

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

1837.00

NAME OF GOVERNMENT ADDRESS

Julesburg Fire Protection District  
615 West Sixth Street  
Julesburg, CO 80737

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Muriel L. Nelson  
(970) 474-2526  
mlnelson34@msn.com

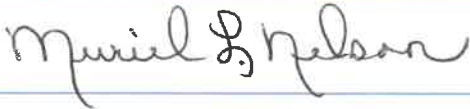
## PART 1 - CERTIFICATION OF PREPARER

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  
(Must be prepared prior to Board approval)

Muriel L. Nelson  
Bookkeeper  
  
615 West Sixth Street  
(970) 474-2526  
  
February 19, 2018

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

March 13, 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	\$ 27,814 -	
2-2	Specific ownership	\$ 3,081 -	
2-3	Sales and use	\$ -	
2-4	Other (specify): PILOT	\$ 36 -	
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	\$ -	
2-14	Charges for utility services	\$ 880 -	
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	\$ 13,622 -	
2-19	Fire and police pension	\$ 1,515 -	
2-20	Donations	\$ -	
2-21	Other (specify): Interest on taxes	\$ 51 -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 46,999 -	

## 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	\$ 500 -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 4,292 -	
3-8	Repair and maintenance	\$ 4,950 -	
3-9	Supplies	\$ 3,122 -	
3-10	Utilities and telephone	\$ 5,063 -	
3-11	Fire/Police	\$ 1,858 -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
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)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ 5,075 -	
3-23	Other (specify):	\$ -	
3-24	Treasurer's Fee	\$ 836 -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 25,696 -	

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   
 No outstanding debt

4-3 Is the entity current in its debt service payments? If no, MUST explain: Yes  No

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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

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	0.000 -
General/Other	1.521 -
<b>TOTAL</b>	<b>1.521 -</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	\$39,795	
5-2 Certificates of deposit	\$87,641	
<b>Total Cash Deposits</b>		<b>\$127,436</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>\$127,436</b>

Please answer the following questions by marking in the appropriate boxes

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:

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	\$ 582,621	\$ -	\$ 13,622	\$ 568,999
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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? Town of Julesburg

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 3,560-
State contribution amount:	\$ 1,515-
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 5,075-</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 50-

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	120,708
Pension	5,205

## 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:
- 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:
- 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.]  
 If yes: Date Filed:











Please use this space to provide any explanations or comments:

Mutual aid agreements with Ovid and Sedgwick, Colorado and Big Springs, Nebraska. Verbal agreements with Holyoke, Colorado and Chappell, Nebraska.

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	Print Board Member's Name	Signature	Date	My term Expires
1	James Dolezal	<u>JAMES DOLEZAL</u>	<u>3-1-18</u>	<u>May 2020</u>
2	Kenneth R. Hodges	<u>Kenneth Hodges</u>	<u>3-6-18</u>	<u>May 2018</u>
3	Douglas Hagemann	<u>Douglas Hagemann</u>	<u>3-7-18</u>	<u>May 2018</u>
4	Larry Renquist	<u>Larry Renquist</u>	<u>3/9/18</u>	<u>May 2020</u>
5	K. Joe Kinnie	<u>K. Joe Kinnie</u>	<u>3-8-18</u>	<u>May 2018</u>
6				
7				

**Original Signatures**  
**Verified by**  
Justin L. Smith  
