

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

|   |   |  |
|---|---|--|
| NAME OF GOVERNMENT ADDRESS              | <b>Boulder Valley Conservation District<br/>9595 Nelson Road - Box D<br/>Longmont, CO 80501</b> | For the Year Ended<br>12/31/16<br>or fiscal year ended |
| CONTACT PERSON<br>PHONE<br>EMAIL<br>FAX | <b>Nancy McIntyre, District Manager<br/>(720) 378-5521<br/>nmcintyre@bouldercounty.org</b>      |  |

### 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  | Nancy McIntyre   |
| TITLE   | District Manager |
| FIRM NAME (if applicable)                                   |                  |
| ADDRESS   |                  |
| PHONE   |                  |
| DATE PREPARED<br>(Must be prepared prior to Board approval) | 3/10/2017        |

### PREPARER (SIGNATURE REQUIRED)

*Nancy McIntyre*

|  |   |   |
|--|---|---|
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <b>GOVERNMENTAL</b><br>(MODIFIED ACCRUAL BASIS) | <b>PROPRIETARY</b><br>(CASH OR BUDGETARY BASIS) |
|  | <input type="checkbox"/>                        | <input checked="" type="checkbox"/>             |

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**RECEIVED**  
By Justin L. Smith at 4:43 pm, Mar 16, 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  | \$ -                    | Please use this space to provide any necessary explanations |
| 2-2   | Specific ownership                                       | \$ -                    |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Other (specify)  | \$ -                    |   |
| 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) State Appropriation                      | \$ 7,627                |   |
| 2-10  | Charges for services                                     | \$ 1,225                |   |
| 2-11  | Fines and forfeits                                       | \$ -                    |   |
| 2-12  | Special assessments                                      | \$ -                    |   |
| 2-13  | Investment income  | \$ 24                   |   |
| 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): Grass Seed Sales                        | \$ 1,642                |   |
| 2-22  | Seedling Tree Sale                                       | \$ 1,696                |   |
| 2-23  | Workshop Registrations                                   | \$ 1,200                |   |
| 2-24  | (add lines 2-1 through 2-23) TOTAL REVENUE               | \$ 13,414               |   |

## 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  | \$ 4,268                | Please use this space to provide any necessary explanations |
| 3-2   | Salaries  | \$ -                    |   |
| 3-3   | Payroll taxes   | \$ -                    |   |
| 3-4   | Contract services   | \$ -                    |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ -                    |   |
| 3-7   | Accounting and legal fees   | \$ 99                   |   |
| 3-8   | Repair and maintenance  | \$ -                    |   |
| 3-9   | Supplies  | \$ 281                  |   |
| 3-10  | Utilities and telephone   | \$ -                    |   |
| 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  | \$ -                    |   |
| 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) Education Projects / Scholarships                       | \$ 3,735                |   |
| 3-24  | Dues  | \$ 1,775                |   |
| 3-25  | Special Project / Grass Seed for Fire properties                        | \$ 1,928                |   |
| 3-26  | (add lines 3-1 through 3-24) TOTAL EXPENDITURES                         | \$ 12,085               |   |

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?<br><b>If Yes, please attach a copy of the entity's Debt Repayment Schedule.</b>                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |                         |
| 4-2   | Is the debt repayment schedule attached? If no, MUST explain.<br>N/A   | <input type="checkbox"/> | <input type="checkbox"/>            |                         |
| 4-3   | Is the entity current in its debt service payments? If no, MUST explain.<br>N/A  | <input type="checkbox"/> | <input type="checkbox"/>            |                         |
| 4-4   | Please complete the following debt schedule, if applicable:<br>(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)  | \$ -                     | \$ -                                | \$ -                    |
|   | <b>TOTAL</b>   | <b>\$ -</b>              | <b>\$ -</b>                         | <b>\$ -</b>             |
| Please answer the following questions by marking the appropriate boxes. |  |                          |                                     |                         |
| 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          | -                                   |                         |
|   |  | General/Other            | -                                   |                         |
|   |  | <b>TOTAL</b>             | <b>-</b>                            |                         |

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   | \$ 51,544                           |                                     |
| 5-2   | Certificates of deposit   | \$ -                                |                                     |
|   | <b>Total Cash Deposits</b>  |                                     | <b>\$ 51,544</b>                    |
|   | Investments (if investment is a mutual fund, please list underlying investments):   |                                     |                                     |
| 5-3   |   | \$ -                                |                                     |
|   |   | \$ -                                |                                     |
|   |   | \$ -                                |                                     |
|   | <b>Total Investments</b>  |                                     | <b>\$ -</b>                         |
|   | <b>Total Cash and Investments</b>   |                                     | <b>\$ 51,544</b>                    |
| Please answer the following questions by marking in the appropriate boxes |   |                                     |                                     |
| 5-4   | Are the entity's Investments legal in accordance with Section 24-75-601, et seq. C.R.S.?  | <input type="checkbox"/>            | <input checked="" 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"/>            |

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"/> |

|     | Complete the following capital assets table:                              | Balance - beginning of the year | Additions (Must be included in Part 3) | Deletions     | Year-End Balance |
|-----|---|---------------------------------|--|---------------|------------------|
| 6-3 | Land  | \$ -                            | \$ -                                   | \$ -          | \$ -             |
|     | Buildings   | \$ -                            | \$ -                                   | \$ -          | \$ -             |
|     | Machinery and equipment   | \$ 2,642                        | \$ -                                   | \$ -          | \$ 2,642         |
|     | Furniture and fixtures  | \$ 837                          | \$ -                                   | \$ 372        | \$ 465           |
|     | Construction in Progress (CIP)  | \$ -                            | \$ -                                   | \$ -          | \$ -             |
|     | Other (explain)   | \$ -                            | \$ -                                   | \$ -          | \$ -             |
|     | Accumulated Depreciation<br>(Please enter a negative, or credit, balance) | \$ -                            | \$ -                                   | \$ -          | \$ -             |
|     | <b>TOTAL</b>  | <b>\$ 3,479</b>                 | <b>\$ -</b>                            | <b>\$ 372</b> | <b>\$ 3,107</b>  |

Please use this space to provide any explanations or comments:

The beginning balance and ending balance of 2014 was incorrect which made the 2015 beginning balance incorrect. The preparer had subtracted a camera two times that was lost from the balance of the equipment. The ending balance for 2015 and the beginning balance for 2016 are correct.

## 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?   |                          |                                     |
|         | Indicate the contributions from:  |                          |                                     |
|         | Tax (property, SD, 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? | \$ -                     |                                     |

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 Fund | \$ 10,912             |
|              |                       |
|              |                       |

**RESOLUTION FOR EXEMPTION FROM AUDIT**

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE BOULDER VALLEY CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Supervisors of the Boulder Valley Conservation 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 seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

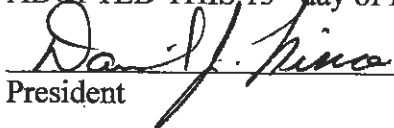
WHEREAS, neither revenue nor expenditures for the Boulder Valley Conservation District exceeded \$100,000 for Fiscal Year 2016 and

WHEREAS, an application for exemption from audit for the Boulder Valley Conservation District has been prepared by Nancy McIntyre, District Manager, 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 Supervisors of the Boulder Valley Conservation District that the application for exemption from audit for the Boulder Valley Conservation District for the Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the Board of Supervisors of the Boulder Valley Conservation District; that those members of the Board of Supervisors 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 Board of Supervisors for the fiscal year ended December 31, 2016.

ADOPTED THIS 13<sup>th</sup> day of March, A.D. 2017.

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary)

| <u>Members of Governing Body</u> | <u>Date Term Expires</u> | <u>Signature</u>   |
|----------------------------------|--------------------------|--|
| Daniel Lisco                     | May 2020                 | <br>_____ |
| Keith Bateman                    | May 2018                 | <br>_____ |
| Arlene Penner                    | May 2018                 | <br>_____ |
| Robert Clyncke                   | May 2018                 | <br>_____ |
| Scott Miller                     | May 2020                 | _____  |