

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

QUESTIONS? Email: osa.lg@state.co.us OR Phone: 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
12/31/21
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Maggie Hernandez-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 Hernandez-Ramirez

PO Box 207, Egnar, CO. 81325
970-677-3037
March 14, 2022

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)	\$ 28,464	
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	ould 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		\$	28,464

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	Fuel for vehicles	\$ 1,555	
3-5	Appreciation/Retention	\$ 1,762	
3-6	Insurance	\$ 7,511	
3-7	Accounting and legal fees	\$ 1,000	
3-8	Repair and maintenance	\$ 3,954	
3-9	Supplies	\$ 1,494	
3-10	Utilities and telephone	\$ 3,960	
3-11	Training and Travel	\$ 700	
3-12	Vehicle lease	\$ 200	
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	Other (specify):		
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES		\$ 22,136

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:



- 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
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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?		✓
If yes:	How much?	\$ -	
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?		✓
If yes:	How much?	\$ -	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		✓
If yes:	What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?		✓
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	\$ 98,659	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 98,659
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 98,659

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 Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 91,487	\$ -	\$ -	\$ 91,487
Machinery and equipment	\$ 339,963	\$ -	\$ -	\$ 339,963
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 431,450	\$ -	\$ -	\$ 431,450

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" firefighters' pension plan?

✓

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

✓

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.?

✓

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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund

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)]?

✓

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:

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:

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 the year?

✓

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

	-
	8.000
	8.000

Please use this space to provide any explanations or comments:

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>MARCH 14, 2022</u> My term Expires: <u>2023</u>
Board Member 2	Maggie Hernandez - Ramirez	I <u>Maggie H.R.</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 - Ramirez</u> Date: <u>MARCH 14, 2022</u> My term Expires: <u>2022</u>
Board Member 3	Pam Brezonick	I <u>Pam Brezonick</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>Pam Brezonick</u> Date: <u>MARCH 14, 2022</u> My term Expires: <u>2023</u>
Board Member 4	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>MARCH 14, 2022</u> My term Expires: <u>2023</u>
Board Member 5	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>MARCH 14, 2022</u> My term Expires: <u>2023</u>
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: _____

RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 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

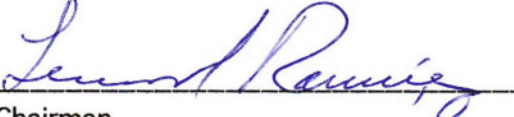
WHEREAS, neither revenues nor expenditures for Egnar-Slickrock Fire Protection District exceeded \$100,000 for fiscal year 2021; and

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

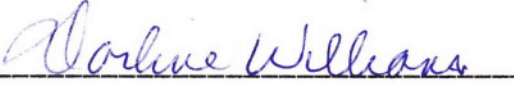
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor,

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, 2021 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, 2021.

ADOPTED this 14TH day of March 2022.


Chairman

ATTEST:


Secretary/Treasurer