bret Stowers</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><i>Bret Stowers</i></u> Date: <u>3/14/2024</u> My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Andrew Mills	I <u>Andrew Mills</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 _____ Date <u>3/14/2024</u> My term Expires: <u>05/2025</u>
Board Member 5	Print Board Member's Name Shamay Smith	I <u>Shamay 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><i>Shamay Smith</i></u> Date: <u>3/14/2024</u> My term Expires: <u>05/2027</u>
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: _____

**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 2022 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 2023; 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, 2023 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, 2023.

ADOPTED THIS   14th   day of   March  , A.D.2024

  
\_\_\_\_\_  
President of the Board of Directors

ATTESTED:

  
\_\_\_\_\_  
Secretary of the Board of Directors

**CONT: RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT 2023**

Members of Governing body

Date Term Expires

Signature

Bradley D. Roe

May 2027



Brett Stowers

May 2025



Shamay Smith

May 2027



Andrew Mills

May 2025

Brian Taylor

May 2025

