

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Jackson County Water Conservancy District
% Wm. Kent Crowder, President
P.O. Box 1019
Walden, CO 80480
Wm. Kent Crowder, President
(970) 723-4660
kentcrowder47@gmail.com
(970) 723-4706

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

CONTACT PERSON
PHONE
EMAIL
FAX

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

Robert L. Carlstrom
Owner
North Park Accounting
437 Lafever Street, Walden, CO 80480
(970) 723-8470
12-Mar-19
NO RELATIONSHIP TO THE ENTITY

PREPARER (SIGNATURE REQUIRED)

Robert L. Carlstrom

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
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

P

RECEIVED
March 27, 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		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL Fund	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 426,686	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 345,465	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 774	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 772,925	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 772,925	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	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	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
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) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-32	Restricted EMERGENCY RESERVE (TABOR)	\$ 6,750	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-34	Assigned [specify...]	\$ 135,000	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-35	Unassigned:	\$ 631,175	\$ -		\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 772,925	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 772,925	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

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*	
Tax Revenue				Tax Revenue			
2-1	Property (include mills levied in Question 10-6)	\$ 29,992	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 6,536	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue :	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5	Interest Apportionment and Delinquent Taxes	\$ 1,064	\$ -		\$ -	\$ -	
2-6	Colorado Parks and Wildlife Impact Assistance	\$ 44	\$ -		\$ -	\$ -	
2-7	U.S. Fish and Wildlife Service Refuge Revenue Sharing	\$ 327	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 37,964	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
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	\$ 5,641	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 8,016	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]: Refunds	\$ 32	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23	Consumptive Depletion Allowance Payments	\$ 96,000	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 147,652	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	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	\$ 147,652	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 147,652

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*	
Expenditures				Expenditures			
3-1	General Government	\$ 5,895	\$ -	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	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	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...]:Water Quality Sampling Program	\$ 9,105	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21	Basin-wide Augmentation Plan & Cloud Seeding	\$ 11,442	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 26,442	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
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, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 121,210	\$ -	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	\$ 651,715	\$ -	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.	\$ 772,925	\$ -	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
- NO OUTSTANDING DEBT
- 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.

YES NO

- 4-5 Does the entity have any authorized, but unissued, debt? YES NO
 How much? \$ -
 If yes: 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
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
 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? YES NO
 What are the annual lease payments? NOT APPLICABLE

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	\$ 118,817		
5-2	Certificates of deposit	\$ 308,643		
	TOTAL CASH DEPOSITS		\$ 427,460	
	Investments (if investment is a mutual fund, please list underlying investments):			
	COLOTRUST PLUS+	\$ 345,465		
5-3		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ 345,465	
	TOTAL CASH AND INVESTMENTS		\$ 772,925	

YEAR-END Total of ALL Checking and Savings accounts includes AR 18 to Savings Account due from Treasurer of Jackson County, Colorado.

Please answer the following question by marking in the appropriate box

YES NO N/A

- 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 7-2 Does the entity have a volunteer firemen's pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

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

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

Fund Name	Budgeted Expenditures
GENERAL FUND	\$ 318,200
	\$ -
	\$ -
	\$ -

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)]? YES NO
- Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

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? 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: NEW name
 PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides:

- 10-5 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:

- 10-6 Does the entity have a certified mill levy? YES NO

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	0.550
Total mills	0.550

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes	
Unrestricted Cash & Investments	\$	772,925	Unrestricted Fund Balan	\$	766,175	Total Tax Revenue	\$ 37,964
Current Liabilities	\$	-	Total Fund Balance	\$	772,925	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	-	PY Fund Balance	\$	-	Total Revenue	\$ 147,652
			Total Revenue	\$	147,652	Total Debt Service Principal	\$ -
			Total Expenditures	\$	26,442	Total Debt Service Interest	\$ -
Governmental			Interfund In	\$	-		
Total Cash & Investments	\$	772,151	Interfund Out	\$	-	Enterprise Funds	
Transfers In	\$	-	Proprietary			Net Position	\$ -
Transfers Out	\$	-	- Current Assets	\$	-	- PY Net Position	\$ -
Property Tax	\$	29,992	Deferred Outflow	\$	-	Government-Wide	
Debt Service Principal	\$	-	- Current Liabilities	\$	-	- Total Outstanding Debt	\$ -
Total Expenditures	\$	26,442	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	Ty Wattenberg	Signed <u>Ty Wattenberg</u> Date: <u>3-21-19</u> My term Expires: <u>March 25, 2022</u>
2	Wm. Kent Crowder	Signed <u>Wm. Kent Crowder</u> Date: <u>Mar. 21, 2019</u> My term Expires: <u>March 25, 2019</u>
3	Richard F. Wyatt	Signed <u>Richard F. Wyatt</u> Date: <u>3/21/2019</u> My term Expires: <u>March 25, 2019</u>
4	James A. Baller Jr.	Signed <u>James A. Baller Jr.</u> Date: <u>3/21/2019</u> My term Expires: <u>March 25, 2020</u>
5	Scott C. Fischer	Signed _____ Date: _____ My term Expires: <u>March 25, 2021</u>
6	Carl Trick II	Signed <u>Carl Trick II</u> Date: <u>3/21/19</u> My term Expires: <u>March 25, 2022</u>
7	Pat VanValkenburg	Signed <u>Pat VanValkenburg</u> Date: <u>3/21/2019</u> My term Expires: <u>March 23, 2021</u>

**JACKSON COUNTY WATER CONSERVANCY DISTRICT
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
as of December 31, 2018**

GENERAL FUND

ASSETS

Cash on Hand (checking, savings & CD)		
Mountain Valley Bank:		
	Checking Account	\$ 32,815
	Savings Account	85,228
	CD 133160010186	\$ 308,643
Investments		
	COLOTRUST PLUS+ Account Number: CO-01-0374-8001	<u>\$ 345,465</u>
	Total Cash and Investments	<u>\$ 772,151</u>
Due from Other Entities or Fund		
	Due from Jackson County Treasurer (Receivables to Savings Account)	774
		=====
	TOTAL ASSETS)	\$ 772,925

LIABILITIES

Accounts Payable	0
Bonds/Loan Payments	0
Lease Purchase Payments	0
Due to others	0
Due to other Taxing Entities	0
Deferred Revenue	0

TOTAL LIABILITIES	0

EQUITY

TABOR Emergency Reserves	\$ 6,750
Capital/General Operating Reserves	135,000
Undesignated/Unreserved	631,175

Total Reserved and nonreserved Funds (FUND BALANCE)	\$ 772,925
	=====
TOTAL LIABILITIES AND EQUITY	\$ 772,925

**JACKSON COUNTY WATER CONSERVANCY DISTRICT
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL**

For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
2018 REVENUES			
Property Tax	\$ 30,634	\$29,992	\$ (642)
Specific Ownership Tax	6,684	6,536	(148)
Delinquent Tax and Interest Apportionment	100	1,064	964
Intergovernmental Revenue (State & Federal)	390	371	(19)
Interest Earnings and Miscellaneous	1,500	8,048	6,548
Funds for Water Quality Studies & Depletion Allowance	100,000	96,000	(4,000)
Grant Funds	<u>56,463</u>	<u>\$ 5,641</u>	<u>\$ (50,822)</u>
TOTAL REVENUES	\$195,771	\$147,652	\$ (48,119)

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
2018 EXPENDITURES			
Administrative	\$ 5,660	\$ 3,516	\$ (2,144)
Insurance	2,500	1,848	(652)
Accounting and Legal Fees	40,150	531	(39,619)
Capital Outlay	0	0	0
Water Quality Sampling and 303(d) Project	13,560	9,105	(4,455)
Video Project, Public Trust, & Other water projects	70,000	0	(70,000)
Water Supply Reserve Fund Projects	51,330	11,442	(39,888)
Emergency & Capital/Gen. Op.	<u>135,000</u>	<u>0</u>	<u>(135,000)</u>
TOTAL OPERATING & RESERVE EXPENDITURES	\$318,200	\$ 26,442	\$ (291,758)

**EXCESS (DEFICIENCY) OF REVENUES
OVER (UNDER) EXPENDITURES**

\$121,210

FUND BALANCE Beginning of Year (Reserved & Unreserved)

\$651,715

FUND BALANCE End of Year (Reserved & Unreserved)

\$772,925

**NOTES TO AUDIT WORKSHEET-YEAR ENDING 12/31/18
JACKSON COUNTY WATER CONSERVANCY DISTRICT**

INTEREST EARNED IN 2018

Mountain Valley Bank Savings Account	\$	237
Mountain Valley Bank- CD 133160010186		2,596
COLOTRUST		5,184

TOTAL INTEREST EARNED	\$	8,017

TOTAL CASH, CASH EQUIVALENTS AND INVESTMENTS AS OF 12/31/15

Mountain Valley Bank Checking Account	\$	32,815
Mountain Valley Bank Savings Account (Includes Receivable From County Treasurer)		86,002
Mountain Valley Bank CD 133160010186		308,643
COLOTRUST Account Number CO-01-0374-8001		345,465

	\$	772,925

JCWCD RESOLUTION NO. 2019-iii-21

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR CALENDAR YEAR 2018 FOR THE JACKSON COUNTY WATER CONSERVANCY DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Jackson County Water Conservancy 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 provisions of Section 29-1-603, C.R.S.; and





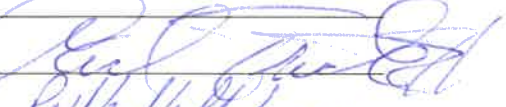

WHEREAS, neither revenues nor expenditures for the Jackson County Water Conservancy District exceeded \$750,000 for the year 2018; and

WHEREAS, an application for exemption from audit for the Jackson County Water Conservancy District has been prepared by Robert L. Carlstrom, 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 Directors of the Jackson County Water Conservancy District that the application for exemption from audit for the Jackson County Water Conservancy District for the fiscal year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Jackson County Water Conservancy District; that those members of the Board of Directors 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 Jackson County Water Conservancy District for the fiscal year ended December 31, 2018.

ADOPTED THIS 21st day of March, 2019.

	<u>Date Term Expires</u>	<u>Signature</u>
<u>Ty Wattenberg</u>	<u>03/25/2022</u>	
<u>Wm. Kent Crowder</u>	<u>03/25/2019</u>	
<u>Richard F. Wyatt</u>	<u>03/25/2019</u>	
<u>James A. Baller Jr.</u>	<u>03/25/2020</u>	
<u>Scott C. Fischer</u>	<u>03/25/2021</u>	
<u>Carl Trick II</u>	<u>03/25/2022</u>	
<u>Pat VanValkenburg</u>	<u>03/23/2021</u>	