

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

West Adams Conservation District
57 West Bromley Lane
Brighton, CO 80601

For the Year Ended
12/31/17
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Rosalie Everson
303-659-0525
westadamsd@gmail.com

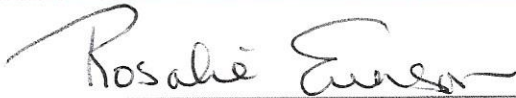
PART 1 - CERTIFICATION OF PREPARER

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
(Must be prepared prior to
Board approval)

Rosalie Everson
Secretary Treasurer
West Adams Conservation District
57 West Bromley Lane, Brighton, CO 80601
8-Feb-18

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

Office of the State Auditor

February 21, 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 | \$ - | Please use this space to provide any necessary explanations |
| 2-2 | Specific ownership | \$ - | |
| 2-3 | Sales and use | \$ - | |
| 2-4 | Other (specify): tree sale | \$ 20,536 | |
| 2-5 | Licenses and permits | \$ - | |
| 2-6 | Intergovernmental: Grants | \$ - | |
| 2-7 | Conservation Trust Funds (Lottery) | \$ - | |
| 2-8 | Highway Users Tax Funds (HUTF) | \$ - | |
| 2-9 | Direct Assistance | \$ 6,115 | |
| 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 | \$ 400 | |
| 2-21 | Adams County Review Fees | \$ 6,115 | |
| 2-22 | Annual meeting income | \$ 500 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 33,666 | |

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 | \$ - | Please use this space to provide any necessary explanations |
| 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 | \$ 60 | |
| 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 | \$ 1,085 | |
| 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 | Tree sale supplies, taxes and refunds | \$ 16,586 | |
| 3-24 | Dues, fees, annual meeting, conference | \$ 4,125 | |
| 3-25 | Education | \$ 934 | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES | \$ 22,790 | |

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: <div style="border: 1px solid black; height: 20px; width: 100%; 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: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | <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) | | | | |
| General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| Leases | \$ - | \$ - | \$ - | \$ - |
| Developer Advances | \$ - | \$ - | \$ - | \$ - |
| Other (specify): | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*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? 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 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? \$ - | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-9 Does the entity have a certified Mill Levy? If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 | \$ 21,335 | |
| 5-2 Certificates of deposit | \$ - | |
| Total Cash Deposits | | \$ 21,335 |
| Investments (if investment is a mutual fund, please list underlying investments): | | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| Total Investments | | \$ - |
| Total Cash and Investments | | \$ 21,335 |

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 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 | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ 4,459 | \$ - | \$ - | \$ 4,459 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation | \$ - | \$ - | \$ - | \$ - |
| (Please enter a negative, or credit, balance) | | | | |
| TOTAL | \$ 4,459 | \$ - | \$ - | \$ 4,459 |

*must tie to prior year ending balance

Please use this space to provide any explanations or comments:

This is a weed sprayer, seeder and trailers for both that are loaned free of charge to landowners within the conservation district

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 type="checkbox"/> |

If yes: Who administers the plan?

Indicate the contributions from:

| | |
|----------------------------------|-------------|
| Tax (property, SO, sales, etc.): | \$ - |
| State contribution amount: | \$ - |
| Other (gifts, donations, etc.): | \$ - |
| TOTAL | \$ - |

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:

| | | |
|---|----|--------|
| Education and community outreach | \$ | 5,000 |
| Dues and state meeting expenses | \$ | 2,325 |
| Equipment purchases and licenses | \$ | 1,200 |
| Trees from CSU, taxes and refunds | \$ | 16,500 |
| Supplies for office, meeting lunch, bank fees, web site | \$ | 610 |

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: _____
 Colorado Department of Agriculture fo Conservation District Services
- 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

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.

Print the names of ALL current governing board members below.
Print Board Member's Name

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member
1

Michael Stonehocker

I Michael Stonehocker, 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 Michael Stonehocker
Date: 2-9-2018
My term Expires: 2018

Board Member
2

Print Board Member's Name

Raymond Jones

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 [Signature]
Date: 2-9-18
My term Expires: 2020

Board Member
3

Print Board Member's Name

Robert Olivier

I Robert Olivier, 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 [Signature]
Date: 2-9-2018
My term Expires: 2020

Board Member
4

Print Board Member's Name

Rosalie Everson

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 Rosalie Everson
Date: 2-9-2018
My term Expires: 2018

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: _____

A resolution approving Exemption From Audit Request for the fiscal year 2017 by the West Adams Conservation District, State of Colorado (Pursuant to Section 29-1-604 CRS)

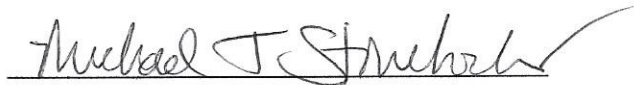
Whereas the board of supervisors of the West Adams Conservation District wishes to claim exemption from the audit requirements of C.R.S. Section 29-1-603; and

Whereas neither revenue nor expenditures of the West Adams Conservation District exceeded \$100,000 for Fiscal Year 2017; and whereas an exemption from audit form has been prepared by Rosalie Everson, a person skilled in governmental accounting; and

Whereas said exemption from audit has been prepared in accordance with regulations issued by the Office of the State Auditor; and

Now therefore be it resolved that the board of supervisors of the West Adams Conservation District that the application for exemption from audit by the West Adams Conservation District for the Fiscal Year ended 2017, has been personally reviewed and is hereby approved by the majority of the board of supervisors of the West Adams Conservation District, that those members of the board of supervisors have signified their approval by signing the affidavit below and that this resolution shall become part of and attached to the exemption from audit of the West Adams Conservation District for the fiscal year ending 2017.

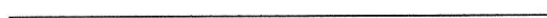
Adopted this day of February 8, 2017



Michael Stonehocker, President 2018



Ray Jones Vice President 2020



George Lombardi 2020



Robert Olivier 2020



Rosalie Everson, Secretary/Treasurer 2018