

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

CRAWFORD WATER CONSERVANCY DISTRICT  
183 HIGHWAY 92  
CRAWFORD, CO 81415

For the Year Ended  
12/31/2018  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

TERESA PAGONE SECRETARY TREASURER  
970-921-4775  
northforkteresa@gmail.com

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY

RANDALL W FISHER CPA  
CPA  
RANDALL W FISHER CPA PC  
7876 HINES VALLEY ROAD, LENOIR CITY, TN 37771-8322  
970-778-8113  
3/5/2019  
CPA

**PREPARER (SIGNATURE REQUIRED)**

*[Signature]* cm 3/5/2019

Has the entity filed for, or 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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**P**

**RECEIVED**  
**March 28, 2019**  
Office of the State Auditor

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund  
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$	-	\$	175,382	\$
1-2	Investments	\$	-	\$	-	\$
1-3	Receivables	\$	-	\$	-	\$
1-4	Due from Other Entities or Funds	\$	-	\$	-	\$
	All Other Assets [specify...]	\$	-	\$	-	\$
1-5		\$	-	\$	175,382	\$
1-6		\$	-	\$	1,000,868	\$
1-7		\$	-	\$	-	\$
1-8		\$	-	\$	-	\$
1-9		\$	-	\$	-	\$
1-10		\$	-	\$	-	\$
1-11	(add lines 1-4 through 1-10)	\$	-	\$	1,176,250	\$
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	\$	-	\$
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	\$	1,176,250	\$
<b>Liabilities</b>						
1-14	Accounts Payable	\$	-	\$	-	\$
1-15	Accrued Payroll and Related Liabilities	\$	-	\$	185	\$
1-16	Accrued Interest Payable	\$	-	\$	-	\$
1-17	Due to Other Entities or Funds	\$	-	\$	-	\$
1-18	All Other Current Liabilities	\$	-	\$	-	\$
1-19	TOTAL CURRENT LIABILITIES	\$	-	\$	185	\$
1-20	All Other Liabilities [specify...]	\$	-	\$	-	\$
1-21		\$	-	\$	-	\$
1-22		\$	-	\$	-	\$
1-23		\$	-	\$	-	\$
1-24		\$	-	\$	-	\$
1-25		\$	-	\$	-	\$
1-26		\$	-	\$	-	\$
1-27		\$	-	\$	-	\$
1-28	(add lines 1-19 through 1-27)	\$	-	\$	185	\$
1-29	TOTAL LIABILITIES	\$	-	\$	185	\$
1-26	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	\$	-	\$
<b>Fund Balance</b>						
1-30	Nonspendable Prepaid	\$	-	\$	-	\$
1-31	Nonspendable Inventory	\$	-	\$	-	\$
1-32	Restricted [specify...]	\$	-	\$	-	\$
1-33	Committed [specify...]	\$	-	\$	-	\$
1-34	Assigned [specify...]	\$	-	\$	-	\$
1-35	Unassigned:	\$	-	\$	1,176,065	\$
1-36		\$	-	\$	-	\$
1-37	(add lines 1-30 through 1-35)	\$	-	\$	1,176,065	\$
1-38	This total should be the same as line 1-33	\$	-	\$	1,176,065	\$
1-39	TOTAL FUND BALANCE	\$	-	\$	1,176,065	\$
1-37	(add lines 1-28, 1-29 and 1-36)	\$	-	\$	1,176,250	\$
1-40	This total should be the same as line 1-13	\$	-	\$	1,176,250	\$
1-41	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	-	\$	1,176,250	\$

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
2-1	Tax Revenue					
2-2	Property (include mills levied in Question 10-9)	\$ -	\$ -	\$ 5,794	\$ -	
2-2	Specific Ownership	\$ -	\$ -	\$ 882	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ 247	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	\$ 6,863	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lodery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ 91,290	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	\$ 294	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	\$ 98,447	\$ -	
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-27	Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 98,447	\$ -	
<b>GRAND TOTALS</b>				\$ 98,447	\$ -	

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) 859-3000 for assistance.

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund#	Fund#	Fund#	Fund#	
3-1	Expenditures					
3-2	General Government	\$ -	\$ -	\$ 602	\$ -	
3-3	Judicial	\$ -	\$ -	\$ 23,079	\$ -	
3-4	Law Enforcement	\$ -	\$ -	\$ 1,835	\$ -	
3-5	Fire	\$ -	\$ -	\$ -	\$ -	
3-6	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-7	Solid Waste	\$ -	\$ -	\$ 8,479	\$ -	
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ 6,100	\$ -	
3-9	Health	\$ -	\$ -	\$ 5,100	\$ -	
3-10	Culture and Recreation	\$ -	\$ -	\$ 4,201	\$ -	
3-11	Transfers to other districts	\$ -	\$ -	\$ 5,102	\$ -	
3-12	Other (Specify...):	\$ -	\$ -	\$ -	\$ -	
3-13	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ 1,358	\$ -	
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	\$ -	\$ -	
3-16	Principal	\$ -	\$ -	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-21	All Other (Specify...):	\$ -	\$ -	\$ 13,000	\$ -	
3-22	Other (Specify...):	\$ -	\$ -	\$ -	\$ -	
3-23	Interfund Transfers (in)	\$ -	\$ -	\$ -	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	\$ -	\$ -	
3-25	Other Expenditures (Revenue):	\$ -	\$ -	\$ -	\$ -	
3-26	Depreciation	\$ -	\$ -	\$ -	\$ -	
3-27	Other Financing Sources (Use)	\$ -	\$ -	\$ -	\$ -	
3-28	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
3-29	Debt Principal	\$ -	\$ -	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ 29,591	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	
	Sum of Line 3-30, 3-31, and 3-32	\$ -	\$ -	\$ 29,591	\$ -	
	This total should be the same as line 1-36.	\$ -	\$ -	\$ 29,591	\$ -	
	<b>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.</b>					

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

**GRAND TOTAL**  
68,856

**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?  
 4-2 Is the debt repayment schedule attached? If no, MUST explain:

4-3 Is the entity current in its debt service payments? If no, MUST explain:

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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*must agree 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:  
 4-6 Does the entity intend to issue debt within the next calendar year?  
 If yes: How much?  
 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  
 If yes: What is the amount outstanding?  
 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?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**PART 5 - CASH AND INVESTMENTS**

Please provide the entity's cash deposit and investment balances.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts

AMOUNT	\$ 175,382	TOTAL	
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5-2 Certificates of deposit

AMOUNT	\$ -	TOTAL	\$ 175,382
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Investments (if investment is a mutual fund, please list underlying investments):

5-3

AMOUNT	\$ -	TOTAL	\$ -
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Please answer the following question by marking in the appropriate box

	YES	NO	N/A
TOTAL INVESTMENTS			
TOTAL CASH AND INVESTMENTS			\$ 175,382

5-4 Are the entity's investments legal in accordance with Section 24-76-601, et seq., C.R.S.?  
 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:

**PART 6 - CAPITAL ASSETS**

YES

NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized 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 for GOVERNMENTAL 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>

  

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 1,029,312	\$ -	\$ -	\$ 1,029,312
Machinery and equipment	\$ 21,042	\$ -	\$ -	\$ 21,042
Furniture and fixtures	\$ 3,213	\$ -	\$ -	\$ 3,213
Infrastructure	\$ 12,301	\$ -	\$ -	\$ 12,301
Construction in Progress (cip)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (52,000)	\$ -	\$ 13,000	\$ (65,000)
<b>TOTAL</b>	<b>\$ 1,013,868</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 1,000,868</b>

\*must agree to prior year ending balance

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

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 1,029,312	\$ -	\$ -	\$ 1,029,312
Machinery and equipment	\$ 21,042	\$ -	\$ -	\$ 21,042
Furniture and fixtures	\$ 3,213	\$ -	\$ -	\$ 3,213
Infrastructure	\$ 12,301	\$ -	\$ -	\$ 12,301
Construction in Progress (cip)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (52,000)	\$ -	\$ 13,000	\$ (65,000)
<b>TOTAL</b>	<b>\$ 1,013,868</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 1,000,868</b>

\*must agree to prior year ending balance

**PART 7 - PENSION INFORMATION**

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?  
 7-2 Does the entity have a volunteer firemen's pension plan?  
 If yes: Who administers the plan?

Indicate the contributions from:

- Tax (property, etc., 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?

**PART 8 - BUDGET INFORMATION**

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:
- 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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
GENERAL OPERATING	72,670
	\$ -
	\$ -
	\$ -

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

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

**PART 10 - GENERAL INFORMATION**

YES NO

Please use this space to provide any explanations or comments:

- 10-1 Please answer the following question by marking in the appropriate box

If yes:  YES  NO

10-1 Is this application for a newly formed governmental entity?  YES  NO

Date of formation:

- 10-2 Has the entity changed its name in the past or current year?

If Yes:  YES  NO

NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district?

10-3 Please indicate what services the entity provides:

- 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:

- 10-6 Does the entity have a certified mill levy?

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	0.469
<b>Total mills</b>	<b>0.469</b>

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



**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	1, Henry LeVally personally reviewed and approved this application for exemption from audit. Signed: <u>Henry LeVally</u> My term Expires: <u>6-1-2021</u>	2, Luther Pipher personally reviewed and approved this application for exemption from audit. Signed: <u>Luther Pipher</u> My term Expires: <u>6-1-2021</u>	3, Robert Tracy personally reviewed and approved this application for exemption from audit. Signed: <u>Robert Tracy</u> My term Expires: <u>6-1-2020</u>	4, Monty Todd personally reviewed and approved this application for exemption from audit. Signed: <u>Monty Todd</u> My term Expires: <u>6-1-2020</u>	5, Patrice Alonzo personally reviewed and approved this application for exemption from audit. Signed: <u>Patrice Alonzo</u> My term Expires: <u>6-1-2022</u>	6, Leslie Linman personally reviewed and approved this application for exemption from audit. Signed: <u>Leslie Linman</u> My term Expires: <u>6-1-2020</u>	7, Joe Oglesby personally reviewed and approved this application for exemption from audit. Signed: <u>Joe Oglesby</u> My term Expires: <u>6-1-2020</u>
1	Henry LeVally	attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Date: <u>3/9/2019</u>	attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Date: <u>3/9/2019</u>	attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Date: <u>3/9/18</u>	attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Date: <u>3/11/19</u>	attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Date: <u>3/9/2019</u>	attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Date: <u>3/9/2019</u>	
2	Luther Pipher							
3	Robert Tracy							
4	Monty Todd							
5	Patrice Alonzo							
6	Leslie Linman							
7	Joe Oglesby							