

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS CONTACT PERSON PHONE EMAIL FAX	W. Y. Grooms Water Management Dist 141 W 2nd Ave Yuma, CO 80759 Byron McCall 970-848-5333 2675.00	For the Year Ended 12/31/16 or fiscal year ended
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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 (Must be prepared prior to Board approval)	Ken Roskop Accountant Ken Roskop Tax Service 127 W 3rd St Lora, CO 80758 970-332-4813 3/17/17
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PREPARER (SIGNATURE REQUIRED)

Ken Roskop

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
<input type="checkbox"/>	<input checked="" type="checkbox"/>



RECEIVED

By Justin L. Smith at 1:24 pm, Apr 12, 2017

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	Ta Property	\$ 33,322	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 3,353	
2-3	Sales and use	\$ -	
2-4	Other (specify): PUMP assessment	\$ 1,000	
2-5	Licenses and permits	\$ -	
2-6	Intergovernment 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 INTEREST	\$ 2,226	
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): CHEMIGATION 3620 Rent 2000	\$ 5,620	
2-22	WELL MONITORING	\$ 3,293	
2-23	FLOW METER Reading	\$ 585	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 63,684	

PART 3 - EXPENDITURES

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 809 1293 6373 684 801 56 20 46	\$ 9,501	Please use this space to provide any necessary explanations
3-2	Salaries 10200	\$ 10,200	
3-3	Payroll taxes 780	\$ 780	
3-4	Contract services 2453	\$ 2,453	
3-5	Employee benefits	\$ -	
3-6	Insurance 3869 1419	\$ 4,288	
3-7	Accounting and legal fees 585 20622	\$ 21,207	
3-8	Repair and maintenance 85 313	\$ 397	
3-9	Supplies 186 259 400	\$ 845	
3-10	Utilities and telephone 1717 2077	\$ 3,796	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ 774	
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): TRUCK RENTAL	\$ 4,200	
3-24	TRUCK EXPENSE	\$ 6,574	
3-25	Rounding	\$ 1	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 65,017	

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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	\$ -	\$ -

N/A

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? \$ -		
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? \$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? \$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments? \$ -		
4-9	Does the entity have a certified Mill Levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please provide the following mills levied for the year reported:		
	Bond Redemption		345
	General/Other		345
	TOTAL		690

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	\$ 82,283	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 82,283
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 82,283

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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
6-3 Complete the following capital assets table:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 48,237	\$ -	\$ -	\$ 48,237
Machinery and equipment	\$ 14,638	\$ 774	\$ -	\$ 15,412
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 62,875	\$ 774	\$ -	\$ 63,649

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" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If yes: Who administers the plan? N/A

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.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Fund Name	Budgeted Expenditures
General	65,375

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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2	Has the entity changed its name in the past or current year? If yes: Please list the NEW name & PRIOR name:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.] If yes: Date Filed:	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of ALL current governing board members below.	A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	Print Board Member's Name DENNY SALWAOK	I <u>Denny Salwaok</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>Denny Salwaok</u> Date: <u>3/29</u> My term Expires: <u>2021</u>
Board Member 2	Print Board Member's Name Roy Smith	I <u>Roy Smith</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>Roy Smith</u> Date: <u>3/29/17</u> My term Expires: <u>2023</u>
Board Member 3	Print Board Member's Name FRED BUSHNER	I <u>Fred Bushner</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>Fred Bushner</u> Date: <u>3-29-17</u> My term Expires: <u>2019</u>
Board Member 4	Print Board Member's Name Henry Harman	I <u>Henry Harman</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>Henry Harman</u> Date: <u>3-29-017</u> My term Expires: <u>2019</u>
Board Member 5	Print Board Member's Name ROGER SEEDORF	I <u>Roger Seedorf</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>Roger Seedorf</u> Date: <u>3-29-17</u> My term Expires: _____
Board Member 6	Print Board Member's Name Ray Strand	I <u>Ray Strand</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>Ray Strand</u> Date: <u>3-29-17</u> My term Expires: _____
Board Member 7	Print Board Member's Name Jim Pletcher	I <u>Jim Pletcher</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>Jim Pletcher</u> Date: <u>3-29-17</u> My term Expires: <u>2021</u>

**Original Signatures
Verified by**

Justin L. Smith



RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
Pursuant to Section 29-1-604 CRS

A RESOLUTION /ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL
YEAR 2016 FOR THE W-Y GROUNDWATER MANAGEMENT DISTRICT, STATE OF COLORADO.

WHEREAS, THE BOARD OF DIRECTORS OF W-Y GROUNDWATER MANGEMENT 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 provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for W-Y GROUNDWATER MANGEMENT DISTRICT
Exceeded \$100,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for W-Y Groundwater Management District
has been prepared by Ken Roskop, a person skilled in governmental accounting; and

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the W-Y Groundwater
Management District that the application for exemption from audit for W-Y Groundwater District for
Fiscal Year ended December 31, 2016 has been personally reviewed and is hereby approved by a
Majority of the Board of Directors of the W-Y Groundwater Management District ; that those members
of the Board OF Directors 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 W-Y
Groundwater Management District for the fiscal year ended December 31, 2016.

ADOPTED THIS 29 of March, 2017