

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Town of Ward  
PO Box 99, 1 Columbia Street, Ward CO 80481  
Town of Ward Water Commission, PO Box 124, Ward CO 80481  
Ward Public Library, PO Box 241, Ward CO 80481

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Carol B Elmore  
303 459-3426, 303 459-9273

807.00

### 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: Carol B Elmore  
TITLE: Bookkeeper, Town of Ward  
FIRM NAME (if applicable)  
ADDRESS: PO Box 236, Ward CO 80481  
PHONE: 303 459-3426  
DATE PREPARED: 3/6/2017  
(Must be prepared prior to Board approval)

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)



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**RECEIVED**

By Justin L. Smith at 3:32 pm, Apr 11, 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	\$ 5,062	
2-2	Specific ownership	\$ 284	
2-3	Sales and use	\$ 9,574	
2-4	Other (specify): 2.50 & 1.50 Vehicle Registration	\$ 666	
2-5	Licenses and permits	\$ 557	
2-6	Intergovernment Grants	\$ 5,922	
2-7	Conservation Trust Funds (Lottery)	\$ 1,717	
2-8	Highway Users Tax Funds (HUTF)	\$ 8,446	
2-9	Other (specify): Severance Tax & Mineral Lease District	\$ 221	
2-10	Charges for services	\$ 400	
2-11	Fines and forfeits		
2-12	Special assessments	\$ 3,308	
2-13	Investment income	\$ 47	
2-14	Charges for utility services	\$ 36,127	water service
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ 6,500	Post Office
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): Insurance coverage shares from Ward Water and Library	\$ 2,411	
2-22	Appropriated - Grant monies received in Dec 2015, used in 2016	\$ 15,000	Grant
2-23	Milllevy portion paid by Town of Ward to Ward Library	\$ 514	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 96,756	

## 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	\$ 881	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 16,646	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 6,161	
3-7	Accounting and legal fees	\$ 781	
3-8	Repair and maintenance	\$ 2,145	
3-9	Supplies	\$ 2,937	
3-10	Utilities and telephone	\$ 2,390	
3-11	Fire/Police	\$ 3,945	town marshalls
3-12	Streets and highways	\$ 9,649	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ 1,194	
3-15	Utility operations	\$ 19,027	water service
3-16	Capital outlay	\$ 12,197	New Green house
3-17	Debt service principal (should agree with Part 4)	\$ -	Grant received 2015 work done in 2016
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) <b>TOTAL EXPENDITURES</b>	\$ 77,953	

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.	<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 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):	\$ -	\$ -
<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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Bond Redemption	-
	General/Other	3.70
	<b>TOTAL</b>	<b>3.70</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 YEAR-END Total of ALL Checking and Savings Accounts	\$ 235,840	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ 235,840
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		<b>\$ 235,840</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 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"/>

	Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ 1,779,198	\$ -	\$ -	\$ 1,779,198
	Buildings	\$ 307,193	\$ 12,197	\$ -	\$ 319,390
	Machinery and equipment	\$ 84,405	\$ -	\$ -	\$ 84,405
	Furniture and fixtures	\$ 226,647	\$ -	\$ -	\$ 226,647
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): Playground	\$ 41,440	\$ -	\$ -	\$ 41,440
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 2,438,883</b>	<b>\$ 12,197</b>	<b>\$ -</b>	<b>\$ 2,451,080</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:

IPFPD, the local fire station is located in Ward but is not part of the Town of Ward government. It is a regional facility which receives equipment from the National Forest Service.

## 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
Recreation Activities Fund	\$ 15,000

## 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)]?  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:

government, parks, water, library, recycling pickup, marshalls, greenhouse

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:

Boulder County provides maintenance of paved roads in Ward; plowing, grading, pothole filling

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.

Board Member <b>1</b>	<p>Print Board Member's Name</p>	<p>I <u>CHRISTINA ZAHN</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.</p> <p>Signed <u>Christina Zahn</u></p> <p>Date: <u>03/23/17</u></p> <p>My term Expires: <u>April 30 2017</u></p>
Board Member <b>2</b>	<p>Print Board Member's Name</p>	<p>I <u>SEQUOIA ZAHN</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.</p> <p>Signed <u>Sequoia Zahn</u></p> <p>Date: <u>03/23/17</u></p> <p>My term Expires: <u>April 30, 2017</u></p>
Board Member <b>3</b>	<p>Print Board Member's Name</p>	<p>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.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: _____</p>
Board Member <b>4</b>	<p>Print Board Member's Name</p>	<p>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.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: _____</p>
Board Member <b>5</b>	<p>Print Board Member's Name</p>	<p>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.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: _____</p>
Board Member <b>6</b>	<p>Print Board Member's Name</p>	<p>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.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: _____</p>
Board Member <b>7</b>	<p>Print Board Member's Name</p>	<p>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.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: _____</p>

# 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 29-1-504, 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	I <u>Karelle Scharff</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>Karelle Scharff</u> Date: <u>6 March 2017</u> My term Expires: <u>30 April 2017</u>
Board Member 2	Print Board Member's Name	I <u>Bonbi Goodnow</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>Bonbi Goodnow</u> Date: <u>6 March 2017</u> My term Expires: <u>30 April 2017</u>
Board Member 3	Print Board Member's Name	I <u>Cynthia Bakke</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>Cynthia Bakke</u> Date: <u>march 6, 2017</u> My term Expires: <u>April 30, 2017</u>
Board Member 4	Print Board Member's Name	I <u>Michael C. Parker</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>Michael C Parker</u> Date: <u>March 6 2017</u> My term Expires: <u>April 2017</u>
Board Member 5	Print Board Member's Name	I <u>Ronald D Seyer</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>Ronald D. Seyer</u> Date: <u>MARCH 6, 2017</u> My term Expires: <u>APRIL 2017</u>
Board Member 6	Print Board Member's Name	I <u>Grego Balzer</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>Grego Balzer</u> Date: <u>MARCH 18</u> My term Expires: <u>APRIL 4 2017</u>
Board Member 7	Print Board Member's Name	I <u>Scott PRATER</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>Scott Prater</u> Date: <u>3-14-17</u> My term Expires: <u>APRIL 4 2017</u>

**Original Signatures  
Verified by**

Justin L. Smith

