

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

SEDGWICK SAND DRAWS WATERSHED CONSERV. DIST.
315 CEDAR STREET
JULESBURG, CO 80737
LARRY FRAME
970-474-3737

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

CONTACT PERSON
PHONE
EMAIL
FAX

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

DANIEL M PEDERSON
CPA
LIITTJOHANN, KAUFFMAN AND PEDERSON, CPA'S
106 EAST FIRST STREET, JULESBURG, CO 80737
970-474-3326
3/15/2019

PREPARER (SIGNATURE REQUIRED)

Daniel Pederson 3/15/19

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)



P

RECEIVED

April 2, 2019

Office of the State Auditor

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 3,262	
2-2	Specific ownership	\$ 356	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ 26	
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):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ 5	
2-13	Investment income	\$ 374	
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):		
2-22			
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 4,023	

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 98	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 750	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,250	
3-7	Accounting and legal fees	\$ 1,800	
3-8	Repair and maintenance		
3-9	Supplies	\$ 10	
3-10	Utilities and telephone		
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
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):		
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 3,908	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior 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 tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

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

Please use this space to provide any explanations or comments:

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 35,626	
5-2	Certificates of deposit	\$ 41,448	
	Total Cash Deposits		\$ 77,074
	Investments (if investment is a mutual fund, please list underlying investments):		
	<div style="border: 1px solid black; width: 100%; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; width: 100%; margin-top: 5px;"></div>	\$ -	
5-3	<div style="border: 1px solid black; width: 100%; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; width: 100%; margin-top: 5px;"></div>	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 77,074

Please answer the following questions by marking in the appropriate boxes

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

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

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

Yes No

- 6-1 Does the entity have capital assets?
- 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:

Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 98,951	\$ -	\$ -	\$ 98,951
Buildings		\$ -	\$ -	\$ -
Machinery and equipment	\$ 29,936		\$ -	\$ 29,936
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 128,887	\$ -	\$ -	\$ 128,887

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?
- 7-2 Does the entity have a volunteer firemen's pension plan?

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

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.?

- 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:

GENERAL FUND	\$ 13,900

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box.

- 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.]
- Yes No

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

- 10-1 Is this application for a newly formed governmental entity? Yes No
- If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year? Yes No
- If yes: Please list the NEW name & PRIOR name:
- 10-3 Is the entity a metropolitan district? Yes No
- Please indicate what services the entity provides:
- 10-4 Does the entity have an agreement with another government to provide services? Yes No
- If yes: List the name of the other governmental entity and the services provided:
- 10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during Yes No
- If yes: Date Filed:
- 10-6 Does the entity have a certified Mill Levy? Yes No
- If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	0.33
Total mills	0.33

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Print the names of ALL current governing board members below.

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

Board Member	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
1	ROBERT MCCLARY	
2	KENNETH SITNER	Signed <u>[Signature]</u> Date: <u>3-27-19</u> My term Expires: <u>undecided</u>
3	LAWRENCE FRAME	Signed <u>[Signature]</u> Date: <u>3-27-19</u> My term Expires: <u>undecided</u>
4		
5		
6		
7		

SEDGWICK SAND DRAW WATERSHED CONSERVANCY DISTRICT
RESOLUTION TO ADOPT APPLICATION FOR EXEMPTION FROM AUDIT

A RESOLUTION TO ADOPT THE APPLICATION FOR EXEMPTION FROM AUDIT FOR THE SEDGWICK SAND DRAW WATERSHED CONSERVANCY DISTRICT, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2018 AND ENDING ON THE LAST DAY OF DECEMBER, 2018.

WHEREAS, the Board of Directors of the Sedgwick Sand Draw Watershed Conservancy District has received a proposed application for Exemption from Audit on March 20, 2019, for its consideration;

WHEREAS, neither revenue nor expenditures for Sedgwick Sand Draw Watershed Conservancy District exceeded \$100,000 for Fiscal Year 2018; and

WHEREAS, an application for exemption from audit for Sedgwick Sand Draw Watershed Conservancy District has been prepared by Daniel M. Pederson, a person skilled in governmental accounting; and


NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SEDGWICK SAND DRAW WATERSHED CONSERVANCY DISTRICT, COLORADO:

That the Sedgwick Sand Draw Watershed Conservancy District meets the requirements of the local Government Audit Law under Section 29-1-603 C.R.S.

ADOPTED, this 27th day of March, 2019.


Chairman

ATTEST:


Secretary

SPECIAL MEETING
OF THE
SEDGWICK SAND DRAW WATERSHED CONSERVANCY DISTRICT
BOARD OF DIRECTORS

A Special meeting was called to consider the resolution to adopt the Application for exemption from Audit.


RESOLVED: that the Resolution to Adopt the Application for exemption from Audit, a copy of which is hereby attached, was approved by a unanimous vote of the Board of Directors.

Signed this 27th day of March, 2019.



Chairman

ATTEST:



Secretary

I hereby certify that this is a true and exact copy of the minutes of the meeting of the Sedgwick Sand Draw Watershed Conservancy District Board of Directors held on March 27th, 2019.



Chairman

LIITTJOHANN, KAUFFMAN and PEDERSON
Certified Public Accountants

David A. Kauffman, C.P.A., P.C.

Daniel M. Pederson, C.P.A.'s P.C.

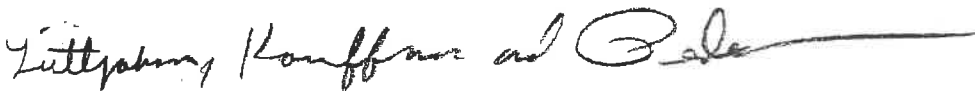
March 15, 2019

Sedgwick Sand Draw Watershed Conservancy District
% Larry Frame
315 Cedar Street
Julesburg, CO 80737

We have compiled the accompanying Application for Exemption from Audit as of
December 31, 2018.

A compilation is limited to presenting information that is the representation of management.
We have not audited or reviewed the accompanying Application for Exemption from Audit
and accordingly, do not express an opinion or any other form of assurance on the
application.

We are not independent in relation to this engagement.



Liittjohann, Kauffman and Pederson
Certified Public Accountants

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