

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. http://www.lexisnexis.com/hottopics/Colorado/

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
Has the application been PERSONALLY reviewed and approved by the governing body?
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
Will this application be submitted via Fax or Email?
yes, have you included a resolution?
Does the resolution state that the governing body PER view
Does the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?



RECEIVED
By Justin L. Smith at 8:09 am, Mar 09, 2017

FILING METHODS

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

FAX: 303-869-3061

EMAIL: osa.lg@state.co.us

QUESTIONS? 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

Table with 3 columns: Field Name, Value, and Fiscal Year. Fields include NAME OF GOVERNMENT, ADDRESS, CONTACT PERSON, PHONE, EMAIL, and 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.

Table with 2 columns: Field Name and Value. Fields include NAME, TITLE, FIRM NAME (if applicable), ADDRESS, and PHONE.

DATE PREPARED  
(Must be prepared prior to Board 2/24/17  
approval)

PREPARER (SIGNATURE REQUIRED)

*Kelly S. Bair*

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

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

**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	Intergovernmental Grants	\$ 10,075	
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	\$ -	
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 4-6)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ 20	
2-21	Other (specify)	\$ -	
2-22	San Luis Valley Conservation and Connection Initiative Grant	\$ 40,000	
2-23	Interest income	\$ 68	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 50,143	

**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	\$ 1,476	
3-2	Salaries	\$ 7,061	
3-3	Payroll taxes	\$ 2,731	
3-4	Contract services	\$ 6,878	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 251	
3-7	Accounting and legal fees	\$ 905	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 39	
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	\$ 1,653	
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 4-6)	\$ -	
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)	\$ -	
3-24	Grant share with partner San Luis Valley Local Foods Coalition	\$ 20,100	
3-25	Other Grants Awarded	\$ 2,700	
3-26	(add lines 3-1 through 3-25) TOTAL EXPENDITURES	\$ 43,815	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - \$100,000. You may not use this form. Please use the "Application for Exemption from Audit - LOCAL GOVERNMENT".

**PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED**

Please answer the following questions by marking the appropriate boxes.

4-1	Does the entity have outstanding debt?	Yes	No		
		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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.	<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"/>		
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	\$ -	\$ -	\$ -	\$ -
Please answer the following questions by marking the appropriate boxes.					
4-5	Does the entity have any authorized, but unissued, debt?	Yes	No		
		<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 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 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		-
		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	\$ 20,825	
5-2	Certificates of deposit	\$ 31,883	
	<b>Total Cash Deposits</b>		\$ 52,708
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 52,708

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 Benefit 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: Only capital asset is a laptop computer, associated software, and backup system.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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	\$ -	\$ 1,653	\$ -	\$ 1,653
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ 1,653	\$ -	\$ 1,653

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>	\$ -	
	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	\$ 9,810	
		CCI Grant (unknown at time of budget resolution)	\$ 40,000	

### 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
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10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input type="checkbox"/>
	If yes: Date of formation:		
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input type="checkbox"/>
	If yes: Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>
	Please indicate what services the entity provides: Conservation District		
10-4	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	If yes: List the name of the other governmental entity and the services provided: National Resource Conservation Service (NRCS) and Colorado State Conservation Board (CSCB)		
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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 <b>Patrick O'Neill</b>	I <u>Patrick Joseph O'Neill</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>Patrick Joseph O'Neill</u> Date: <u>06 Mar 2017</u> My term Expires: No term limits
Board Member 2	Print Board Member's Name <b>Jim Rutgers</b>	I <u>Jim Rutgers</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 Rutgers</u> Date: <u>06 March 2017</u> My term Expires: No term limits
Board Member 3	Print Board Member's Name <b>Cody Burns</b>	I <u>Cody W. Burns</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>Cody W. Burns</u> Date: <u>06 March 2017</u> My term Expires: No term limits
Board Member 4	Print Board Member's Name <b>Lawrence Ortega</b>	I <u>Lawrence Ortega</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>Lawrence Ortega</u> Date: <u>3-6-17</u> My term Expires: No term limits
Board Member 5	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 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: _____

**EXAMPLE - DO NOT FILL OUT THIS PAGE**

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed, however you **MUST** draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**  
(Pursuant to Section 29-1-604, C.R.S.)



101 S. CRAFT DRIVE | ALAMOSA, CO 81101

## RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2016 FOR THE **MOSCA-HOOPER CONSERVATION DISTRICT**, STATE OF COLORADO.

WHEREAS, the **Board of Supervisors** of **Mosca Hooper Conservation District** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, CR.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 **Mosca-Hooper Conservation District** exceeded \$100,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for **Mosca-Hooper Conservation District** has been prepared by **Kelley Baily**, a person skilled in governmental accounting; and

NOW THEREFORE, be it resolved/ordained by the **Board of Supervisors** of the **Mosca-Hooper Conservation District** that the application for exemption from audit for **Mosca-Hooper Conservation District** for the Fiscal Year ended December, 2016, has been personally reviewed and is hereby approved by a majority of the **Board of Supervisors** of the **Mosca-Hooper Conservation District** for the fiscal year ended December 31, 2016.

ADOPTED THIS sixth day of March, A.D. 2017

Mosca-Hooper  MHCDC  
**Conservation District**  
San Luis Valley Colorado

101 S. CRAFT DRIVE | ALAMOSA, CO 81101

Kelly Patrick Joy No. 11/24  
President

Attest:

Cody W. Burns  
Treasurer

Board of Supervisors:

Date term expires:

Signature:

Patrick O'Neill

No term limits

Kelly Patrick Joy No. 11/24

Jim Rutgers

No term limits

[Signature]

Cody Burns

No term limits

Cody W. Burns

Lawrence Ortega

No term limits

Lawrence Ortega