

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT ADDRESS

WY Ground Water Management DIST
14 W 2nd ave Yuma, CO 80759
Kyle Sprouse
970-630-3662

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

Ken Raskop
Outside Accountant
Ken Raskop Tax Service
177 W 3rd Street Wray CO 80758
970-630-3662
8/21/2019

### PREPARER (SIGNATURE REQUIRED)

Ken Raskop

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

I am late, this just went past my radar  
tried to go through Pe  
I will need help.

Ken

# RECEIVED

Office of the State Auditor

September 10, 2019

Why can't data  
be shared - you and  
the Division of local  
affairs??

## 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)	\$ 38060 -	
2-2	Specific ownership	\$ 4240 -	
2-3	Sales and use	\$ -	
2-4	Other (specify): PUMP ASSESSMENTS	\$ 9990 -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants - COB	\$ 3003 -	
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	\$ -	
2-13	Investment income	\$ 741 -	
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): CHEMIGATION	\$ 3288 -	
2-22	RENTAL	\$ 2500 -	
2-23	FLOWMETER RENTS	\$ 10456 -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ -	

## 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	\$ 4308 -	
3-2	Salaries	\$ 10200 -	
3-3	Payroll taxes	\$ 780 -	
3-4	Contract services	\$ 840 -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 315 -	
3-7	Accounting and legal fees	\$ 1188 -	
3-8	Repair and maintenance	\$ 518 -	
3-9	Supplies	\$ 299 -	
3-10	Utilities and telephone	\$ 4250 -	
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	TRK RENTAL	\$ 4800 -	
3-25	TRK EXPENSES	\$ 3637 -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ -	30175

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 type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 600px; 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: 600px; 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):	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>

None

\*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? <span style="float: right;">\$ -</span> Date the debt was authorized: <span style="float: right;">_____</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <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	YEAR-END Total of ALL Checking and Savings Accounts	\$ 146,950	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 146,950</b>
	Investments (if investment is a mutual fund, please list underlying investments)		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 146,950</b>

		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?  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

Complete the following capital assets table:	Balance beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 48237-	\$ -	\$ -	\$ 48237
Machinery and equipment	\$ 15412	\$ -	\$ -	\$ 15412
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 63649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63649</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.):	\$ -	<i>None</i>
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	38060

## 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	.345 -
Total mills	1.345 -

Please use this space to provide any explanations or comments:

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT  
Pursuant to Section 29-1-604 CRS

A RESOLUTION /ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL  
YEAR 2018 FOR THE W-Y GROUNDWATER MANAGEMENT DISTRICT, STATE OF COLORADO.


WHEREAS, THE BOARD OF DIRECTORS OF W-Y GROUNDWATER MANGEMENT 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 five hundred 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 revenue nor expenditures for W-Y GROUNDWATER MANGEMENT DISTRICT  
Exceeded \$100,000 for Fiscal Year 2018; and

WHEREAS, an application for exemption from audit for W-Y Groundwater Management District  
has been prepared by Ken Roskop, a person skilled in governmental accounting; and

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the W-Y Groundwater  
Management District that the application for exemption from audit for W-Y Groundwater District for  
Fiscal Year ended December 31, 2018 has been personally reviewed and is hereby approved by a  
Majority of the Board of Directors of the W-Y Groundwater Management 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 W-Y  
Groundwater Management District for the fiscal year ended December 31, 2018.

ADOPTED THIS 21<sup>ST</sup> of AUGUST 2019 by  MGR

**PART 11 - GOVERNING BODY APPROVAL**

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 \$100,000 or less must have an application prepared by a person skilled in 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		A MAJORITY of the governing board members must complete and sign in the column	
Board Member 1	Print Board Members Name <u>DENNY SALVADOR</u>	I <u>DENNY SALVADOR</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed <u>Denny Salvador</u> Date: <u>8/28/19</u> My term Expires: <u>2021</u>	
Board Member 2	Print Board Members Name <u>Ray Strand</u>	I <u>Ray Strand</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed <u>Ray Strand</u> Date: <u>8/28/19</u> My term Expires: <u>2021</u>	
Board Member 3	Print Board Members Name <u>Ruben Richardson</u>	I <u>Ruben Richardson</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed <u>Ruben Richardson</u> Date: <u>8-28-19</u> My term Expires: <u>2023</u>	
Board Member 4	Print Board Members Name <u>Henry Harman</u>	I <u>Henry Harman</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed <u>Henry Harman</u> Date: <u>8-28-19</u> My term Expires: <u>2023</u>	
Board Member 5	Print Board Members Name <u>Tyson Brown</u>	I <u>Tyson Brown</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed <u>Tyson Brown</u> Date: <u>8-28-19</u> My term Expires: <u>2023</u>	
Board Member 6	Print Board Members Name <u>Roger Seedorf</u>	I <u>Roger Seedorf</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed <u>Roger Seedorf</u> Date: <u>8-28-19</u> My term Expires: <u>2023</u>	
Board Member 7	Print Board Members Name <u>Ward Deering</u>	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed <u>Ward Deering</u> Date: <u>8-28-19</u> My term Expires: <u>2021</u>	