

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT: West Arapahoe Conservation District
ADDRESS: 133 West Bijou Avenue, Byers, CO 80103

For the Year Ended: 12/31/2017
or fiscal year ended:

CONTACT PERSON: Tasha Chevarria, District Manager
PHONE: 303/822-5257
EMAIL: westarapahoecd@yahoo.com

CERTIFICATION OF PREPARER

I, the undersigned, a duly licensed and qualified accountant with knowledge of governmental accounting and good standing in the state of Colorado, in compliance with the provisions of the State Auditor's Act, Chapter 130, Article 1, Section 130-1-103, Colorado Revised Statutes, and the provisions of the State Auditor's Act, Chapter 130, Article 1, Section 130-1-103, Colorado Revised Statutes, certify that the financial statements of the above-named entity are true and correct and that the financial statements are prepared in accordance with the provisions of the State Auditor's Act, Chapter 130, Article 1, Section 130-1-103, Colorado Revised Statutes, and the provisions of the State Auditor's Act, Chapter 130, Article 1, Section 130-1-103, Colorado Revised Statutes.

NAME: Gregory Viergutz, CPA
TITLE: Shareholder
FIRM NAME: Marc, James and Associates, PC
ADDRESS: 1745 Shea Center Drive, Suite 400; Highlands Ranch, CO 80129
PHONE: 720/344-4938
DATE PREPARED: 2/14/2018
RELATIONSHIP TO ENTITY: Independent Certified Public Accountant

PREPARER (SIGNATURE REQUIRED)

Has the entity been audited by the district auditor under title 27, Article 1, Section 27-1-103 of the Colorado Revised Statutes during the year? (This question applies to title 27, Article 1, Section 27-1-103 of the Colorado Revised Statutes and title 27, Article 1, Section 27-1-103 of the Colorado Revised Statutes.)

YES: [ ] NO: [x] If Yes, state filed:



RECEIVED
Office of the State Auditor
March 20, 2018

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*		Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 30,782	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 1,990,388	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -
1-5	Prepaid expenses	\$ 3,304	\$ -			
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 2,024,474	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 2,024,474	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ 1,099	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ 159	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 1,258	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 1,258	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ 3,304	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify): TABOR	\$ 2,901	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 2,017,011	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 2,023,216	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 2,024,474	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

Please use this space to provide explanation of any items on this page

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property	\$ -	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 6,553	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 25,388	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 70,040	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
2-23	Miscellaneous	\$ 870	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 102,851	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 102,851	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ 102,851

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP.** You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

## PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
<b>Expenditures</b>				<b>Expenditures</b>			
3-1	General Government	\$ 62,665	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 62,665	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 62,665
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 40,186	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 1,983,031	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 2,023,217	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt?  YES       NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain:  YES       NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain:  YES       NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- 4-5 Does the entity have any authorized, but unissued, debt?  YES       NO
- How much? \$ -
- Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO
- How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO
- What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements?  YES       NO
- What is being leased? \_\_\_\_\_
- What is the original date of the lease? \_\_\_\_\_
- Number of years of lease? \_\_\_\_\_
- Is the lease subject to annual appropriation?  YES       NO
- What are the annual lease payments? \$ -
- 4-9 Does the entity have a certified mill levy?  YES       NO
- Please provide the following mills levied for the year reported (do not enter \$ amounts):
- |                 |      |
|-----------------|------|
| Bond Redemption | 0.00 |
| General/Other   | 0.00 |
| TOTAL           | 0.00 |

## 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	\$ 30,782	
5-2 Certificates of deposit	\$ 304,104	
TOTAL CASH DEPOSITS		\$ 334,886
Investments (if investment is a mutual fund, please list underlying investments):		
Western Asset Instl Government Reserves	\$ 146,705	
5-3 Government Agency Bonds	\$ 1,489,033	
King County Washington Bond	\$ 50,546	
	\$ -	
TOTAL INVESTMENTS		\$ 1,686,284
TOTAL CASH AND INVESTMENTS		\$ 2,021,170

Please use this space to provide any explanations or comments:

- Please answer the following question by marking in the appropriate box
- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  YES       NO       N/A
- 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.)? If no, MUST explain:  YES       NO       N/A

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?  YES  NO
- 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:  YES  NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 148,012	\$ -	\$ -	\$ 148,012
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (61,892)	\$ (15,862)	\$ -	\$ (77,754)
<b>TOTAL</b>	<b>\$ 86,120</b>	<b>\$ (15,862)</b>	<b>\$ -</b>	<b>\$ 70,258</b>

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan?  YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES  NO

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?

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## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1 Did the entity file a current year budget with the Department of Local Affairs, 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
General Fund	96,700
	-
	-
	-

## PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 150px;" type="text"/> PRIOR name <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3 Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4 Please indicate what services the entity provides: <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-5 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: <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Please use this space to provide any additional explanations or comments not previously included:

## OSA USE ONLY

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$ 2,021,170	Unrestricted Fund Balan	\$ 2,017,011	Total Tax Revenue	\$ -	
Current Liabilities	\$ 1,258	Total Fund Balance	\$ 2,023,216	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ 1,983,031	Total Revenue	\$ 102,851	
		Total Revenue	\$ 102,851	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 62,665	Total Debt Service Interest	\$ -	
<b>Governmental</b>		Interfund In	\$ -			
Total Cash & Investments	\$ 2,021,170	Interfund Out	\$ -	<b>Enterprise Funds</b>		
Transfers In	\$ -	<b>Proprietary</b>		Net Position	\$ -	
Transfers Out	\$ -	- Current Assets	\$ -	- PY Net Position	\$ -	
Property Tax	\$ -	- Deferred Outflow	\$ -	- <b>Government-Wide</b>		
Debt Service Principal	\$ -	- Current Liabilities	\$ -	- Total Outstanding Debt	\$ -	
Total Expenditures	\$ 62,665	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Developer Advances	\$ -	- Cash & Investments	\$ -	- Year Authorized	\$ -	
Total Developer Repayments	\$ -	- Principal Expense	\$ -			

## PART 12 - 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 Procedures

#### 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.

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 \$750,000 or less must have an application prepared by an independent accountant with knowledge of 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	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
1	Lisa Barber	Signed <u>Lisa Barber</u> Date: <u>3/13/2018</u> My term Expires: <u>May 2018</u>
2	Kaitlyn Westendorf	Signed <u>Kaitlyn Westendorf</u> Date: <u>3/13/18</u> My term Expires: <u>May 2018</u>
3	Rick Schworm	Signed <u>Rick Schworm</u> Date: <u>3/13/2018</u> My term Expires: <u>May 2020</u>
4	Joe Sullivan	Signed <u>Joe Sullivan</u> Date: <u>3/13/18</u> My term Expires: <u>May 2020</u>
5	Nick Trainor	Signed _____ Date: _____ My term Expires: <u>May 2020</u>
6	_____	Signed _____ Date: _____ My term Expires: _____
7	_____	Signed _____ Date: _____ My term Expires: _____

Client: #NAME?  
 Engagement: #NAME?  
 Period Ending: #NAME?  
 Trial Balance: #NAME?

Account	Description	UNADJ 12/31/2017	JE Ref #	AJE	Fund acctg 12/31/2017	JE Ref #	GASB 34	Govt-wide 12/31/2017	< WPref	1st PP-FINAL 12/31/2016
10100	Guaranty Bank - Checking	27,287.21			27,287.21			27,287.21	20-01	34,257.54
10300	Petty cash	28.88			28.88			28.88		28.88
10351	Guaranty Bank - CD 30 month	0.00			0.00			0.00		102,129.31
10352	Guaranty Bank - CD 60 month	105,459.87			105,459.87			105,459.87	21-03	103,513.10
10500	Undeposited funds	3,465.54			3,465.54			3,465.54		0.00
11201	Oppenheimer - Money market	0.01			0.01			0.01		310,276.35
11202	Certificate of deposit	198,644.00			198,644.00			198,644.00	21-01	0.00
11206	Mutual funds	146,704.57			146,704.57			146,704.57	21-01	0.00
11210	Oppenheimer 01/01/18 bond balance	1,429,050.33			1,429,050.33			1,429,050.33	21-02	1,523,016.42
11220	Bonds bought in the current year	252,541.57			252,541.57			252,541.57	21-02	148,880.00
11250	Bonds - return of principal c/y	(144,796.63)			(144,796.63)			(144,796.63)	21-02	(209,463.59)
11260	Bonds - FMV adjustment - c/y	2,784.52			2,784.52			2,784.52	21-02	(33,382.50)
12500	Accounts receivable	0.00			0.00			0.00		12,308.17
13600	Federal withholding on CDs	0.00			0.00			0.00		379.19
13700	Prepaid insurance	3,303.68			3,303.68			3,303.68		370.73
15050	HD Laying Machine	3,400.00			3,400.00			3,400.00	32-01	3,400.00
15060	A/D - HD Laying Machine	(3,400.00)			(3,400.00)			(3,400.00)	32-01	(3,400.00)
15110	Cost of Riparian Trailer	3,000.00			3,000.00			3,000.00	32-01	3,000.00
15120	A/D - Riparian Trailer	(2,142.85)		428.57	(1,714.28)		(428.57)	(2,142.85)	32-01	(1,714.28)
			AJE - 4	428.57		GASB 34 - 5	(428.57)			
15210	Crustbuster Drill	124,600.00			124,600.00			124,600.00	32-01	124,600.00
15220	A/D Crustbuster Drill	(62,300.00)		12,460.00	(49,840.00)		(12,460.00)	(62,300.00)	32-01	(49,840.00)
			AJE - 4	12,460.00		GASB 34 - 5	(12,460.00)			
15310	Cost of Drill Improvements	9,512.10			9,512.10			9,512.10	32-01	9,512.10
15320	A/D - Drill Improvements	(6,341.40)		1,902.42	(4,438.98)		(1,902.42)	(6,341.40)	32-01	(4,438.98)
			AJE - 4	1,902.42		GASB 34 - 5	(1,902.42)			
15410	Cost of Grass Drill	7,500.00			7,500.00			7,500.00	32-01	7,500.00
15420	A/D Grass Drill	(3,571.43)		1,071.43	(2,500.00)		(1,071.43)	(3,571.43)	32-01	(2,500.00)
			AJE - 4	1,071.43		GASB 34 - 5	(1,071.43)			
16100	Easement	0.00		510,000.31	510,000.31		(510,000.31)	0.00		510,000.31
			AJE - 2	510,000.31		GASB 34 - 7	(510,000.31)			
16200	Bijou Land	528,818.14			528,818.14			528,818.14		528,818.14
20001	Accounts payable	(1,033.36)			(1,033.36)			(1,033.36)		(7,471.69)
20012	Guarenty Bank - credit card	(65.51)			(65.51)			(65.51)		(117.82)
24000	Payroll liabilities	(157.86)			(157.86)			(157.86)		(193.06)
24030	Prior year grants to be paid	0.00			0.00			0.00		(1,500.00)
31350	YTD Bond FMV adjustment	(1,428.52)			(1,428.52)			(1,428.52)		33,382.50
31500	Restricted net assets - emergency	(2,901.00)			(2,901.00)			(2,901.00)	54-01	(2,384.41)
31950	Addition to 2016 fund baalnce	(869.17)		869.17	0.00			0.00		0.00
			AJE - 3	869.17						
32000	Unrestricted fund balance/net assets	(3,105,067.32)		1,124,937.29	(1,980,130.03)		(1,124,937.29)	(3,105,067.32)	54-01	(3,108,638.30)
			AJE - 1	1,038,818.45		GASB 34 - 6	(1,124,937.29)			
			AJE - 1	86,118.84						
33000	Investment in capital assets	0.00		(86,118.84)	(86,118.84)		86,118.84	0.00		0.00
			AJE - 1	(86,118.84)		GASB 34 - 6	86,118.84			
33100	Investment in other assets - GASB 34	0.00		(1,038,818.45)	(1,038,818.45)		1,038,818.45	0.00		0.00

		AJE - 1	(1,038,818.45)		GASB 34 - 6	1,038,818.45			
43300	Direct public grants	(6,553.13)		(6,553.13)			(6,553.13)		(6,751.52)
45250	Investment interest	(68,611.44)		(68,611.44)			(68,611.44)		(70,816.95)
46431	West Bijou - pasture rental	(3,465.54)		(3,465.54)			(3,465.54)		(5,779.17)
46432	West Bijou - farm rental	(3,520.00)		(3,520.00)			(3,520.00)		(3,520.00)
46433	West Bijou- hunting lease	(2,000.00)		(2,000.00)			(2,000.00)		(2,000.00)
47200	Building/house rental	(1,200.00)		(1,200.00)			(1,200.00)		(1,200.00)
47270	Weed barrier machine rental	0.00		0.00			0.00		0.00
47275	Drill rental	(14,852.50)		(14,852.50)			(14,852.50)		(14,990.00)
47280	Grass Drill rental	(350.00)		(350.00)			(350.00)		(340.00)
49000	Other	0.00		0.00			0.00		0.00
				(869.17)			(869.17)		0.00
		AJE - 3	(869.17)						
61112	Audit	1,250.00		1,250.00			1,250.00		1,200.00
61118	Legal	23,128.03		23,128.03			23,128.03		7,918.41
62010	Salaries/wages	13,056.75		13,056.75			13,056.75		13,811.75
62050	Payroll taxes	1,341.96		1,341.96			1,341.96		1,180.10
62080	Conservation technician	4,500.00		4,500.00			4,500.00		4,500.00
62110	Accounting	2,950.00		2,950.00			2,950.00		2,400.00
62810	Depreciation - GASB 34	15,862.42		0.00		15,862.42	15,862.42	32-01	15,862.42
				(15,862.42)					
		AJE - 4	(15,862.42)		GASB 34 - 5	15,862.42			
62820	Reparian Trailer maintenance	60.72		60.72			60.72		49.71
62840	No-Till Drill maintenance	1,725.54		1,725.54			1,725.54		11,044.17
62845	Great Plains Grass Drill	0.00		0.00			0.00		200.16
65010	West Bijou expenses	0.00		0.00			0.00		800.00
65030	Bank charges	0.00		0.00			0.00		10.00
65040	Office supplies and equipment	259.97		259.97			259.97		205.63
65050	Publications and advertisement	363.20		363.20			363.20		90.80
65060	Dues and subscriptions	2,168.78		2,168.78			2,168.78		2,112.36
65090	Elections	0.00		0.00			0.00		113.50
65120	Insuance - D&O	3,271.28		3,271.28			3,271.28		3,158.33
65130	Workers comp insurance	745.73		745.73			745.73		0.00
67000	Education and outreach	0.00		0.00			0.00		0.00
67100	Education program and matching grant	1,865.49		1,865.49			1,865.49		2,166.97
67200	Scholarships	3,275.00		3,275.00			3,275.00		2,850.00
68310	Staff - conference, convention, meetings	15.08		15.08			15.08		587.22
68320	Staff - travel/transportation	189.95		189.95			189.95		699.66
68410	BOD - conferences, conventions, meetings	1,463.67		1,463.67			1,463.67		1,563.70
68420	BOD - board travel	1,033.36		1,033.36			1,033.36		2,181.96
68430	BOD - other	0.00		0.00			0.00		362.68
75000	Contingency	0.00		0.00			0.00		0.00
90000	Transfer of easement	510,000.31		0.00		510,000.31	510,000.31		0.00
				(510,000.31)					
		AJE - 2	(510,000.31)		GASB 34 - 7	510,000.31			
Total		0.00	0.00	0.00		0.00	0.00		(0.00)
Net (Income) Loss		486,546.11	(525,731.90)	(40,185.79)		525,862.73	485,676.94		3,054.39

## RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2017 FOR  
THE WEST ARAPAHOE CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the **Board of Supervisors of West Arapahoe 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 seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

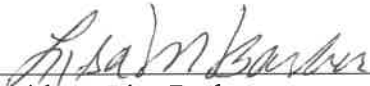
WHEREAS, neither revenues nor expenditures for **West Arapahoe Conservation District** exceeded \$750,000 for year 2017; and

WHEREAS, an application for exemption from audit for **West Arapahoe Conservation District** has been prepared by **Marc, James, and Associates, PC**, an independent accountant with knowledge of governmental 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 Supervisors of the West Arapahoe Conservation District** that the application for exemption from audit for **West Arapahoe Conservation District** for the year ended December, 2017, has been personally reviewed and is hereby approved by a majority of the **Board of Supervisors of the West Arapahoe Conservation District**; that those members of the **West Arapahoe Conservation District** 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 **West Arapahoe Conservation District** for the year ended December 2017.

ADOPTED THIS 13<sup>th</sup> day of March, A.D. 2018.

  
\_\_\_\_\_  
President, Lisa Barber

Type or print names of members of governing body.	Date Term Expires	Signature
Lisa Barber, President	May 2018	 _____
Kaitlyn Westendorf, Vice President	May 2018	 _____
Rick Schworm, Secretary/Treasurer	May 2020	 _____
Joe Sullivan, Supervisor	May 2020	 _____
Nick Trainor, Supervisor	May 2020	_____ _____