

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

5851.00

**NAME OF GOVERNMENT** Upper Monument Water Quality Management Association  
**ADDRESS** In Care Of: Monument Sanitation District  
P.O. Box 205, 130 Second Street  
Monument, CO 80132  
**CONTACT PERSON** Michael M. Wicklund, District Manager  
**PHONE** Office: 719-481-4886; Cell: 719-659-9313  
**EMAIL** wicklund@pcisys.net  
**FAX** 719-481-1564

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:** Michael M. Wicklund  
**TITLE:** District Manager  
**FIRM NAME (if applicable):** Monument Sanitation District  
**ADDRESS:** P.O. Box 205, 130 Second Street, Monument, CO 80132  
**PHONE:** Office: 719-481-4886; Cell: 719-659-9313; Fax: 719-481-1564  
**DATE PREPARED**  
(Must be prepared prior to Board approval) 1/30/2017

**PREPARER** (SIGNATURE REQUIRED)



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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



E

**RECEIVED**

By Justin L. Smith at 9:26 am, Jan 31, 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):	\$	
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	\$	1,375
2-21	Other (specify): interest	\$	3
2-22		\$	
2-23		\$	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$	1,378

## 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	\$	300
3-2	Salaries	\$	
3-3	Payroll taxes	\$	
3-4	Contract services	\$	
3-5	Employee benefits	\$	
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 (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):	\$	
3-24		\$	
3-25		\$	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	300

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"/>
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 checked="" type="checkbox"/>	<input type="checkbox"/>
4-4	<b>Please complete the following debt schedule, if applicable:</b> (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>

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? \$ _____ Date the debt was authorized: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? \$ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 _____	<input type="checkbox"/>	<input type="checkbox"/>

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	\$ 4,631	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 4,631</b>
5-3	Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 4,631</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"/>

		Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
6-3	Complete the following capital assets table:				
	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
2016 UMWQMA	\$ 2,600

## 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)]?  Yes  No

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?  Yes  No

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?  Yes  No

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

10-3 Is the entity a metropolitan district?  Yes  No

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?  Yes  No

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.]  Yes  No

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.

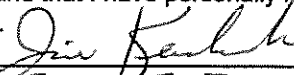
	Print Board Member's Name	A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1		I <u>HERESE LATONCEUR</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>30 JANUARY 2017</u> My term Expires: <u>31 DEC 2017</u>
Board Member 2		I <u>STEVE SHEFFIELD</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>[Signature]</u> Date: <u>30 JANUARY 2017</u> My term Expires: <u>31 DEC 2017</u>
Board Member 3		I <u>Becky Ormitt</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>[Signature]</u> Date: <u>30 JANUARY 2017</u> My term Expires: <u>31 DEC 2017</u>
Board Member 4		I <u>ANDY COLLEHE</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>[Signature]</u> Date: <u>30 JANUARY 2017</u> My term Expires: <u>31 DEC 2017</u>
Board Member 5		I <u>Michael M. Wicklund</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>[Signature]</u> Date: <u>Jan 30, 2017</u> My term Expires: <u>January 31, 2017</u>
Board Member 6		I <u>ANTHONY J. PASTORELLO</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>[Signature]</u> Date: <u>30 JANUARY 2017</u> My term Expires: <u>31 DEC 2017</u>
Board Member 7		I <u>Robert Hill Jr</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>[Signature]</u> Date: <u>30 JANUARY 2017</u> My term Expires: <u>31 DEC 2017</u>

# 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.

<b>Board Member 1</b>	Print Board Member's Name	I <u>JIM KENDRICK</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>30 JAN 2017</u> My term Expires: <u>31 DEC 2017</u>
<b>Board Member 2</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 3</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 4</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 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: _____

**Original Signatures  
Verified by**

Justin L. Smith



ted or appointed board application for exemption



**2017  
UMWQMA**

				<b>ACTUAL</b>		<b>ACTUAL</b>		<b>BUDGETED</b>
				<b>YR END</b>		<b>YR END</b>		<b>FOR</b>
				<b>2015</b>		<b>2016</b>		<b>2017</b>
<b>BALANCE BEGINNING YR</b>				\$3,075.33		\$3,552.70		\$4,630.87
<b>REVENUES</b>								
	DUES			625.00		1375.00		1125.00
	INTEREST			2.37		3.17		3.00
<b>TOTAL REVENUES</b>				627.37		1378.17		1128.00
<b>EXPENDITURE</b>								
<b>PROFESSIONAL FEES</b>								
		MSD		0.00		0.00		0.00
		CWWUC		0.00		0.00		0.00
	ADMINISTRATIVE			150.00		300.00		600.00
	ACCOUNTING			0.00		0.00		0.00
	SUPPLIES/OFFICE			0.00		0.00		0.00
	EDUCATION			0.00		0.00		0.00
	MISC:			0.00		0.00		2000.00
<b>TOTAL EXPENDITURES</b>				150.00		300.00		2600.00
<b>NET INCOME/LOSS</b>				477.37		1078.17		-1472.00
<b>FUNDS AVAILABLE</b>								
	EMERGENCY RESERVE		0.03	106.58		138.93		94.77
	UNRESTRICTED			3446.12		4491.94		3064.10
<b>YEAR END BALANCE</b>				\$3,552.70		\$4,630.87		\$3,158.87

**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 UPPER MONUMENT WATER QUALITY MANGEMENT ASSOCIATION, STATE OF COLORADO

WHEREAS, the Board of the Upper Monument Water Quality Management Association 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 provisions of Section 29-1-603, C.R.S.; and

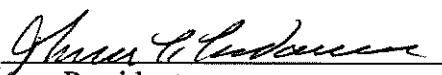


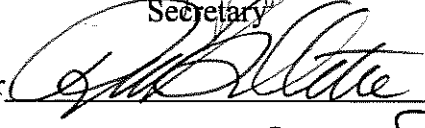


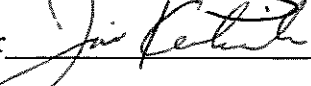
WHEREAS, neither revenues nor expenditures for the Upper Monument Water Quality Management Association exceeded \$100,000 for fiscal year 2016; and

WHEREAS, an application for exemption from audit for the Upper Monument Water Quality Management Association has been prepared by Michael Wicklund, District Manager, Monument Sanitation District, a person skilled in government 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 the Upper Monument Water Quality Management Association that the application for exemption from audit for the Upper Monument Water Quality Management Association for the fiscal year ended December 31, 2016, has been reviewed and is hereby approved by a majority of the Board of the Upper Monument Water Quality Management Association; that those members of the 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 Upper Monument Water Quality Management Association for the fiscal year ended December 31, 2016.

ADOPTED this 30<sup>th</sup> day of January, A.D. 2016.

Signed: <u></u>	ATTEST: <u></u>
ACTING President	Secretary
Member <u></u>	Member <u></u>
Member <u></u>	Member <u></u>
Member <u></u>	Member <u></u>
Member _____	Member _____