

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

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

QUESTIONS? Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) 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  
12/31/23  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Maggie Hernandez-Ramirez
970-677-3037
<a href="mailto:maglem@centurytel.net">maglem@centurytel.net</a>

### 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

Maggie Hernandez-Ramirez
PO Box 207, Egnar, CO 81325
970-677-3037

**PREPARER** (SIGNATURE REQUIRED)

**DATE PREPARED**

Maggie Hernandez-Ramirez

February 12, 2024

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
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 36,348
2-2	Specific ownership	\$ -
2-3	Sales and use	\$ -
2-4	Other (specify):	\$ -
2-5	Licenses and permits	\$ -
2-6	Intergovernmental: Grants	\$ -

Please use this space to provide any necessary explanations

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	(should 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	\$	36,348	

### 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	
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Internet	\$ -	
3-5	Training and Travel	\$ -	
3-6	Insurance	\$ 9,978	
3-7	Appreciation/Retention	\$ 2,132	
3-8	Repair and maintenance	\$ 1,523	
3-9	Supplies	\$ 2,520	
3-10	Utilities	\$ 5,174	
3-11	Fuel for Vehicles	\$ 5,390	
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	(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)	\$ -
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 26,717	

Please use this space to provide any necessary explanations

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 below:

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

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  
 Lease & SBITA\*\* Liabilities [GASB 87 & 96]  
 Developer Advances  
 Other (specify):  
 TOTAL

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end 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:		X
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?		X
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?		X
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?		X

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## 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	\$ 128,282	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ 128,282
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 128,282

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 AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.

	Yes	No
6-1 Does the entity have capital assets?		X
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 & right-to-use 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	\$ 359,963	\$ -	\$ -	\$ 359,963
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -

TOTAL

\$ 451,450 \$ - \$ - \$ 451,450

\*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

Part 7 - 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.? If no, **MUST** explain:

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

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:

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	8	-
Total mills	8	-
	Yes	No
		N/A

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

**Please use this space to provide any additional explanations or comments not previously included:**

### 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.

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 _____, 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>3-4-2024</u> My term Expires: <u>2027</u>
Board Member 2	DARLINE WILLIAMS	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 <u>Darline Williams</u> Date: <u>3-4-2024</u> My term Expires: <u>2027</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>3-4-2024</u> My term Expires: <u>2025</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>3-4-2024</u> My term Expires: <u>2027</u>
Board Member 5	Maggie Hernandez-Ramirez	I <u>Maggie Hernandez-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>Maggie Hernandez-Ramirez</u> Date: <u>March 11, 2024</u> My term Expires: <u>2025</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: _____
Board Member 7		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: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

## RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 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

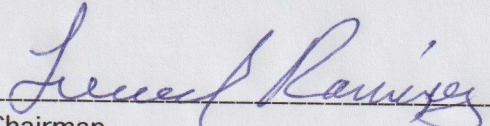
WHEREAS, neither revenues nor expenditures for Egnar-Slickrock Fire Protection District exceeded \$100,000 for fiscal year 2023; and

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

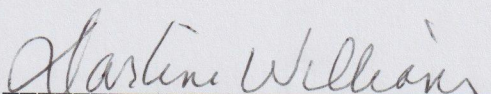
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor,

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, 2023 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, 2023.

ADOPTED this 11th day of March 2024.

  
Chairman

ATTEST:

  
Secretary/Treasurer