

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT ADDRESS  
**Silverton San Juan Fire & Rescue Authority**  
**PO Box 532**  
**Silverton, CO 81433**

7705.00

For the Year Ended  
12/31/16  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX  
**Gilbert Archuleta, Chief**  
**970-946-8101**  
**office@silvertonfirerescue.org**

### 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: **Claudia Moe**  
TITLE: **Bookkeeper**  
FIRM NAME (if applicable)  
ADDRESS: **PO Box 532 Silverton, CO 81433**  
PHONE: **970-769-0194**  
DATE PREPARED: **03/0917**  
(Must be prepared prior to Board approval)

### PREPARER (SIGNATURE REQUIRED)

*Claudia Moe*

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

GOVERNMENTAL  
(MODIFIED ACCRUAL BASIS)



PROPRIETARY  
(CASH OR BUDGETARY BASIS)



**RECEIVED**

By Justin L. Smith at 4:12 pm, Mar 21, 2017

## 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	Ta Property	\$	
2-2	Specific ownership	\$	
2-3	Sales and use	\$	
2-4	Other (specify):	\$	
2-5	Licenses and permits	\$	
2-6	Intergovernmen Grants	\$	
2-7	Conservation Trust Funds (Lottery)	\$	
2-8	Highway Users Tax Funds (HUTF)	\$	
2-9	Contract with Town of Silverton and San Juan County	\$	78,618
2-10	Charges for services	\$	6,152
2-11	Fines and forfeits	\$	-
2-12	Special assessments	\$	-
2-13	Investment income	\$	-
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	\$	-
2-20	Donations	\$	400
2-21	Other (specify):	\$	-
2-22		\$	-
2-23		\$	-
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$	85,170

## 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	\$	7,487
3-2	Salaries	\$	-
3-3	Payroll taxes	\$	-
3-4	Contract services	\$	-
3-5	Employee benefits	\$	-
3-6	Insurance	\$	3,804
3-7	Accounting and legal fees	\$	6,670
3-8	Repair and maintenance	\$	12,697
3-9	Supplies	\$	4,752
3-10	Utilities and telephone	\$	3,512
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	\$	30,256
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)	\$	12,100
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$	-
3-23	Reimburse County for truck payment	\$	3,892
3-24		\$	-
3-25		\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	85,170

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?<br>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"/>            |

	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please answer the following questions by marking the appropriate boxes.

- |         |  | Yes                      | No                                  |
|---------|--|--------------------------|-------------------------------------|
| 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 checked="" 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 checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? \$ -   |                          |                                     |
| 4-8     | Does the entity have any lease agreements?   | <input type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> |
|         | What are the annual lease payments? \$ -   |                          |                                     |
| 4-9     | Does the entity have a certified Mill Levy?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Please provide the following mills levied for the year reported:                     |                          |                                     |
|         | Bond Redemption  |                          | -                                   |
|         | General/Other  |                          | -                                   |
|         | <b>TOTAL</b>   |                          | <b>-</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	\$ 23,306	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 23,306</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 23,306</b>

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 type="checkbox"/>            | <input checked="" 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?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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	\$ 171,626	\$ 60,105	\$ -	\$ 231,731
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ 110,024	\$ (110,024)
<b>TOTAL</b>	<b>\$ 171,626</b>	<b>\$ 60,105</b>	<b>\$ 110,024</b>	<b>\$ 121,707</b>

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? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 7-2 | Does the entity have a volunteer firemen's pension plan?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$	12,100
State contribution amount:	\$	8,568
Other (gifts, donations, etc.):	\$	-
<b>TOTAL</b>	<b>\$</b>	<b>20,668</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 17? \$ 100

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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8-2 | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

Fund Name	Budgeted Expenditures
General Operations	\$ 84,170

## 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)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation:  |                          |                                     |
| 10-2    | Has the entity changed its name in the past or current year?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Please list the NEW name & PRIOR name:  |                          |                                     |
| 10-3    | Is the entity a metropolitan district?<br>Please indicate what services the entity provides:  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-4    | Does the entity have an agreement with another government to provide services?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | List the name of the other governmental entity and the services provided:   |                          |                                     |
| 10-5    | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.] | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date Filed:   |                          |                                     |

**Please use this space to provide any explanations or comments:**

# PART 11 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 20-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

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 Gilbert Archuleta	I <u>Gilbert Archuleta</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>Gilbert Archuleta</u> Date: <u>3-14-2017</u> My term Expires: <u>1-13-2018</u>
Board Member 2	Print Board Member's Name Michael Maxfield	I <u>Michael Maxfield</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 C. Maxfield</u> Date: <u>03/14/2017</u> My term Expires: <u>12/31/2017 01/13/2018</u>
Board Member 3	Print Board Member's Name Fred Fasching	I <u>Fred Fasching</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>Fred Fasching</u> Date: <u>3-14-17</u> My term Expires: <u>1-13-18</u>
Board Member 4	Print Board Member's Name Clark Damron	I <u>Clark Damron</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>Clark Damron</u> Date: <u>3/14/17</u> My term Expires: <u>12/31/17</u> <del>ED</del> <u>01/13/2018</u>
Board Member 5	Print Board Member's Name Ronald Renowden	I <u>Ronald Renowden</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>Ronald Renowden</u> Date: <u>3/14/2017</u> My term Expires: <u>12/31/2017 1/13/2018</u>
Board Member 6	Print Board Member's Name David Zaroni	I <u>David Zaroni</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>David Zaroni</u> Date: <u>3/14/17</u> My term Expires: <u>12/31/17</u>
Board Member 7	Print Board Member's Name Terry Rhoades	I <u>Terry Rhoades</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>Terry Rhoades</u> Date: <u>3-14-17</u> My term Expires: <u>1-13-2018</u>

**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 2016 FOR THE SILVERTON SAN JUAN FIRE AND RESCUE AUTHORITY, STATE OF COLORADO.

WHEREAS, the board of directors for the Silverton San Juan Fire and Rescue Authority 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 seven hundred fifty 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 the Silverton San Juan Fire and Rescue Authority exceeded \$100,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for the Silverton San Juan Fire and Rescue Authority has been prepared by Claudia Moe, 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 Silverton San Juan Fire and Rescue Authority that the application for exemption from audit for Silverton San Juan Fire and Rescue Authority 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 Silverton San Juan Fire and Rescue Authority; 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 Silverton San Juan Fire and Rescue Authority for the fiscal year ended December 31, 2016.



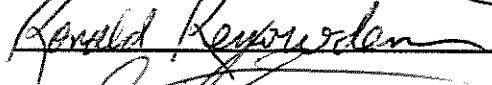
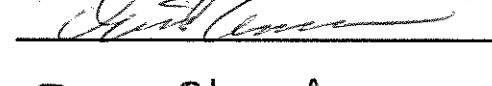
ADOPTED THIS 13 day of MARCH, AD 2017.



Chairman Gilbert Archuleta Term expires 01/13/2018

ATTEST: 

Secretary Clark Damron Term expires 01/13/2018

Name	Term Expires	Signature
<u>Michael Maxfield</u>	<u>01/13/2018</u>	
<u>Fred Fasching</u>	<u>01/13/2018</u>	
<u>Ronald Renowden</u>	<u>01/13/2018</u>	
<u>David Zanoni</u>	<u>01/13/2018</u>	
<u>Terry Rhoades</u>	<u>01/13/2018</u>	