

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Dove Creek Conservation District	For the Year Ended 12/31/16 or fiscal year ended:
ADDRESS	P O Box 10 Dove Creek, Colorado 81324-0010	
CONTACT PERSON	James W Waschke	
PHONE	970-677-2248 x 3	
EMAIL	dovecreekcd2016@gmail.com	
FAX		

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:	James W Waschke
TITLE	Secretary/Treasurer
FIRM NAME (if applicable)	
ADDRESS	P O Box 10
PHONE	970-677-2248 x 3
DATE PREPARED	
(Must be prepared prior to Board approval)	3/21/2017

PREPARER (SIGNATURE REQUIRED)

James W. Waschke

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



PROPRIETARY
(CASH OR BUDGETARY BASIS)



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RECEIVED

By Justin L. Smith at 10:17 am, Mar 23, 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	\$ -	
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): Direct Assistance	\$ 6,241	
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 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): Tree Sales	\$ 1,701	
2-22	Equipment Rental	\$ 3,200	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 11,142	

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	\$ 658	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 677	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 46	
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): CACD Dues	\$ 1,000	
3-24	Trees for resale	\$ 2,407	
3-25	Conservation & Education Programs	\$ 2,439	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 7,227	

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.	☐	☒
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☐

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	\$ -	\$ -	\$ -	\$ -	

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	☐	☒
If yes:	How much? \$ -		
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	☐	☒
If yes:	How much? \$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	☐	☒
If yes:	What is the amount outstanding? \$ -		
4-8	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? \$ -		
4-9	Does the entity have a certified Mill Levy?	☒	☒
If yes:	Please provide the following mills levied for the year reported:		
	Bond Redemption		-
	General/Other		-
	TOTAL		-

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	\$ 25,097	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 25,097
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 25,097

		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.)?	☒	☐	☐

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?	☒	☐
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:	☒	☐

6-3	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	\$ 18,917	\$ -	\$ -	\$ 18,917
	Furniture and fixtures	\$ 100	\$ -	\$ -	\$ 100
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): IT Equipment	\$ 3,064	\$ -	\$ -	\$ 3,064
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 22,081	\$ -	\$ -	\$ 22,081

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?	☐	☒
7-2	Does the entity have a volunteer firemen's 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 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:	☒	☐	☐

8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐
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If yes: Please indicate the amount appropriated for each fund for the year reported:

Fund Name	Budgeted Expenditures
General Fund	\$ 14,690

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)]?

☒
☐

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:

- 10-2** Has the entity changed its name in the past or current year?

☐
☒

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

- 10-3** Is the entity a metropolitan district?

☐
☒

Please indicate what services the entity provides:

- 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:

- 10-5** 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.]

☐
☒

If yes: Date Filed:

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 <u>Lyle Deremo</u>	I <u>Lyle Deremo</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>Lyle Deremo</u> Date: <u>3-21-2017</u> My term Expires: <u>2020</u>
Board Member 2	Print Board Member's Name <u>Matt Forsf</u>	I <u>Matt Forsf</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>Matt Forsf</u> Date: <u>3-21-2017</u> My term Expires: <u>2020</u>
Board Member 3	Print Board Member's Name <u>Eric J. Guynes</u>	I <u>Eric J. Guynes</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>Eric J. Guynes</u> Date: <u>3-21-2017</u> My term Expires: <u>2018</u>
Board Member 4	Print Board Member's Name <u>James W. Waschke</u>	I <u>James W. Waschke</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>James W. Waschke</u> Date: <u>3-23-17</u> My term Expires: <u>2018</u>
Board Member 5	Print Board Member's Name <u>Levi Garchar</u>	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: _____
Board Member 6	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: _____
Board Member 7	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/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2015 FOR THE DOVE CREEK CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Dove Creek Conservation District board of the Dove Creek 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 or expenditures exceed five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provision of Section 29-1-604 C.R.S.; and

WHEREAS, neither revenues or expenditures for the Dove Creek Conservation District exceeded \$100,000 for fiscal year 2016; and

WHEREAS, an application for exemption from audit for the Dove Creek Conservation District has been prepared by Bill Waschke, a person skilled in government accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved/ordained by the Dove Creek Conservation District board of the Dove Creek Conservation District that the application for exemption from audit for the Dove Creek Conservation District for the fiscal year ended December 31, 2016, has been reviewed and is hereby approved by a majority of the Dove Creek Conservation District board of the Dove Creek Conservation District; that those members of the Dove Creek Conservation District 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 Dove Creek Conservation District for the fiscal year ended December 31, 2016.

ADOPTED THIS 21st day of March, A.D. 2017. Lyle Deremo Lyle Deremo, President

ATTEST: Eric Guynes Eric Guynes, Vice President

Name/Term Expiration Date

Signature

Lyle Deremo – 5/2020

James W Waschke – 5/2018

Levi Garchar – 5/2020

Eric Guynes – 5/2018

Matt Forst – 5/2020