

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

|   |
|---|
| WASHINGTON COUNTY CONSERVATION DISTRICT |
| P.O. BOX U                              |
|   |
|   |
| CAROLYN PAYNE                           |
| 970-554-0561                            |
| washingcountycd@gmail.com               |
|   |

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

|                            |
|----------------------------|
| CAROLYN PAYNE              |
| OFFICE MANAGER             |
|                            |
| P.O. BOX U AKRON, CO 80720 |
| 970-554-0561               |
| 3/8/2019                   |

### PREPARER (SIGNATURE REQUIRED)

Carolyn Payne

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## 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)   | \$ -                    |   |
| 2-2   | Specific ownership                                       | \$ -                    |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Other (specify):   | \$ -                    |   |
| 2-5   | Licenses and permits                                     | \$ -                    |   |
| 2-6   | Intergovernmental: Grants                                | \$ 32,535               |   |
| 2-7   | Conservation Trust Funds (Lottery)                       | \$ -                    |   |
| 2-8   | Highway Users Tax Funds (HUTF)                           | \$ -                    |   |
| 2-9   | Other (specify): DIRECT ASSISTANCE                       | \$ 5,554                |   |
| 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): SALES OF TREES & TREE SUPPLIES          | \$ 12,862               |   |
| 2-22  | SALE OF COMMODITIES & WALK-IN                            | \$ 26,944               |   |
| 2-23  |  | \$ -                    |   |
| 2-24  | (add lines 2-1 through 2-23) TOTAL REVENUE               | \$ 77,895               |   |

## 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  | \$ 6,800                |   |
| 3-2   | Salaries  | \$ 21,358               |   |
| 3-3   | Payroll taxes   | \$ 5,468                |   |
| 3-4   | Contract services   | \$ -                    |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ 938                  |   |
| 3-7   | Accounting and legal fees   | \$ -                    |   |
| 3-8   | Repair and maintenance  | \$ -                    |   |
| 3-9   | Supplies  | \$ 393                  |   |
| 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): Walk-In Program  | \$ 16,772               |   |
| 3-24  | TREE & TREE SUPPLIES EXPENSE  | \$ 8,719                |   |
| 3-25  |   | \$ -                    |   |
| 3-26  | (add lines 3-1 through 3-24) TOTAL EXPENDITURES                         | \$ 60,448               |   |

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.

- 4-1 Does the entity have outstanding debt?  
If Yes, please attach a copy of the entity's Debt Repayment Schedule. Yes  No
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: Yes  No

- 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)(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>        | <b>\$ -</b>         | <b>\$ -</b>             |

\*must tie to prior year ending balance

- 4-5 Does the entity have any authorized, but unissued, debt? Yes  No

If yes: How much? \$ -

Date the debt was authorized:

- 4-6 Does the entity intend to issue debt within the next calendar year? Yes  No

If yes: 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? 2/3 of 80 acres of land (53ac)

What is the original date of the lease?

May-78

Number of years of lease?

Year by Year

Is the lease subject to annual appropriation? Yes  No

What are the annual lease payments? \$ 1.00

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                           | \$ 35,524 |                  |
| 5-2 Certificates of deposit   | \$ 35,487 |                  |
| <b>Total Cash Deposits</b>  |           | <b>\$ 71,011</b> |
| Investments (if investment is a mutual fund, please list underlying investments): |           |                  |
|   | \$ -      |                  |
|   | \$ -      |                  |
|   | \$ -      |                  |
|   | \$ -      |                  |
| <b>Total Investments</b>  |           | <b>\$ -</b>      |
| <b>Total Cash and Investments</b>   |           | <b>\$ 71,011</b> |

- Please answer the following questions by marking in the appropriate boxes
- 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.)? Yes  No  N/A

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?   | <input checked="" type="checkbox"/> | <input 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:

|                                | Balance - beginning of the year* | Additions (Must be included in Part 3) | Deletions   | Year-End Balance |
|--------------------------------|----------------------------------|--|-------------|------------------|
| Land                           | \$ 21,333                        | \$ -                                   | \$ -        | \$ 21,333        |
| Buildings                      | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Machinery and equipment        | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Furniture and fixtures         | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Infrastructure                 | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Construction In Progress (CIP) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain): Computer      | \$ 821                           | \$ -                                   | \$ -        | \$ 821           |
| Accumulated Depreciation       | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>                   | <b>\$ 22,154</b>                 | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ 22,154</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? | <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.):  | \$ -        |
| <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.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8-2 | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

|              |            |
|--------------|------------|
| GENERAL FUND | \$ 169,190 |
|              |            |
|              |            |
|              |            |

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

Please answer the following question by marking in the appropriate box

- |     |   | Yes                                 |  | No                       |
|-----|---|-------------------------------------|--|--------------------------|
| 9-1 | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X,</b>   | <input checked="" type="checkbox"/> |  | <input type="checkbox"/> |
|     | 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    | <b>Is this application for a newly formed governmental entity?</b>  | <input type="checkbox"/> |  | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px; height: 20px;" type="text"/>   |                          |  |                                     |
| 10-2    | <b>Has the entity changed its name in the past or current year?</b>   | <input type="checkbox"/> |  | <input type="checkbox"/>            |
| If yes: | Please list the NEW name & PRIOR name:<br><input style="width: 600px; height: 20px;" type="text"/>                                    |                          |  |                                     |
| 10-3    | <b>Is the entity a metropolitan district?</b>   | <input type="checkbox"/> |  | <input type="checkbox"/>            |
|         | Please indicate what services the entity provides:<br><input style="width: 600px; height: 20px;" type="text"/>                        |                          |  |                                     |
| 10-4    | <b>Does the entity have an agreement with another government to provide services?</b>   | <input type="checkbox"/> |  | <input type="checkbox"/>            |
| If yes: | List the name of the other governmental entity and the services provided:<br><input style="width: 600px; height: 20px;" type="text"/> |                          |  |                                     |
| 10-5    | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b>                          | <input type="checkbox"/> |  | <input type="checkbox"/>            |
| If yes: | Date Filed: <input style="width: 450px; height: 20px;" type="text"/>  |                          |  |                                     |
| 10-6    | <b>Does the entity have a certified Mill Levy?</b>  | <input type="checkbox"/> |  | <input checked="" type="checkbox"/> |
| If yes: | Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):                                    |                          |  |                                     |

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

Please use this space to provide any explanations or comments:

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT  
(pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT  
FOR FISCAL YEAR 2018 FOR THE WASHINGTON COUNTY CONSERVATION DISTRICT  
STATE OF COLORADO.

WHEREAS, the board of supervisors of the Washington County Conservation District wishes to claim exemption from 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 exponders 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

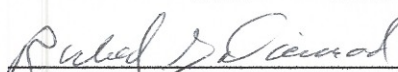
WHEREAS, neither revenue or expenditures for the Washington County Conservation District, exceed \$100,000 for the fiscal Year of 2018 and

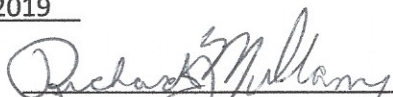
WHEREAS, an application for Exemption from Audit for the Washington County Conservation District has been prepared by Carolyn Payne a person skilled in government accounting, and

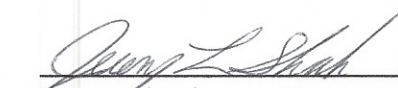
WHEREAS, said application for Exemption from Audit has been completed in accordance with regulations, issued by the State Auditors.

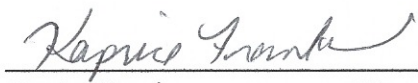
NOW THEREFORE, be it resolved/ordained by the Board of Supervisors of the Washington County Conservation District, that the application for Exemption from Audit for the Washington County Conservation District for the fiscal year ended December 31, 2018 has been personally reviewed and is here by approved by a majority of the Board of Supervisors of the Washington County Conservation District that those members of the Board of Supervisors have signed 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 Washington County Conservation District for the fiscal year ended December 31, 2018.

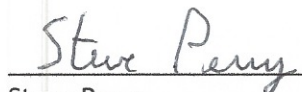
ADOPTED THIS <sup>20</sup>~~13~~ DAY of MARCH A.D. 2019

  
Richard (Dick) Diamond      President

  
Rich Mullaney      Vice-President

  
Jeremy Shook      Secretary/Treasurer

  
Kaprice Franke      Member

  
Steve Perry      Member

\_\_\_\_\_  
Barney Filla      Member

\_\_\_\_\_  
VACENT