

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Silverton San Juan Fire and Rescue Authority  
PO Box 532  
Silverton, CO 81433

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Gilbert Archuleta  
970-946-8101  
office@silvertonfirerescue.org

### 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)

Claudia Moe  
Bookkeeper  
  
PO Box 532 Silverton, CO 81433  
9707690194  
3/24/2019

### PREPARER (SIGNATURE REQUIRED)

*Claudia Moe*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

X

**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)	\$ -	
2-2	<b>Specific ownership</b>	\$ -	
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	Contract with Town of Silverton and San Juan	\$ 90,164	
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>	\$ -	
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>	\$ 200	
2-21	<b>Interest</b>	\$ 10	
2-22	<b>Insurance claim payment</b>	\$ 7,452	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 97,827	

## 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>	\$ 100	
3-2	<b>Salaries</b>	\$ -	
3-3	<b>Payroll taxes</b>	\$ -	
3-4	<b>Contract services</b>	\$ -	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ 5,068	
3-7	<b>Accounting and legal fees</b>	\$ 6,945	
3-8	<b>Repair and maintenance</b>	\$ 15,546	
3-9	<b>Supplies</b>	\$ 8,425	
3-10	<b>Utilities and telephone</b>	\$ 1,044	
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>	\$ 20,833	
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)	\$ 20,000	
3-23	<b>Other (specify):</b>	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$ 77,961	

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? *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:

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

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.

Yes                      No

- 4-5 Does the entity have any authorized, but unissued, debt?  
 If yes: How much? *NO*                      \$ -
- Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  
 If yes: How much? *NO*                      \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  
 If yes: What is the amount outstanding? *NO*                      \$ -
- 4-8 Does the entity have any lease agreements?  
 If yes: What is being leased? *NO*  
 What is the original date of the lease? \_\_\_\_\_  
 Number of years of lease? \_\_\_\_\_  
 Is the lease subject to annual appropriation?  
 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	\$ 25,711	
5-2	Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>			<b>\$ 25,711</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>\$ 25,711</b>

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.?
- 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.)?

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 2020)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 580,328	\$ -	\$ -	\$ 580,328
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leasehold Improvements	\$ 45,626	\$ -	\$ -	\$ 45,626
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ (510,925)	\$ (25,000)	\$ -	\$ (535,925)
<b>TOTAL</b>	<b>\$ 115,029</b>	<b>\$ (25,000)</b>	<b>\$ -</b>	<b>\$ 90,029</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? FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 20,000
State contribution amount:	\$ 12,480
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 32,480</b>
What is the monthly benefit paid for 20 years of service per retiree as of	\$ 100

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

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

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

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

Is this application for a newly formed governmental entity? *NO*

10-1

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? *NO*

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:

*Fire fighting for San Juan County and Town of Silverton*

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during

If yes: Date Filed: *NO*

10-6 Does the entity have a certified Mill Levy? *NO*

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills

	-
General/Other mills	-
Total mills	-

General/Other mills

Total mills

Please use this space to provide any explanations or comments:

## 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.

# RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE SILVERTON SAN JUAN FIRE AND RESCUE AUTHORITY, STATE OF COLORADO.

WHEREAS, the board of directors for the Silverton San Juan Fire and Rescue Authority wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S., and

WHEREAS, neither revenue nor expenditures for the Silverton San Juan Fire and Rescue Authority exceeded \$750,000 for fiscal Year 2018; and

WHEREAS, an application for exemption from audit for the Silverton San Juan Fire and Rescue Authority has been prepared by Claudia Moe, a person skilled in governmental accounting; and

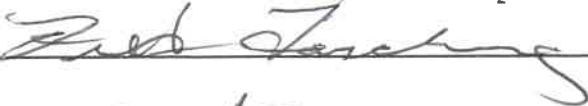

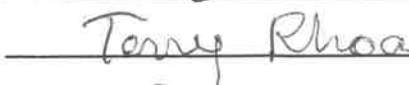

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the board of directors of the Silverton San Juan Fire and Rescue Authority for the Fiscal Year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the board of directors of the Silverton San Juan Fire and Rescue Authority; that those members of the board of directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Silverton San Juan Fire and Rescue Authority for the fiscal year ended December 31, 2018.

ADOPTED THIS 27 day of March, AD 2019.

  
Chairman Gilbert Archuleta Term expires 01/15/2020

ATTEST:   
Secretary Clark Damron Term expires 01/15/2020

Name	Term Expires	Signature
Michael Maxfield	01/15/2020	
Fred Fasching	01/15/2020	
Ronald Renowden	01/15/2020	
David Zanoni	01/15/2020	
Terry Rhoades	01/15/2020	

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
Board member 1	Gilbert Archuleta	I <u>Gilbert Archuleta</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>Gilbert Archuleta</u>	<u>3/27/19</u>	<u>1/15/2020</u>
Board member 2	Michael Maxfield	I <u>Michael Maxfield</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>Michael Maxfield</u>	<u>3/27/19</u>	<u>1/15/2020</u>
Board member 3	Fred Fasching	I <u>Fred Fasching</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>Fred Fasching</u>	<u>3-27-19</u>	<u>1-15-2020</u>
Board member 4	Clark Damron	I <u>Clark Damron</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>Clark Damron</u>	<u>3/27/19</u>	<u>1/15/2020</u>
Board member 5	Ronald Renowden	I <u>Ronald Renowden</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 _____	_____	_____
Board member 6	David Zanoni	I <u>David Zanoni</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>David Zanoni</u>	<u>3/27/19</u>	<u>1/15/2020</u>
Board member 7	Terry Rhoades	I <u>Terry Rhoades</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>Terry Rhoades</u>	<u>3/27/19</u>	<u>1/15/2020</u>