

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Lubers Drainage District  
35723 Co Rd 30  
Mc Clave CO 81057

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Stephanie Malone  
719 829-4113  
bmalone85@hotmail.com

### 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

Ronny R Farmer  
owner  
rfarmer, llc  
P O Box 1173 Lamar CO 81052  
719 336-7428  
11-Mar-20

### PREPARER (SIGNATURE REQUIRED)

see accountants compilation report

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

Office of the State Auditor  
March 30, 2020

## 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)   | \$ 1,475                |   |
| 2-2   | Specific ownership                                       | \$ -                    |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Other (specify):   | \$ -                    |   |
| 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                                      | \$ -                    |   |
| 2-13  | Investment income  | \$ 106                  |   |
| 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               | \$ 1,581                |   |

## PART 3 - EXPENDITURES/EXPENSES

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  | \$ 3                    |   |
| 3-2   | Salaries  | \$ -                    |   |
| 3-3   | Payroll taxes   | \$ -                    |   |
| 3-4   | Contract services   | \$ -                    |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ -                    |   |
| 3-7   | Accounting and legal fees   | \$ 250                  |   |
| 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  | \$ -                    |   |
| 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/EXPENSES                | \$ 253                  |   |

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?<br>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:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">not applicable</div>            | <input type="checkbox"/>             | <input checked="" type="checkbox"/> |                        |                            |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">not applicable</div> | <input type="checkbox"/>             | <input type="checkbox"/>            |                        |                            |
| 4-4 Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers)                          |                                      |                                     |                        |                            |
|   | Outstanding at<br>end of prior year* | Issued during<br>year               | Retired during<br>year | Outstanding at<br>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

Please answer the following questions by marking the appropriate boxes.

|   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| 4-5 Does the entity have any authorized, but unissued, debt?<br>If yes: How much? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div><br>Date the debt was authorized: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"></div>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-6 Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-7 Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 Does the entity have any lease agreements?<br>If yes: What is being leased? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"></div><br>What is the original date of the lease? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"></div><br>Number of years of lease? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"></div><br>Is the lease subject to annual appropriation?<br>What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div> | <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                           | \$ 14,930 |                  |
| 5-2 Certificates of deposit   | \$ -      |                  |
| <b>Total Cash Deposits</b>  |           | <b>\$ 14,930</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>\$ 14,930</b> |

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

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        | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Furniture and fixtures         | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Infrastructure                 | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Construction In Progress (CIP) | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Other (explain):               | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation       | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>                   | <b>\$ -</b>                     | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ -</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:

| Fund Name | Budgeted Expenditures/Expenses |
|-----------|--------------------------------|
| General   | \$ 1,525                       |
|           |                                |
|           |                                |

## 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, Section 20(5)]?



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

Is this application for a newly formed governmental entity?



10-1

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

|  |   |
|--|---|
|  | - |
|--|---|

Total mills

|  |   |
|--|---|
|  | - |
|--|---|

Please use this space to provide any explanations or comments:

Print the names of ALL members of current governing body below.  
Print Board Member's Name

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

|                |                  |  |
|----------------|------------------|--|
| Board Member 1 | Doug Smartt      | I <u>Doug Smartt</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.<br>Signed <u>[Signature]</u><br>Date: <u>3/25/2020</u><br>My term Expires: 2023      |
| Board Member 2 | Del Chase        | I <u>Del Chase</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.<br>Signed <u>[Signature]</u><br>Date: <u>3-25-2020</u><br>My term Expires: 2022        |
| Board Member 3 | Stephanie Malone | I <u>Stephanie Malone</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.<br>Signed <u>[Signature]</u><br>Date: <u>3-25-2020</u><br>My term Expires: 2021 |
| Board Member 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____   |
| Board Member 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____   |
| Board Member 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____   |
| Board Member 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____   |



Independent Accountant's Compilation Report

Board of Directors  
Lubers Drainage District  
McClave, Colorado 80157

Management is responsible for the accompanying Application for Exemption from Audit Short Form of Lubers Drainage District as of December 31, 2019, and for the year then ended in the accompanying prescribed form as prescribed by the Office of the State Auditor, State of Colorado. We have performed our compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying Application for Exemption from Audit Short Form nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion nor provide any assurance about whether the application is in accordance with the requirements of the Office of the State Auditor.

The accompanying Application for Exemption from Audit Short Form was prepared for the purpose of complying with the filing requirements of the Office of the State Auditor and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management Lubers Drainage District and the Office of the State Auditor, State of Colorado, and is not intended to be and should not be used by anyone other than these specified parties.

*rfarmer, llc*

March 23, 2020