

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Egnar-Slickrock Fire Protection District
P O BOX 249
Egnar, Colorado 81325
Jan Agardy
970-560-0041
janandavon@gmail.com
n/a

For the Year Ended  
12/31/18  
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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

Jan Agardy
Preparer
P O BOX 8 Dove Creek, Colorado 81324
970-560-0041
3/20/2019

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

**P**

**RECEIVED**  
**April 2, 2019**  
Office of the State Auditor

## 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)	\$ 31,250	
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	\$ -	
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	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 31,250	

## 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	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 10,000	
3-7	Accounting and legal fees	\$ 2,400	
3-8	Repair and maintenance	\$ 4,000	
3-9	Supplies	\$ 2,100	
3-10	Utilities and telephone	\$ 6,200	
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	\$ -	
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)	\$ -	
3-23	Fuel for Vehicles	\$ 2,500	
3-24	PR, Recruit, Appreciation & Retention	\$ 2,000	
3-25	Training & Travel	\$ 2,000	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 31,200	

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 <b>Does the entity have outstanding debt?</b> If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 <b>Is the debt repayment schedule attached? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 <b>Is the entity current in its debt service payments? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4 <b>Please complete the following debt schedule, if applicable:</b> (please only include principal amounts)(enter all amount as positive numbers)				
<b>General obligation bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Notes/Loans</b>	\$ -	\$ -	\$ -	\$ -
<b>Leases</b>	\$ -	\$ -	\$ -	\$ -
<b>Developer Advances</b>	\$ -	\$ -	\$ -	\$ -
<b>Other (specify):</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5 <b>Does the entity have any authorized, but unissued, debt?</b> How much?	\$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date the debt was authorized:			
4-6 <b>Does the entity intend to issue debt within the next calendar year?</b> How much?	\$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 <b>Does the entity have debt that has been refinanced that it is still responsible for?</b> What is the amount outstanding?	\$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 <b>Does the entity have any lease agreements?</b> 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 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 <b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 85,882	
5-2 <b>Certificates of deposit</b>		
<b>Total Cash Deposits</b>		\$ 85,882
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>		
	\$ -	
	\$ -	
	\$ -	
5-3 <b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 85,882

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 <b>Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5 <b>Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?</b>	<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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 91,487	\$ -	\$ -	\$ 91,487
Machinery and equipment	\$ 311,983	\$ 5,000	\$ 7,000	\$ 309,983
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 403,470</b>	<b>\$ 5,000</b>	<b>\$ 7,000</b>	<b>\$ 401,470</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?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$ -

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:


## 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,

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

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

Total mills

-
8.00
8.00

Please use this space to provide any explanations or comments:

Under Item 6 Capital Assets the addition of a 5,000.00 brush truck involved no expenditure on the part of the entity as it was donated by another department.

## 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	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 1	IAN Fahlring	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: 3/27/19 My term Expires: 5/2020
Board Member 2	LEMUEL RAMIREZ	I LEMUEL RAMIREZ, 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 Lemuel Ramirez Date: 3-27-19 My term Expires: MAY-2020
Board Member 3	Maggie Huber	I Maggie Hernandez, 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 Maggie Hernandez Date: 3-27-2019 My term Expires: May 2022
Board Member 4	Pam Brezonick	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 5	Troy Montgomery	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 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: _____

## **Egnar-Slickrock Fire Protection District**

P.O. Box 249  
Egnar, Colorado 81325  
970-677-4140

THE ATTACHED BUDGET FOR THE EGNAR-SLICKROCK FIRE PROTECTION DISTRICT  
INCLUDES THESE IMPORTANT FEATURES:

Income and expenses for the general operating fund. Income includes property taxes collected, line item expenditures cover fire protection as well as capital outlay.

The budgetary basis of accounting for the Egnar-Slickrock Fire Protection District is: accrual.

The services Egnar-Slickrock Fire protection District provides are: Fire Protection and Rescue.

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of San Miguel, Colorado.

On behalf of the Egnar/Slidrock Fire Protection District,  
(taxing entity)  
the Board of Directors  
(governing body)  
of the Egnar/Slidrock Fire Protection District  
(local government)

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 3,906,210 assessed valuation of: (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 3,906,210 (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/11/18 for budget/fiscal year 2019  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses	<u>8</u> mills	\$ <u>31,249.68</u>
2. <del>Minus</del> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>8</u> mills	\$ <u>31,249.68</u>
3. General Obligation Bonds and Interest	_____ mills	\$ _____
4. Contractual Obligations	_____ mills	\$ _____
5. Capital Expenditures	_____ mills	\$ _____
6. Refunds/Abatements	_____ mills	\$ _____
7. Other (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<u>8</u> mills	\$ <u>31,249.68</u>

Contact person: (print) Ian P Fahringer Daytime phone: (970) 394-0262  
Signed: Ian P Fahringer Title: Secretary/Treasurer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

## EGNAR-SLICKROCK FIRE PROTECTION DISTRICT

P.O. Box 249  
Egnar, Colorado 81325

### LETTER OF BUDGET TRANSMITTAL

To: Division of Local Government  
1313 Sherman Street.  
Denver, Colorado 80203

Date: December 19<sup>th</sup> 2018

Attached is the 2019 Budget for the Egnar-Slickrock Fire Protection District in San Miguel County, submitted pursuant to Section (29-1-113-C.R.S.). this budget was adopted on 12/11/2018. If there are any questions on the budget please contact Ian Fahrung 970-394-0262. P.O. Box 249, Egnar, Colorado 81325.

The Mill Levy certified by vote, the county of San Miguel is 8 mills for all general operating purposes. Based on an evaluation of \$3,906,210 the property tax revenue assessed is \$31,250.00. A copy of the certification of mill levies sent to the San Miguel County Board of Commissioners is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget certification tax levies to the Board of County Commissioners.



Lemuel Ramirez  
President of the Board



Ian Fahrung  
Budget Officer

## RESOLUTION TO BUDGET THE BUDGET EGNAR/SLICKROCK FIRE PROTECTION DISTRICT

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE EGNAR/SLICKROCK FIRE PROTECTION DISTRICT FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2019, AND ENDING THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of Directors of the Egnar/Slickrock Fire Protection District has appointed Ian Fahrung, as Budget Officer to the board, to prepare and submit a proposed budget to said government body on December 11, 2018. for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at the Egnar Fire House.

WHEREAS, Whatever increase may have been made in expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EGNAR/SLICKROCK FIRE PROTECTION DISTRICT, EGNAR,COLORADO.

Section 1. That estimated expenditures for each fund are as follows: Fire department Fund \$31,200.00

Section2. That estimated revenues for are as follows:

\$31,250.00

Section 3. That the budget is submitted, amended, and hereinafter summarized by Fund, hereby is approved as budget of the Egnar/Slickrock Fire Protection District, for 2019.

Section 4. That the budget hereby approved and adopted shall be signed by the President and the Budget Officer and made part of the public records of the Egnar/Slickrock Fire

Protection District

Adopted December 11, 2018

  
Lemuel Ramirez, President

  
Ian Fahrung, Budget Officer

Egnar- Slickrock Fire Protection District  
 2019 Operating Budget  
 Developed 12-11-2018

Mill Levy Receipts Expected During 2019 = \$31,250.00

Category	2019 Budget	Actual past Expenditures	
		2018	2017
Utilities	\$6,200.00	\$3429.43	\$6,607.00
Accounting Fees	\$2,400.00	\$0.00	\$1510.00
Supplies & Small Purchases	\$2,100.00	\$986.24	\$2,742.00
Insurance	\$10,000.00	\$9,126.00	\$10,560.00
Training & Travel	\$2,000.00	\$0.00	\$946.00
PR, Recruit, Appreciation, Retention	\$2,000.00	\$1118.85	\$2319.00
Maintenance & Repair	\$4,000.00	\$200.49	\$10,792.00
Fuel for Vehicles	\$2500.00	\$1,797.94	\$1637.00
<b>Total Operating Expenses</b>	<b>\$31,200.00</b>	<b>\$16,675.00</b>	<b>\$37,074.00</b>

**2018 Revenue \$27,019.00**

**2017 Revenue \$ 28,566.00**

**Funds Balances** Egnar-Slickrock Fire Department Funds Carried Over into 2019 From Previous Years = \$83,974.59 (\$49,178.01 in Checking Account and \$34,796.58 in Savings Account). With beginning balances of \$73,661.00 for 2018. These funds are available for unanticipated operating expenses during 2019 and later calendar years, as well as for capital expenditures such as vehicle replacement.