

RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020 FOR THE EGNAR-SLICKROCK FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Egnar-Slickrock Fire Protection District 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 five hundred 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 revenues nor expenditures for Egnar-Slickrock Fire Protection District exceeded \$100,000 for fiscal year 2019; and

WHEREAS, an application for exemption from audit for Egnar-Slickrock Fire Protection District has been prepared by Maggie Hernandez-Ramirez, 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 by the Board of Egnar-Slickrock Fire Protection District that the application for exemption from audit for Egnar-Slickrock Fire Protection District for the fiscal year ended December 31, 2020 has been personally reviewed and is hereby approved by a majority of the Board of Egnar-Slickrock Fire Protection District; that those members of the Board 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 Egnar-Slickrock Fire Protection District for the fiscal year ended December 31, 2020.

ADOPTED this 8TH day of March 2021.


Chairman

ATTEST:


Secretary/Treasurer

Egnar-Slick Rock Fire Protection District

Monthly District Meeting Minutes

District board meeting for March 8, 2021 called to order 6:30 p.m. present were Maggie Ramirez, Darline Williams, Crystal Proffitt asked to be excused and Pam Brezernick chief Clint Cressler joined before meeting was concluded Quorum was established

Minutes of meeting held on February 8, 2021 were read Maggie Ramirez made motion to approve minutes Crystal Proffitt 2nd no Discussion motion passed

❖ treasurer report March 10, 2021 mill levy \$829.03 Savings account \$34,891.85 Checking \$64,840.57
Bills paid were Carharts \$23.61 San Miguel Power \$22.00 Atmos Energy \$218.52 and Empire Electric \$40.66 with capital credit of 92.45 Montezuma Water \$23.50 Cliff Springmeyer \$623.97 Keith Kelsing \$45.00 NAPA \$38.17 Pinnacol \$265.00

- ❖ Item 1 Chief Clinton Cressler asked Cliff Springmeyer to repair rescue vehicle Cliff bid \$650.00 and repaired vehicle for \$623.97
- ❖ Item 2 Overhead firehouse doors have been repaired
- ❖ Item 3 Maggie presented Audit Exemption paperwork due at end of March. Board discussed all aspects of audit and Crystal made motion to approve audit exemption as presented Darline second motion no discussion motion passed
- ❖ Item 4 Still working on obtaining Egnar school bus barn for fire department
- ❖ Item 5 Spoke with Crystal Proffitt for update on signatures for district board. Crystal said she had to wait for Lem to sign his card then she went to bank and signed her card. Board decided to continue with same process of paying the bills. Maggie will pickup mail twice a week and Darline will pick up mail from Maggie after she has looked at all mail. Darline will write checks and take back to Lem Ramirez for signature then Maggie will mail bills.
- ❖ Item 6 The chief and board decided not to put a key to firehouse outside
- ❖ Item 7 Still looking for a mission statement for filing grants for district
- ❖ Item 8 Received letter and spreadsheet from Brandy at San Miguel Treasurer office. Board decided to keep a detail accounting of Paradox delinquent taxes during 2021 to make sure they pay as stated in letter.
- ❖ Item 9 Looking for mission statement for filing grants.
- ❖ Item 10 hosted San Miguel County health department again for second covid 19 shot. Board thanks the county for providing shots to community

Egnar-Slick Rock Fire Protection District

Monthly District Meeting Minutes

❖ Crystal Proffitt made motion to adjourn meeting at 7:00 p.m. Darline second motion no discussing meeting adjourned.

❖

Next meeting on April 12, 2021 at 5:30 p.m.

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

❖

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203
FAX: 303-869-3061

EMAIL: osa.lg@state.co.us

QUESTIONS? 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Egnar-Slickrock Fire Protection District

For the Year Ended
12/31/20
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Maggie Ramirez
970-677-3037
maglem@centurytel.net

PART 1 - CERTIFICATION OF PREPARER

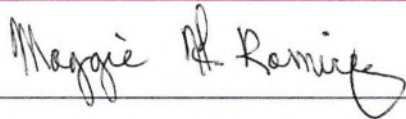
I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

Maggie Ramirez

PO Box 207
970-677-3037
February 12, 2021

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)

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)	\$ 31,624	
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	uld 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		\$	31,624

PART 3 - EXPENDITURES/EXPENSES

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	Vehicle Lease		\$	200
3-5	Employee Appreciation/Retention		\$	1,664
3-6	Insurance		\$	8,874
3-7	Accounting and legal fees		\$	250
3-8	Repair and maintenance		\$	2,296
3-9	Supplies and Small Purchases		\$	1,699
3-10	Utilities and telephone		\$	3,945
3-11	Fire/Police		\$	-
3-12	Streets and highways		\$	-
3-13	Public health		\$	-
3-14	Capital outlay		\$	-
3-15	Utility operations		\$	-
3-16	Culture and recreation		\$	-
3-17	Debt service principal	ould agree with Part 4)	\$	-
3-18	Debt service interest		\$	-
3-19	Repayment of Developer Advance Principal	uld agree with line 4-4)	\$	-
3-20	Repayment of Developer Advance Interest		\$	-
3-21	Contribution to pension plan	ould agree to line 7-2)	\$	-
3-22	Contribution to Fire & Police Pension Assoc.	ould agree to line 7-2)	\$	-
3-23	Training and Travel		\$	1,005
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES		\$	19,933

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

II

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

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?		X
If yes:	How much?	\$ -	
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?		X
If yes:	How much?	\$ -	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		X
If yes:	What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?		X
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?		
	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	\$ 104,211	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 104,211
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
5-3	Total Investments		\$ -
	Total Cash and Investments		\$ 104,211

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4			
5-5			

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		
6-2		
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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 91,487	\$ -	\$ -	\$ 91,487
Machinery and equipment	\$ 309,963	\$ 30,000	\$ -	\$ 339,963
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 401,450	\$ 30,000	\$ -	\$ 431,450

Please use this space to provide any explanations or comments:

BLM donated a 2001 International 2 Ton truck worth \$30,000.

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?

X

7-2 Does the entity have a volunteer firemen's pension plan?

X

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

\$ -

State contribution amount:

\$ -

Other (gifts, donations, etc.):

\$ -

TOTAL

\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

\$ -

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.?

X

8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

X

If yes: Please indicate the amount budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses

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, Section 20(5)]?

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

Is this application for a newly formed governmental entity?

10-1

If yes: Date of formation:

X

10-2 Has the entity changed its name in the past or current year?

X

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?

X

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

X

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 the year?

If yes: Date Filed:

X

10-6 Does the entity have a certified Mill Levy?

X

If yes:

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

Bond Redemption mills

General/Other mills

Total mills

-

8.000

8.000

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.

Print the names of ALL members of current governing body below.

A MAJORITY of the members of the governing body 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	LEMUEL RAMIREZ	I <u>LEMUEL RAMIREZ</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>Lemuel Ramirez</u> Date: <u>3-8-2021</u> My term Expires: <u>2023</u>
Board Member 2	Maggie Hernandez-Roz	I <u>Maggie Hernandez-Roz</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>Maggie Hernandez-Roz</u> Date: <u>3-8-2021</u> My term Expires: <u>2022</u>
Board Member 3	DARLINE WILLIAMS	I <u>DARLINE WILLIAMS</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>Darline Williams</u> Date: <u>3-8-21</u> My term Expires: <u>2023</u>
Board Member 4	Crystal Proffitt	I <u>Crystal Proffitt</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>Crystal Proffitt</u> Date: <u>3-8-2021</u> My term Expires: <u>2023</u>
Board Member 5		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		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.