

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

North La Junta Conservancy District  
17 Ash Street  
La Junta, Colorado 81050

For the Year Ended  
12/31/18  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Rose Ward  
719-384-2026  
avonrose@bresnan.net

### 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

Rose Ward  
Secretary  
  
  
719-384-2026  
x12/12/2018

### PREPARER (SIGNATURE REQUIRED)

*Rose Ward*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

## 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
2-1	<b>Taxes: Property</b> (report mills levied in Question 10-6)	\$ -
2-2	Specific ownership	\$ 332
2-3	Sales and use	\$ -
2-4	Other (specify): delinquent tax prior year	\$ 9
2-5	Licenses and permits	\$ -
2-6	Intergovernmental: Grants	\$ -
2-7	Conservation Trust Funds (Lottery)	\$ -
2-8	Highway Users Tax Funds (HUTF)	\$ -
2-9	Other (Specify) interest on reserve	\$ 2
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	\$ -
2-21	Other (specify) County Treasurer Fees	\$ 32
2-22		\$ -
2-23		\$ -
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 375

Please use this space to provide any necessary explanations

## 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
3-1	<b>Administrative</b>	\$ 168
3-2	Salaries	\$ -
3-3	Payroll taxes	\$ -
3-4	Contract services	\$ -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 300
3-7	Accounting and legal fees	\$ -
3-8	Repair and maintenance	\$ -
3-9	Supplies	\$ -
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	\$ 1,867
3-16	Capital outlay	\$ -
3-17	Debt service principal (should agree with Part 4)	\$ -
3-18	Debt service interest	\$ -
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -
3-20	Repayment of Developer Advance Interest	\$ -
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -
3-23	Other (specify) County Treasurer Fee	\$ 32
3-24		\$ -
3-25		\$ -
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$ 2,367

Please use this space to provide any necessary explanations

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 <b>Does the entity have outstanding debt?</b> If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 <b>Is the debt repayment schedule attached? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 <b>Is the entity current in its debt service payments? If no, MUST explain:</b> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 <b>Please complete the following debt schedule, if applicable:</b> (please only include principal amounts)(enter all amount as positive numbers)				
<b>General obligation bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue bonds</b>	\$ -	\$ -	\$ -	\$ -
<b>Notes/Loans</b>	\$ -	\$ -	\$ -	\$ -
<b>Leases</b>	\$ -	\$ -	\$ -	\$ -
<b>Developer Advances</b>	\$ -	\$ -	\$ -	\$ -
<b>Other (specify):</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*must tie to prior year ending balance

	Yes	No
4-5 <b>Does the entity have any authorized, but unissued, debt?</b> If yes: How much? <span style="float: right;">\$ -</span> Date the debt was authorized: <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6 <b>Does the entity intend to issue debt within the next calendar year?</b> If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 <b>Does the entity have debt that has been refinanced that it is still responsible for?</b> If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 <b>Does the entity have any lease agreements?</b> If yes: What is being leased? <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span> What is the original date of the lease? <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span> Number of years of lease? <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span> Is the lease subject to annual appropriation? <span style="float: right;"><input type="checkbox"/></span> What are the annual lease payments? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 <b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 7,873	
5-2 <b>Certificates of deposit</b>	\$ -	
<b>Total Cash Deposits</b>		\$ 7,873
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 7,873

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 <b>Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 <b>Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?</b>	<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?  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:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 16,992	\$ -	\$ -	\$ 16,992
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 16,992</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,992</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?  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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$ -

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.?  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:

General Fund	\$ 7,873

## 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,**



Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

**10-1 Is this application for a newly formed governmental entity?**



If yes: **Date of formation:**

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



If yes: **Please list the NEW name & PRIOR name:**

**10-3 Is the entity a metropolitan district?**



**Please indicate what services the entity provides:**

**10-4 Does the entity have an agreement with another government to provide services?**



If yes: **List the name of the other governmental entity and the services provided:**

**10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during**



If yes: **Date Filed:**

**10-6 Does the entity have a certified Mill Levy?**



If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

Bond Redemption mills

General/Other mills

0.753

Total mills

0.753

Please use this space to provide any explanations or comments:

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	Verald Quick	I <u>Verald Quick</u> , 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 <u>Verald R. Quick</u> Date: _____ My term Expires: <u>June 30, 2020</u>
2	David Nimmo	I <u>David Nimmo</u> , 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 <u>David Nimmo</u> Date: _____ My term Expires: <u>June 30, 2021</u>
3	Rose Ward	I <u>Rose Ward</u> , 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 <u>Rose Ward</u> Date: _____ My term Expires: <u>June 30, 2019</u>
4		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: _____
5		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: _____
6		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: _____
7		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: _____