

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Stratton Fire Protection District
PO Box 56
Stratton CO 80836

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

CONTACT PERSON
PHONE
EMAIL
FAX

Gary Pautler
719-348-5632

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
3/19/2019

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)



P

RECEIVED
March 27, 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)	\$ 61,606	
2-2	Specific ownership	\$ 6,010	
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	\$ 63	
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	\$ 10,000	
2-21	Other (specify):	\$ 7,729	
2-22	Insurance Claim Proceeds	\$ 2,515	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 87,923	

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	\$ 10,372	
3-7	Accounting and legal fees	\$ 450	
3-8	Repair and maintenance	\$ 3,719	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ 5,913	
3-11	Fire/Police	\$ 31,599	
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)	\$ 3,500	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 55,553	

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?
If Yes, please attach a copy of the entity's Debt Repayment Schedule.

☐ 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)(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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

Yes No

- 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?

\$ -

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

\$ 191,144

- 5-2 Certificates of deposit

\$ -

Total Cash Deposits

\$ 191,144

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

5-3

\$ -

\$ -

\$ -

\$ -

Total Investments

\$ -

Total Cash and Investments

\$ 191,144

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.?

☐ 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:

☒ ☐

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	\$ 1,016	\$ -	\$ -	\$ 1,016
Buildings	\$ 92,295	\$ -	\$ -	\$ 92,295
Machinery and equipment	\$ 724,033	\$ -	\$ -	\$ 724,033
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 817,344	\$ -	\$ -	\$ 817,344

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?

FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 3,500
State contribution amount:	\$ 3,150
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 6,650

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

\$ 40

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	\$ 96,300

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:

Fire protection

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

	-
2.275	
	2.28

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 W. C. Ely	I <u>W. C. Ely</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>W. C. Ely</u> Date: <u>3/20/19</u> My term Expires: <u>2022</u>
Board Member 2	Print Board Member's Name Gary Pautler	I <u>GARY G. PAUTLER</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>Gary G. Pautler</u> Date: <u>3-20-2019</u> My term Expires: <u>2020</u>
Board Member 3	Print Board Member's Name Brad Shean	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 4	Print Board Member's Name Jennifer Tagtmeyer	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 Paula McConnell	I <u>Paula McConnell</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>Paula McConnell</u> Date: <u>3-20-19</u> My term Expires: <u>2022</u>
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: _____