

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT: WASHINGTON COUNTY CONSERVATION DISTRICT  
ADDRESS: 26924 HIGHWAY 34  
PO BOX U  
AKRON, CO 80720  
CONTACT PERSON: CAROLYN PAYNE  
PHONE: 970-345-2364 EXT. 3  
EMAIL: washingtoncountycd@gmail.com  
FAX: none

For the Year Ended  
12/31/16  
or fiscal year ended

### 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: CAROLYN PAYNE  
TITLE: OFFICE MANAGER  
FIRM NAME (if applicable):  
ADDRESS: PO BOX U, AKRON, CO 80720  
PHONE: 970-345-2364 EXT. 3  
DATE PREPARED: 10-Mar-17  
(Must be prepared prior to Board approval)

PREPARER (SIGNATURE REQUIRED)

*Carolyn Payne*

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

GOVERNMENTAL  
(MODIFIED ACCRUAL BASIS)

PROPRIETARY  
(FUND OR BUDGETARY BASIS)

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**RECEIVED**

By Justin L. Smith at 7:31 am, Mar 29, 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
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)	26,564
2-9	Other (specify): DOW WALK-IN (CSCB DIRECT ASSISTAN)	-
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	-
2-16	Lease proceeds	-
2-17	Developer Advances received	-
2-18	Proceeds from sale of capital assets	-
2-19	Fire and police pension	-
2-20	Donations	17,182
2-21	Other (specify): ARS Commodities DCT grant	12,779
2-22	TREE & TREE SUPPLIES SALES	371
2-23	MEETING INCOME & REFUNDS	-
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	59,896

Please use this space to provide any necessary explanations.

## 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
3-1	Administrative	10,841
3-2	Salaries	14,550
3-3	Payroll taxes	1,305
3-4	Contract services	-
3-5	Employee benefits	74
3-6	Insurance	-
3-7	Accounting and legal fees	-
3-8	Repair and maintenance	-
3-9	Supplies	-
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	-
3-18	Debt service interest	-
3-19	Repayment of Developer Advance Principal	-
3-20	Repayment of Developer Advance interest	-
3-21	Contribution to pension plan	-
3-22	Contribution to Fire & Police Pension Assoc	-
3-23	Other (specify): TREES & TREE SUPPLIES	10,800
3-24	WALK-IN	15,591
3-25		-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	53,161

Please use this space to provide any necessary explanations.

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 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"/>

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	\$ 21,333		\$ -	\$ 21,333
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): LAPTOP COMPUTER	\$ 821	\$ -	\$ -	\$ 821
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 22,154</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,154</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, S.C. 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
<b>GENERAL FUND</b>	<b>\$ 24,806</b>

## 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 limitation 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?	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Please indicate what services the entity provides:		
10-4	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 (8.3) and 32-1-104 (8), C.R.S.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date Filed:		

Please use this space to provide any explanations or comments:

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 2016 FOR THE WASHINGTON COUNTY CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the board of supervisors of the Washington County Conservation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.;

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 the Washington County Conservation District exceeded \$100,000 for Fiscal Year 2016 and


WHEREAS, an application for exemption from audit for the Washington County Conservation District has been prepared by Carolyn Payne, a person skilled in governmental accounting; and


WHEREAS, an application for exemption from audit for the Washington County Conservation District has been completed in accordance with regulations, issued by the State Auditor.

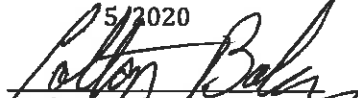
NOW THEREFORE, be it resolved/ordained by the board of supervisors of the Washington County Conservation District that the application for the exemption from audit for the Washington County Conservation District for the Fiscal Year ended on December 31, 2016. Has been personally reviewed and is hereby approved by a majority of the board of supervisors of the Washington 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 from audit of the Washington County Conservation District for the fiscal year ended December 31, 2016.

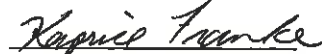
ADOPTED THIS 15 DAY OF March A.D. 2017

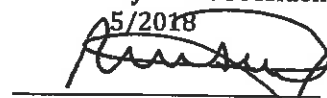
  
Richard Diamond—President  
5/2020

  
Jeremy Shook—Sec/tres  
5/2020

  
Steve Perry—Vice President  
5/2018

  
Colton Baker—Member  
5/2018

  
Kaprice Franke—Member  
5/2020

  
Richard Holtorf—Member  
5/2018

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Vacant