

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

<b>NAME OF GOVERNMENT ADDRESS</b>	Custer County Conservation District 10 Hermit Lane, PO Box 389 Westcliffe, CO 81252	For the Year Ended 12/31/16 or fiscal year ended:
<b>CONTACT PERSON</b>	<b>Carol Kuisle-Franta</b>	
<b>PHONE</b>	719-783-2481, Ext 100	
<b>EMAIL</b>	carol.kuisle-franta@co.usda.gov	
<b>FAX</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.

<b>NAME:</b>	Carol Kuisle-Franta
<b>TITLE</b>	District Manager
<b>FIRST NAME (if applicable)</b>	
<b>ADDRESS</b>	10 Hermit Lane, PO Box 389, Westcliffe, CO 81252
<b>PHONE</b>	719-783-2481 Ext 100
<b>DATE PREPARED</b> <small>(Must be prepared prior to board meeting)</small>	2/2/2017

**PREPARER** (SIGNATURE REQUIRED)

Carol Kuisle-Franta

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



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By Justin L. Smith at 8:25 am, Feb 14, 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.

Description	Round to nearest Dollar	Please use this space to provide any necessary explanations.
Donations	-	
Specific owners	-	
Sales of property	-	
Other (specify)	-	
Licenses and permits	-	
Intergovernmental Grants	-	
Conservation Trust Funds (Lottery)	-	
Highway Users Tax Funds (HUTF)	-	
Other (specify): Direct Assistance	5,474	
Charges for services	2,220	
Fines and forfeits	-	
Open space assessments	-	
Investment income	-	
Charges for utility services	-	
Debt proceeds (should agree with line 4-4, column 2)	-	
Lease proceeds	-	
Advance deposits received (should agree with line 4-4)	-	
Proceeds from sale of capital assets	-	
Fire and police pensions	-	
Wetland Wetland Wetland Wetland Community Fund Spirit Campaign	305	
Other (specify): Annual Mapping	1,169	
News at the Accession	75	
<b>20 Gross Grant</b>	<b>4,000</b>	
<b>(add lines 2-1 through 2-23) TOTAL REVENUE</b>	<b>\$ 13,243</b>	

## 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.

Description	Round to nearest Dollar	Please use this space to provide any necessary explanations.
Administrative	792	
Salaries	6,649	
Payroll taxes	1,102	
Contract services	-	
Employee benefits	-	
Insurance	215	
Accounting and audit fees	-	
Repair and maintenance	-	
Supplies	40	
Utilities and telephone	-	
Travel	-	
Grants and highways	-	
Job health	-	
Culture and recreation	-	
Utility obligations	-	
Capital outlay	-	
Debt service principal (should agree with Part 4)	-	
Debt service interest	-	
Payment of Development Advance Principal (should agree with line 4-4)	-	
Payment of Development Advance Interest	-	
Other debt interest expense (should agree to line 7-2)	-	
Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	-	
Other (specify) av/tech/ops/ meetings	1,836	
Non-Debt service obligation	210	
<b>(add lines 3-1 through 3-24) TOTAL EXPENDITURES</b>	<b>\$ 10,844</b>	

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? <b>If Yes, please attach a copy of the entity's Debt Repayment Schedule.</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<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 type="checkbox"/>
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	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
4-4	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Special assessment bonds	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Other	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	Please answer the following questions by marking the appropriate boxes.	Yes	No
	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
	Is there any debt authorized?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	When will it be issued?	\$ -	
	Does the entity have any debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount of outstanding?	\$ -	
	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the total lease amount?		
	What is the original term of the lease?		
	Number of years of lease?		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments?	\$ -	
	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	Checking and Savings Accounts	\$ 20,193	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 20,193</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>\$ 20,193</b>

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

8-3	Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation: (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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?		
	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?	\$ -	

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	\$ 10,874

## 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


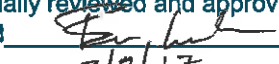


Please answer the following questions by marking in the appropriate boxes.

		Yes	No
	formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:			
	time in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	PRIOR name:		
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 this 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.
<b>Board Member 1</b>	Print Board Member's Name  <b>Robert Miller</b>	I, <u>Robert Miller</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></u> Date: <u>2-9-2017</u> My term Expires: <u>May 2018</u>
<b>Board Member 2</b>	Print Board Member's Name  <b>Ben Lenth</b>	I, <u>Ben Lenth</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></u> Date: <u>2/9/17</u> My term Expires: <u>May 2018</u>
<b>Board Member 3</b>	Print Board Member's Name  <b>Sheron Berry</b>	I, <u>Sheron Berry</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></u> Date: <u>2/9/17</u> My term Expires: <u>May 2018</u>
<b>Board Member 4</b>	Print Board Member's Name  <b>Scott Schoultz</b>	I, <u>Scott Schoultz</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></u> Date: <u>2/9/17</u> My term Expires: <u>May 2020</u>
<b>Board Member 5</b>	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: _____
<b>Board Member 6</b>	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: _____
<b>Board Member 7</b>	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: _____

**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 CUSTER COUNTY CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Supervisors of the Custer County 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 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 revenue nor expenditures for Custer County Conservation District exceeded \$100,000 for Fiscal Year 2015; and

WHEREAS, an application for exemption from audit for Custer County Conservation District has been prepared by Carol Kuisle-Franta, 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 Custer County Conservation District that the application for exemption from audit for Custer County 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 Custer County 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 Custer County Conservation District for the fiscal year ended December 31, 2016.

ADOPTED THIS 9<sup>th</sup> day of February, A.D. 2017.

Robert Miller  
Board of Supervisors President

ATTEST:

Carol Kuisle-Franta  
District Manager

<u>BOARD OF SUPERVISOR MEMBERS</u>	<u>DATE TERM EXPIRES</u>	<u>SIGNATURE</u>
<u>Robert Miller</u>	<u>May 2018</u>	<u>Robert Miller</u>
<u>Ben Lenth</u>	<u>May 2018</u>	<u>Sharon Berry</u>
<u>Sharon Berry</u>	<u>May 2016</u>	<u>Ben Lenth</u>
<u>Scott Schoultz</u>	<u>May 2020</u>	<u>Scott Schoultz</u>