

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT ADDRESS**

Seibert Fire Protection District  
 PO Box 162  
 Seibert CO 80834

For the Year Ended  
 12/31/18  
 or fiscal year ended:

**CONTACT PERSON  
 PHONE  
 EMAIL  
 FAX**

Charlene Sayles  
 970-664-2323

### 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**

Julena Critchfield  
 Accountant  
 Winfrey County & Hays PC  
 577 14th St Burlington CO 80807  
 719-346-7216  
 3/20/2019

**PREPARER** (SIGNATURE REQUIRED)

*Julena Critchfield*

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**  
**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	<b>Taxes: Property</b> (report mills levied in Question 10-6)	\$ 61,865	
2-2	<b>Specific ownership</b>	\$ 5,880	
2-3	<b>Sales and use</b>	\$ -	
2-4	<b>Other (specify):</b>	\$ -	
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ -	
2-7	<b>Conservation Trust Funds (Lottery)</b>	\$ -	
2-8	<b>Highway Users Tax Funds (HUTF)</b>	\$ -	
2-9	<b>Other (specify):</b>	\$ -	
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>	\$ 1,467	
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>	\$ -	
2-19	<b>Fire and police pension</b>	\$ -	
2-20	<b>Donations</b>	\$ 20	
2-21	<b>Other (specify):</b>	\$ 236	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 69,468	

## 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	<b>Administrative</b>	\$ 3,297	
3-2	<b>Salaries</b>	\$ -	
3-3	<b>Payroll taxes</b>	\$ -	
3-4	<b>Contract services</b>	\$ 1,419	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ 10,010	
3-7	<b>Accounting and legal fees</b>	\$ 250	
3-8	<b>Repair and maintenance</b>	\$ 4,089	
3-9	<b>Supplies</b>	\$ 7,084	
3-10	<b>Utilities and telephone</b>	\$ 4,978	
3-11	<b>Fire/Police</b>	\$ -	
3-12	<b>Streets and highways</b>	\$ -	
3-13	<b>Public health</b>	\$ -	
3-14	<b>Culture and recreation</b>	\$ -	
3-15	<b>Utility operations</b>	\$ -	
3-16	<b>Capital outlay</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)	\$ -	
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b> (should agree to line 7-2)	\$ -	
3-23	<b>Other (Pensions Paid):</b>	\$ 5,887	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$ 37,014	

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

<b>4-1</b>	<b>Does the entity have outstanding debt?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If Yes, please attach a copy of the entity's Debt Repayment Schedule.		
<b>4-2</b>	<b>Is the debt repayment schedule attached? If no, MUST explain:</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4-3</b>	<b>Is the entity current in its debt service payments? If no, MUST explain:</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4-4</b>	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):	\$ -	\$ -
	TOTAL	\$ -	\$ -

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

Yes                      No

<b>4-5</b>	<b>Does the entity have any authorized, but unissued, debt?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
	Date the debt was authorized:		
<b>4-6</b>	<b>Does the entity intend to issue debt within the next calendar year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
<b>4-7</b>	<b>Does the entity have debt that has been refinanced that it is still responsible for?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	\$ -	
<b>4-8</b>	<b>Does the entity have any lease agreements?</b>	<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?	\$ -	

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

<b>5-1</b>	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 167,388	
<b>5-2</b>	<b>Certificates of deposit</b>	\$ 117,637	
	<b>Total Cash Deposits</b>		\$ 285,025
	Investments (if investment is a mutual fund, please list underlying investments):		
	Ameritrade-General	\$ 27,100	
<b>5-3</b>	Ameritrade-Pension	\$ 16,340	
		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ 43,440
	<b>Total Cash and Investments</b>		\$ 328,465

Please answer the following questions by marking in the appropriate boxes

Yes                      No                      N/A

<b>5-4</b>	<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"/>
<b>5-5</b>	<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?
- 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:

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	\$ 4,000	\$ -	\$ -	\$ 4,000
Buildings	\$ 64,296	\$ -	\$ -	\$ 64,296
Machinery and equipment	\$ 390,112	\$ -	\$ -	\$ 390,112
Furniture and fixtures	\$ 10,176	\$ -	\$ -	\$ 10,176
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 468,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 468,584</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?
- 7-2 Does the entity have a volunteer firemen's pension plan?

If yes: Who administers the plan? Self

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 7,469
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 7,469</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan \$ 58

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.?

- 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 budgeted for each fund for the year reported:

General	\$	27,016
Pension	\$	6,800

## 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,  Yes                       No

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?  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:**

**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:**

**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):**

<b>Bond Redemption mills</b>	-
<b>General/Other mills</b>	4.81
<b>Total mills</b>	4.81

Please use this space to provide any explanations or comments:

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  Gerald Guy  <i>Gerald Guy</i>	I <u>Gerald Guy</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>Gerald Guy</i></u> Date: <u>3/26/19</u> My term Expires: <u>5/2020</u>
Board Member 2	Print Board Member's Name  Ervin Jones  <i>Ervin Jones</i>	I <u>Ervin Jones</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>Ervin Jones</i></u> Date: <u>3/26/19</u> My term Expires: <u>5/2020</u>
Board Member 3	Print Board Member's Name  Ryan Bancroft  <i>Ryan Bancroft</i>	I <u>Ryan Bancroft</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>Ryan Bancroft</i></u> Date: <u>3/26/19</u> My term Expires: <u>5/2022</u>
Board Member 4	Print Board Member's Name  Ryan Jarnagin	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	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 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: _____