

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
12/31/24
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

| |
|--------------------------|
| Maggie Hernandez-Ramirez |
| 970-677-3037 |
| magem@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

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

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED
(No exemption shall be granted prior to the close of said fiscal year)

Maggie Hernandez-Ramirez

February 10, 2025

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 - REVENUES

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 the nearest dollar | Please use this space to provide any necessary explanations |
|--------|--|-----------------------------|---|
| 2-1 | Taxes: Property (Report mills levied in question 13-7) | \$ 32,018 | |
| 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 to table 4-4, column "Issued during year") | \$ - | |
| 2-16 | Lease proceeds | \$ - | |
| 2-17 | Developer Advances received (Issued during year) | \$ - | |
| 2-18 | Proceeds from sale of capital assets | \$ - | |
| 2-19 | Fire and police pension | \$ - | |
| 2-20 | Donations | \$ - | |
| 2-21 | El Pomar Grant | \$ 10,000 | |
| 2-22 | | \$ - | |
| 2-23 | | \$ - | |
| 2-24 | | \$ - | |
| 2-25 | | \$ - | |
| 2-26 | | \$ - | |
| 2-28 | (add lines 2-1 through 2-25) TOTAL REVENUES | \$ 42,018 | |

PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar | Please use this space to provide any necessary explanations |
|--------|--|-----------------------------|---|
| 3-1 | Administrative | \$ - | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Internet | \$ 1,680 | |
| 3-5 | Training and Travel | \$ 537 | |
| 3-6 | Insurance | \$ 8,388 | |
| 3-7 | Appreciation/Retention | \$ 1,766 | |
| 3-8 | Repair and maintenance | \$ 2,187 | |
| 3-9 | Supplies | \$ 636 | |
| 3-10 | Utilities and telephone | \$ 4,273 | |
| 3-11 | Fuel for Vehicles | \$ 163 | |
| 3-12 | Propane | \$ 1,181 | |
| 3-13 | Accounting | \$ 1,225 | |
| 3-14 | Capital outlay | \$ - | |
| 3-15 | Utility operations | \$ - | |
| 3-16 | Culture and recreation | \$ - | |
| 3-17 | Debt service principal | \$ - | 1 Retired during year |
| 3-18 | Debt service interest | \$ - | |
| 3-19 | Repayment of Developer Advance Principal | \$ - | (should agree to table 4-4, column "Retired during year") |
| 3-20 | Repayment of Developer Advance Interest | \$ - | |
| 3-21 | Contribution to pension plan | \$ - | |
| 3-22 | Contribution to Fire & Police Pension Assoc. | \$ - | |
| 3-23 | Other (specify): | \$ - | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | | \$ - | |
| 3-27 | | \$ - | |
| 3-28 | (add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES | \$ 22,046 | |

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) are GREATER than \$100,000 - **STOP**
You may not use this form. Please use the "Application for Exemption from Audit" - LONG.EQBAM

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

4-1 Does the entity have outstanding debt?
(If 'No' is checked, skip to question 4-5)

(If 'Yes' is checked, 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 amounts 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.

4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end?

How much? \$ -

Date the debt was authorized:

NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?

If yes: How much? \$ -

Date of the most recent Service Plan:

4-7 Does the entity intend to issue debt within the next calendar year?

If yes: How much? \$ -

4-8 Does the entity have debt that has been refinanced that it is still responsible for?

If yes: What is the amount outstanding? \$ -

4-9 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?

| |
|----|
| |
| |
| |
| \$ |

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 | | |
| 5-2 Certificates of deposit | \$ 135,980 | |
| | \$ - | |
| TOTAL CASH DEPOSITS | | \$ 135,980 |
| 5-3 Investments (if investment is a mutual fund, please list underlying investments): | | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| TOTAL INVESTMENTS | | \$ - |
| TOTAL CASH AND INVESTMENTS | | \$ 135,980 |

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.)? | | | |

Part 5 - 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? (If No is checked, skip the rest of Part 6) | | |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-505, C.R.S.? If no, MUST explain: | | |

| |
|--|
| |
|--|

| Complete the following capital & right-to-use assets table: | Balance - Beginning of the year | Additions* | Deletions | Year-End Balance |
|--|---------------------------------|------------|-----------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ 91,487 | \$ - | \$ - | \$ 91,487 |
| Machinery and equipment | \$ 358,963 | \$ - | \$ - | \$ 358,963 |
| 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 agree to prior year-end balance

*Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

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.):

| | |
|-------|------|
| \$ | - |
| TOTAL | \$ - |
| \$ | - |

What is the monthly benefit paid for 20 years of service per retiree as of Jan 17

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.

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 No N/A
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 appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

| 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.

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Yes No

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Part 9 - if no, **MUST** use this space to provide any explanations

PART 10 - GENERAL INFORMATION

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

10-1 Is this application for a newly formed governmental entity? Yes No

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year? Yes No

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

10-3 Is the entity a metropolitan district? Yes No

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services? Yes No

If yes: List the name of the other governmental entity and the services provided:

10-6 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.) Yes No

If yes: Date filed:

10-7 Does the entity have a certified mill levy? Yes No

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

| | |
|-----------------------|--------------|
| Bond redemption mills | - |
| General/other mills | 8.000 |
| Total mills | 8.000 |

Yes No N/A

10-8 If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-282 [Section 32-1-207 C.R.S.]? If **NO**, please explain.

Print or type the names of ALL members of current governing body below.
 A MAJORITY of the members of the governing body must sign below.

| | | |
|----------------|--|--|
| Board Member 1 | Board Member's Name: Term expires: 2027 | Lemuel Ramirez Signature <u>Lemuel Ramirez</u> Date <u>FEB-10-2025</u> |
| Board Member 2 | Board Member's Name: Term expires 2027 | Darline Williams Signature <u>Darline Williams</u> Date <u>2-10-2025</u> |
| Board Member 3 | Board Member's Name: Term expires 2025 | Pam Brazonick Signature <u>Pam Brazonick</u> Date <u>2-17-2025</u> |
| Board Member 4 | Board Member's Name: Term expires 2027 | Crystal Proffitt Signature <u>Crystal Proffitt</u> Date <u>2-10-2025</u> |
| Board Member 5 | Board Member's Name: Term expires 2025 | Maggie Hernandez-Ramirez Signature <u>Maggie Hernandez-Ramirez</u> Date <u>Feb. 10, 2025</u> |
| Board Member 6 | Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____ | _____ Signature <u>Crystal Proffitt</u> Date _____ |
| | Board Member's Name: | _____ |

RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 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

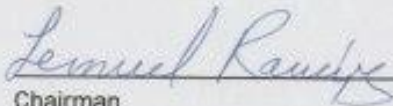
WHEREAS, neither revenues nor expenditures for Egnar-Slickrock Fire Protection District exceeded \$100,000 for fiscal year 2024; and

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, 2024 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, 2024.

ADOPTED this 13th day of January 2025.



Chairman

ATTEST:



Secretary/Treasurer