

PROPOSED AMENDMENT

SENATE AMENDMENTS TO S.B. 1348

(Reference to printed bill)

- 1 Page 2, line 27 strike “subsection” insert “SUBSECTIONS”; after “G” insert “AND H”  
2 Line 31 after “districts” strike remainder of line insert “whose budgets are one  
3 million”  
4 Line 32, after “more” strike remainder of line  
5 Strike lines 33 through 39  
6 Line 40 strike “IF THE AUDIT HAD ORIGINALLY BEEN REQUIRED BY THIS SECTION”  
7 Line 41 strike “~~budgets~~ TOTAL ANNUAL REVENUES” insert “budgets”  
8 Line 42 strike “~~one million~~ FIVE HUNDRED THOUSAND” insert “one million”  
9 Line 43 strike “~~budgets~~ TOTAL ANNUAL REVENUES” insert “budgets”  
10 Page 3, line 1 strike “~~budgets~~ TOTAL ANNUAL REVENUES” Insert “budgets”  
11 Line 5 after the period strike remainder of line  
12 Strike line 6 and 7  
13 Page 4, between lines 2 and 3, insert:  
14 “G. FOR DISTRICTS ORGANIZED UNDER CHAPTER 5 OF THIS TITLE, A DISTRICT  
15 THAT RECEIVES FIVE HUNDRED THOUSAND DOLLARS OR MORE IN TOTAL REVENUES SHALL  
16 PERFORM AN ANNUAL AUDIT. FOR THE PURPOSES OF THIS SECTION REVENUES INCLUDE  
17 MONIES GENERATED BY TAX LEVIES, MONIES RECEIVED THROUGH APPROPRIATIONS,  
18 GRANTS AND OTHER FEDERAL AND STATE SOURCES AND MONIES RECEIVED FROM SERVICES  
19 OR OTHER PRIVATE SOURCES, INCLUDING AMBULANCE AND SIMILAR SERVICES. IF A  
20 DISTRICT’S TOTAL BUDGETED REVENUE IN A FISCAL YEAR ARE LESS THAN FIVE HUNDRED  
21 THOUSAND DOLLARS AND THE DISTRICT RECEIVES TOTAL ACTUAL REVENUES IN A FISCAL  
22 YEAR OF FIVE HUNDRED THOUSAND DOLLARS OR MORE, THE DISTRICT SHALL HAVE AN  
23 AUDIT PERFORMED FOR THAT PRECEDING FISCAL YEAR AS IF THE AUDIT HAD ORIGINALLY  
24 BEEN REQUIRED BY THIS SECTION. DISTRICTS WHOSE TOTAL ANNUAL REVENUES ARE ONE  
25 HUNDRED THOUSAND DOLLARS OR MORE BUT LESS THAN FIVE HUNDRED THOUSAND DOLLARS  
26 SHALL HAVE A FINANCIAL REVIEW PERFORMED ANNUALLY. DISTRICTS WHOSE TOTAL  
27 ANNUAL REVENUES ARE MORE THAN FIFTY THOUSAND DOLLARS AND LESS THAN ONE  
28 HUNDRED THOUSAND DOLLARS SHALL HAVE A FINANCIAL REVIEW PERFORMED AT LEAST  
29 BIENNIALLY. DISTRICTS WHOSE TOTAL ANNUAL REVENUES ARE FIFTY THOUSAND DOLLARS

1 OR LESS SHALL HAVE A FINANCIAL REVIEW PERFORMED AT THE REQUEST OF THE COUNTY  
2 BOARD OF SUPERVISORS OR ON RECEIPT OF A REQUEST FOR A FINANCIAL REVIEW THAT  
3 IS SIGNED BY AT LEAST TEN RESIDENTS OF THAT DISTRICT. A DISTRICT SHALL NOT BE  
4 REQUIRED TO PERFORM A FINANCIAL REVIEW MORE THAN ONCE PER FISCAL YEAR. ALL  
5 FINANCIAL REVIEWS PRESCRIBED BY THIS SECTION MUST BE CONDUCTED ACCORDING TO  
6 GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS.”

7 Reletter to conform

8 Page 4, line 8, after “month” insert “UNLESS A BOARD CONSISTS OF THREE MEMBERS AND  
9 THE FIRE DISTRICT LEVIES LESS THAN FIVE HUNDRED THOUSAND DOLLARS ANNUALLY  
10 THEN THE BOARD SHALL MEET IN JULY AND AT LEAST EVERY TWO MONTHS THEREAFTER”

11 Amend title to conform

CHESTER CRANDELL

2/18/14  
4:42 PM  
S: SLL/CB/1s