

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	Ridgway Fire Protection District
ADDRESS	P.O. Box 2 Ridgway, CO 81432
CONTACT PERSON	Katy LaSala
PHONE	(970) 901-5514
EMAIL	ridgwayfire@hotmail.com
FAX	

For the Year Ended
12/31/2018
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	T. Michael Nelson
TITLE	Principal
FIRM NAME (if applicable)	Chadwick, Steinkirchner, Davis & Co., P.C.
ADDRESS	2498 Hwy. 6&60 Grand Junction, CO 81505
PHONE	970-245-3000
DATE PREPARED	March 23, 2019
RELATIONSHIP TO ENTITY	None - independent accountant.

PREPARER (SIGNATURE REQUIRED)
T. Michael Nelson

Has the entity filed for, or 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.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

P

RECEIVED
March 28, 2019
Office of the State Auditor

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$ 327,580	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 247,049	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify...)	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 4-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 574,629	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 574,629	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities							
1-14	Accounts Payable	\$ 3,098	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 3,098	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify...)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify...)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 3,098	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 247,049	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance							
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted FASOR Reserve	\$ 9,491	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned for capital equipment	\$ 312,500	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 2,491	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 324,482	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 574,629	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/ fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund#	Fund#	Fund#	Fund#	
Tax Revenue						
2-1	Property (includes mills levied in Question 10-0)	\$ 241,847	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 27,270	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (Specify...):	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ 269,117	\$ -	\$ -	\$ -	
	TOTAL TAX REVENUE					
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (CTF)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ 40,825	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 1,240	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other - Miscellaneous	\$ 5,171	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 316,353	\$ -	\$ -	\$ -	
	TOTAL REVENUES					
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-27	Other (Specify...):	\$ -	\$ -	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27	\$ -	\$ -	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES					
2-29	Add lines 2-24 and 2-28	\$ 316,353	\$ -	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
GRAND TOTALS						
		\$ 316,353	\$ -	\$ -	\$ -	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-504, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Expenditures	Governmental Funds	Proprietary/Fiduciary Funds	Total
3-1	General Government	\$ -	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -
3-4	Fire	\$ 223,874	\$ -	\$ 223,874
3-5	Highways & Streets	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -
3-11	Other (specify--):	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ -
3-13	Capital Outlay	\$ 174,891	\$ -	\$ 174,891
3-14	Debt Service	\$ -	\$ -	\$ -
3-15	Principal	\$ -	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -
3-20	All Other (specify--):	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -
3-22	Add lines 3-1 through 3-21	\$ 398,735	\$ -	\$ 398,735
3-23	Interfund Transfers (m)	\$ -	\$ -	\$ -
3-24	Interfund Transfers on	\$ -	\$ -	\$ -
3-25	Other Expenditures (m--)	\$ -	\$ -	\$ -
3-26		\$ -	\$ -	\$ -
3-27	Capital Outlay	\$ -	\$ -	\$ -
3-28	Debt Principal	\$ -	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing	\$ -	\$ -	\$ -
3-31	Sources Over (Under) Expenditures	\$ (62,382)	\$ -	\$ (62,382)
3-32	Fund Balance, January 1 from December 31 prior year	\$ 406,664	\$ -	\$ 406,664
3-33	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -
3-34	Fund Balance, December 31	\$ -	\$ -	\$ -
3-35	Sum of line 3-30, 3-31, and 3-32	\$ 324,482	\$ -	\$ 324,482
This total should be the same as line 1-26.				
IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 859-3000 for assistance.				

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt? YES NO

4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO

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)

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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? \$ -

4-6 Does the debt was authorized: 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? \$ -

PART 5 - CASH AND INVESTMENTS

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

5-1 YEAR-END Total of ALL Checking and Savings accounts AMOUNT TOTAL

5-2 Certificates of deposit \$ 201,455 \$ 126,125 \$ 327,580

Investments (if investment is a mutual fund, please list underlying investments):

	AMOUNT	TOTAL
TOTAL CASH DEPOSITS	\$ 327,580	\$ 327,580
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ 327,580	\$ 327,580

5-3 Please answer the following question by marking in the appropriate box YES NO

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.? YES NO

5-5 Are the entity's investments in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq., C.R.S.)? If no, MUST explain: YES NO

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1 Did the entity file a current year budget with the Department of Local Affairs, 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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
General Fund	\$ 287,200
	\$ -
	\$ -
	\$ -

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

	YES	NO	Please use this space to provide any explanations or comments:
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	Please use this space to provide any explanations or comments:
10-1 Is this application for a newly formed governmental entity? If yes Date of formation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 Has the entity changed its name in the past or current year? If Yes NEW name	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3 Is the entity a metropolitan district? PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4 Please indicate what services the entity provides:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-5 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:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-6 Does the entity have a certified mill levy? If yes Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Bond Redemption mills:	0.000
General/Other mills:	3.591
Total mills	3.591

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES NO

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

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.

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 they apply for Exemption from Audit has been prepared consistent with Section 29-1-504, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of 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	Print Board Member's Name	Signature	Date	Attestation
1	Charles Mueller		3-25-19	I, <u>Charles Mueller</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Charles Mueller</u> My term Expires: <u>5/2022</u>
2	Eric Dickerson			I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ My term Expires: _____
3	David Svenson			I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ My term Expires: _____
4	Paulette Crabbe		3-26-19	I, <u>Paulette Crabbe</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Paulette Crabbe</u> My term Expires: <u>5/2020</u>
5	Ned Besworth		5/26/19	I, <u>Ned Besworth</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Ned Besworth</u> My term Expires: <u>5/2020</u>
6				I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ My term Expires: _____
7				I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ My term Expires: _____