

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Douglas County Conservation District

7519A E Hwy 86

PO Box 688

Franktown, CO 80116

CONTACT PERSON

Pam Brewster

PHONE

303-218-2622

EMAIL

DCCDistrict@gmail.com

FAX

N/A

For the Year Ended  
12/31/17  
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:

Pam Brewster

TITLE

District Administrator

FIRM NAME (if applicable)

ADDRESS

7519A E Hwy 86 / PO Box 688

PHONE

303-218-2622

DATE PREPARED

(Must be prepared prior to  
Board approval)

3/1/2018

PREPARER (SIGNATURE REQUIRED)

*Pam Brewster*

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

Office of the State Auditor

March 29, 2018

## 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   | Taxes: Property                                          | \$ -                    |                                                             |
| 2-2   | Specific ownership                                       | \$ -                    |                                                             |
| 2-3   | Sales and use                                            | \$ -                    |                                                             |
| 2-4   | Other (specify): Product Sales                           | \$ 36,339               |                                                             |
| 2-5   | Licenses and permits                                     | \$ -                    |                                                             |
| 2-6   | Intergovernmental: Grants                                | \$ 57,632               |                                                             |
| 2-7   | Conservation Trust Funds (Lottery)                       | \$ -                    |                                                             |
| 2-8   | Highway Users Tax Funds (HUTF)                           | \$ -                    |                                                             |
| 2-9   | Other (specify):                                         | \$ -                    |                                                             |
| 2-10  | Charges for services                                     | \$ 2,700                |                                                             |
| 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): Interest Income                         | \$ 189                  |                                                             |
| 2-22  | Miscellaneous Income                                     | \$ 35                   |                                                             |
| 2-23  |                                                          | \$ -                    |                                                             |
| 2-24  | (add lines 2-1 through 2-23) TOTAL REVENUE               | \$ 96,895               |                                                             |

## 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                                                          | \$ -                    |                                                             |
| 3-2   | Salaries                                                                | \$ 41,600               |                                                             |
| 3-3   | Payroll taxes                                                           | \$ 3,307                |                                                             |
| 3-4   | Contract services                                                       | \$ -                    |                                                             |
| 3-5   | Employee benefits                                                       | \$ -                    |                                                             |
| 3-6   | Insurance                                                               | \$ 691                  |                                                             |
| 3-7   | Accounting and legal fees                                               | \$ -                    |                                                             |
| 3-8   | Repair and maintenance                                                  | \$ -                    |                                                             |
| 3-9   | Supplies                                                                | \$ 21,106               |                                                             |
| 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): Office Expense / Miscellaneous                         | \$ 3,391                |                                                             |
| 3-24  | Meetings / Dues                                                         | \$ 1,531                |                                                             |
| 3-25  | Conservation Programs / Education                                       | \$ 17,331               |                                                             |
| 3-26  | (add lines 3-1 through 3-24) TOTAL EXPENDITURES                         | \$ 88,958               |                                                             |

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?<br>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:<br><div style="border: 1px solid black; height: 30px; width: 600px; margin-top: 5px;"></div>            | <input type="checkbox"/> | <input type="checkbox"/>            |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; height: 30px; width: 600px; margin-top: 5px;"></div> | <input type="checkbox"/> | <input type="checkbox"/>            |
| 4-4 Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers)                          |                          |                                     |
| General obligation bonds                                                                                                                                                  | \$ -                     | \$ -                                |
| Revenue bonds                                                                                                                                                             | \$ -                     | \$ -                                |
| Notes/Loans                                                                                                                                                               | \$ -                     | \$ -                                |
| Leases                                                                                                                                                                    | \$ -                     | \$ -                                |
| Developer Advances                                                                                                                                                        | \$ -                     | \$ -                                |
| Other (specify):                                                                                                                                                          | \$ -                     | \$ -                                |
| <b>TOTAL</b>                                                                                                                                                              | <b>\$ -</b>              | <b>\$ -</b>                         |

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

|                                                                                                            | Yes                      | No                                  |
|------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|
| 4-5 Does the entity have any authorized, but unissued, debt?                                               | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: How much?<br>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?                                    | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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?                   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: What is the amount outstanding?                                                                    | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 Does the entity have any lease agreements?                                                             | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: What is being leased?<br>What is the original date of the lease?<br>Number of years of lease?      | <input type="checkbox"/> | <input type="checkbox"/>            |
| Is the lease subject to annual appropriation?<br>What are the annual lease payments?                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-9 Does the entity have a certified Mill Levy?                                                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): |                          |                                     |

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                           | \$ 148,437 |            |
| 5-2 Certificates of deposit                                                       | \$ -       |            |
| <b>Total Cash Deposits</b>                                                        |            | \$ 148,437 |
| Investments (if investment is a mutual fund, please list underlying investments): |            |            |
|                                                                                   | \$ -       |            |
|                                                                                   | \$ -       |            |
|                                                                                   | \$ -       |            |
|                                                                                   | \$ -       |            |
| <b>Total Investments</b>                                                          |            | \$ -       |
| <b>Total Cash and Investments</b>                                                 |            | \$ 148,437 |

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 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? ☒      ☐
- 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 -<br>beginning of the<br>year* | Additions (Must<br>be included in<br>Part 3) | Deletions   | Year-End<br>Balance |
| Land                                                                      | \$ -                                   | \$ -                                         | \$ -        | \$ -                |
| Buildings                                                                 | \$ -                                   | \$ -                                         | \$ -        | \$ -                |
| Machinery and equipment                                                   | \$ 13,000                              | \$ -                                         | \$ -        | \$ 13,000           |
| Furniture and fixtures                                                    | \$ -                                   | \$ -                                         | \$ -        | \$ -                |
| Construction In Progress (CIP)                                            | \$ -                                   | \$ -                                         | \$ -        | \$ -                |
| Other (explain):                                                          | \$ -                                   | \$ -                                         | \$ -        | \$ -                |
| Accumulated Depreciation<br>(Please enter a negative, or credit, balance) | \$ -                                   | \$ -                                         | \$ -        | \$ -                |
| <b>TOTAL</b>                                                              | <b>\$ 13,000</b>                       | <b>\$ -</b>                                  | <b>\$ -</b> | <b>\$ 13,000</b>    |

\*must tie to prior year ending balance

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.):  | \$ -        |
| <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:

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: ☒      ☐      ☐

If yes: Please indicate the amount appropriated for each fund for the year reported:

|              |            |
|--------------|------------|
| General Fund | \$ 118,980 |
|              |            |
|              |            |
|              |            |

## 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:

☐
☒
☐
☒
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☒
☐
☐
☒

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1

If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

☒☐

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:**

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
  - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

## 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 2017 FOR THE DOUGLAS COUNTY CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Supervisors of the Douglas County 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 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

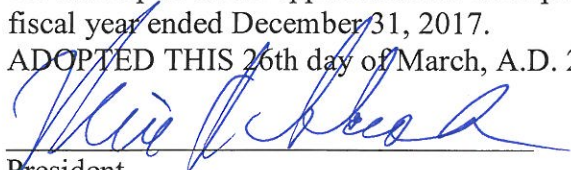
WHEREAS, neither revenues nor expenditures for the Douglas County Conservation District exceeded \$100,000.00 for fiscal year 2017; and

WHEREAS, an application for exemption from audit for the Douglas County Conservation District has been prepared by Pam Brewster, 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/ordained by the Board of Supervisors of the Douglas County Conservation District that the application for exemption from audit for the Douglas County Conservation District for the fiscal year ended December 31, 2017, has been personally reviewed and is hereby approved by a majority of the Board of Supervisors of the Douglas 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 for exemption from audit of the Douglas County Conservation District for the fiscal year ended December 31, 2017.

ADOPTED THIS 26th day of March, A.D. 2018.

  
President

ATTEST:

  
Secretary

Members of Governing Body

Term Expires

Signature

Kevin Shanks

May 2022

William Vanderpoel

May 2020

Cliff Meier

May 2022

Clete Lewis

May 2020

Deborah Hill

May 2020

Courtney Kuntz

May 2020

