APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Orchard City Irrigation District	For the Year Ended 12/31/2019 or fiscal year ended:
ADDRESS	P.O. Box 330	
	Eckert, Colorado 81418	
CONTACT PERSON	Denise Jackson	
PHONE	970-835-3168	
EMAIL	dwatermail@gmail.com	
FAX	970-872-3667	

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least $100,000 but not more than $750,000, and that independent means someone who is separate from the entity.

NAME:	Collice P. Blair Jr.
TITLE	CPA
FIRM NAME (if applicable)	Blair and Associates, P.C.
ADDRESS	105 SE Frontier Avenue, Suite A, Cedaredge, CO 81413
PHONE	970-856-7550
DATE PREPARED	3/4/2020
RELATIONSHIP TO ENTITY	Independent CPA

PREPARER (SIGNATURE REQUIRED)

CPA

	YES	NO	
Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	☐	X	If Yes, date filed:

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Office of the State Auditor

April 1, 2020

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds

Line #	Description	Fund*	Fund*
	Assets		
1-1	Cash & Cash Equivalents	$ -	$ -
1-2	Investments	$ -	$ -
1-3	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ -	$ -
	All Other Assets [specify...]		
1-5		$ -	$ -
1-6		$ -	$ -
1-7		$ -	$ -
1-8		$ -	$ -
1-9		$ -	$ -
1-10		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
	Liabilities		
1-14	Accounts Payable	$ -	$ -
1-15	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ -	$ -
1-20	All Other Liabilities [specify...]	$ -	$ -
1-21		$ -	$ -
1-22		$ -	$ -
1-23		$ -	$ -
1-24		$ -	$ -
1-25		$ -	$ -
1-26		$ -	$ -
1-27		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ -	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance		
1-30	Nonspendable Prepaid	$ -	$ -
1-31	Nonspendable Inventory	$ -	$ -
1-32	Restricted [specify...]	$ -	$ -
1-33	Committed [specify...]	$ -	$ -
1-34	Assigned [specify...]	$ -	$ -
1-35	Unassigned:	$ -	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ -	$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	$ -	$ -

Proprietary/Fiduciary Funds

Description	Fund*	Fund*
Assets		
Cash & Cash Equivalents	$ 120,916	$ -
Investments	$ -	$ -
Receivables	$ 299	$ -
Due from Other Entities or Funds	$ -	$ -
Other Current Assets	$ -	$ -
Total Current Assets	$ 121,215	$ -
Capital Assets, net (from Part 6-4)	$ -	$ -
Other Long Term Assets [specify...]	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-1 through 1-10) TOTAL ASSETS	$ 121,215	$ -
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 121,215	$ -
Liabilities		
Accounts Payable	$ -	$ -
Accrued Payroll and Related Liabilities	$ -	$ -
Accrued Interest Payable	$ -	$ -
Due to Other Entities or Funds	$ -	$ -
All Other Current Liabilities	$ -	$ -
TOTAL CURRENT LIABILITIES	$ -	$ -
Proprietary Debt Outstanding (from Part 4-4)	$ 14,003	$ -
Other Liabilities [specify...]:	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 14,003	$ -
TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
Net Position		
Net Investment in Capital Assets	$ -	$ -
Emergency Reserves	$ -	$ -
Other Designations/Reserves	$ -	$ -
Restricted	$ -	$ -
Undesignated/Unreserved/Unrestricted	$ 107,212	$ -
Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 107,212	$ -
Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ 121,215	$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*
	Tax Revenue		
2-1	Property [include mills levied in Question 10-6]	$ -	$ -
2-2	Specific Ownership	$ -	$ -
2-3	Sales and Use Tax	$ -	$ -
2-4	Other Tax Revenue [specify...]:	$ -	$ -
2-5		$ -	$ -
2-6		$ -	$ -
2-7		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -
2-9	Licenses and Permits	$ -	$ -
2-10	Highway Users Tax Funds (HUTF)	$ -	$ -
2-11	Conservation Trust Funds (Lottery)	$ -	$ -
2-12	Community Development Block Grant	$ -	$ -
2-13	Fire & Police Pension	$ -	$ -
2-14	Grants	$ -	$ -
2-15	Donations	$ -	$ -
2-16	Charges for Sales and Services	$ -	$ -
2-17	Rental Income	$ -	$ -
2-18	Fines and Forfeits	$ -	$ -
2-19	Interest/Investment Income	$ -	$ -
2-20	Tap Fees	$ -	$ -
2-21	Proceeds from Sale of Capital Assets	$ -	$ -
2-22	All Other [specify...]:	$ -	$ -
2-23		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -
	Other Financing Sources		
2-25	Debt Proceeds	$ -	$ -
2-26	Developer Advances	$ -	$ -
2-27	Other [specify...]:	$ -	$ -
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -

Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
Tax Revenue		
Property [include mills levied in Question 10-6]	$ -	$ -
Specific Ownership	$ -	$ -
Sales and Use Tax	$ -	$ -
Other Tax Revenue [specify...]:	$ -	$ -
Water Assessments	$ 134,571	$ -
	$ -	$ -
	$ -	$ -
Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 134,571	$ -
Licenses and Permits	$ -	$ -
Highway Users Tax Funds (HUTF)	$ -	$ -
Conservation Trust Funds (Lottery)	$ -	$ -
Community Development Block Grant	$ -	$ -
Fire & Police Pension	$ -	$ -
Grants	$ -	$ -
Donations	$ -	$ -
Charges for Sales and Services	$ -	$ -
Rental Income	$ -	$ -
Fines and Forfeits	$ -	$ -
Interest/Investment Income	$ 36	$ -
Tap Fees	$ -	$ -
Proceeds from Sale of Capital Assets	$ -	$ -
All Other [specify...]:	$ -	$ -
	$ -	$ -
Add lines 2-8 through 2-23 TOTAL REVENUES	$ 134,607	$ -
Other Financing Sources		
Debt Proceeds	$ -	$ -
Developer Advances	$ -	$ -
Other [specify...]:	$ -	$ -
Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -
Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 134,607	$ -

Please use this space to provide explanation of any items on this page

GRANDTOTALS $ 134,607

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than $750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Please use this space to provide explanation of any items on this page

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Expenditures			Expenses		
3-1	General Government	$ -	$ -	General Operating & Administrative	$ 5,880	$ -
3-2	Judicial	$ -	$ -	Salaries	$ 53,920	$ -
3-3	Law Enforcement	$ -	$ -	Payroll Taxes	$ 11,315	$ -
3-4	Fire	$ -	$ -	Contract Services	$ -	$ -
3-5	Highways & Streets	$ -	$ -	Employee Benefits	$ -	$ -
3-6	Solid Waste	$ -	$ -	Insurance	$ 165	$ -
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -	Accounting and Legal Fees	$ 600	$ -
3-8	Health	$ -	$ -	Repair and Maintenance	$ 10,250	$ -
3-9	Culture and Recreation	$ -	$ -	Supplies	$ -	$ -
3-10	Transfers to other districts	$ -	$ -	Utilities	$ 1,063	$ -
3-11	Other [specify...]:	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-12		$ -	$ -	Other [specify...]	$ -	$ -
3-13		$ -	$ -		$ -	$ -
3-14	Capital Outlay	$ -	$ -	Capital Outlay	$ -	$ -
	Debt Service			Debt Service		
3-15	Principal	$ -	$ -	Principal	$ 3,999	$ -
3-16	Interest	$ -	$ -	Interest	$ 450	$ -
3-17	Bond Issuance Costs	$ -	$ -	Bond Issuance Costs	$ -	$ -
3-18	Developer Principal Repayments	$ -	$ -	Developer Principal Repayments	$ -	$ -
3-19	Developer Interest Repayments	$ -	$ -	Developer Interest Repayments	$ -	$ -
3-20	All Other [specify...]:	$ -	$ -	All Other [specify...]:	$ -	$ -
3-21		$ -	$ -		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ -	$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ 87,642	$ -
3-23	Interfund Transfers (In)	$ -	$ -	Net Interfund Transfers (In) Out	$ -	$ -
3-24	Interfund Transfers Out	$ -	$ -	Other [specify...][enter negative for expense]	$ -	$ -
3-25	Other Expenditures (Revenues):	$ -	$ -	Depreciation	$ -	$ -
3-26		$ -	$ -	Other Financing Sources (Uses) (from line 2-28)	$ -	$ -
3-27		$ -	$ -	Capital Outlay (from line 3-14)	$ -	$ -
3-28		$ -	$ -	Debt Principal (from line 3-15, 3-18)	$ 3,999	$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ 3,999	$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ -	$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	$ 50,964	$ -
3-31	Fund Balance, January 1 from December 31 prior year report	$ -	$ -	Net Position, January 1 from December 31 prior year report	$ 56,248	$ -
3-32	Prior Period Adjustment (MUST explain)	$ -	$ -	Prior Period Adjustment (MUST explain)	$ -	$ -
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	$ -	$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ 107,212	$ -

GRAND TOTAL $ 87,642

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than $750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please use this space to provide any explanations or comments:

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-1	Does the entity have outstanding debt?	X	☐
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	X
4-3	Is the entity current in its debt service payments? If no, MUST explain:	X	☐

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	$ -	$ -	$ -	$ -
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ 18,002	$ -	$ 3,999	$ 14,003
Leases	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ 18,002	$ -	$ 3,999	$ 14,003

*must agree 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?		☐	X
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	X
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	X
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	X
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?	$ -		

PART 5 - CASH AND INVESTMENTS

Please use this space to provide any explanations or comments:

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	$ 120,916	
5-2	Certificates of deposit	$ -	
	TOTAL CASH DEPOSITS		$ 120,916
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 120,916

Please answer the following question by marking in the appropriate box		YES	NO	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☑	☐	☐
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.)? If no, MUST explain:	☑	☐	☐

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?	☐	X	6-2: Not Applicable
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:	☐	X	

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$ -
Buildings	$ -	$ -	$ -	$ -
Machinery and equipment	$ -	$ -	$ -	$ -
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$ -
Buildings	$ -	$ -	$ -	$ -
Machinery and equipment	$ -	$ -	$ -	$ -
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firemen's pension plan?	☐	X	
7-2	Does the entity have a volunteer firemen's pension plan?	☐	X	
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 1?	$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	X	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	X	☐	☐	

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

Orchard City Irrigation District	$ 126,460
	$ -
	$ -
	$ -

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

		YES	NO	Please use this space to provide any explanations or comments:
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	☐	☐	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly fomed governmental entity?	☐	☒	
If yes:	Date of formation:			
10-2	Has the entity changed its name in the past or current year?	☐	☒	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	☐	☒	
10-4	Please indicate what services the entity provides:			
10-5	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:			
10-6	Does the entity have a certified mill levy?	☐	☒	
If yes:	Please provide the number of mills levied for the year reported (do not enter $ amounts):			

Bond Redemption mills	0.000
General/Other mills	0.000
Total mills	0.000

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

Entity Wide:

Unrestricted Cash & Investments	$	120,916
Current Liabilities	$	-
Deferred Inflow	$	-

Governmental

Total Cash & Investments	$	-
Transfers In	$	-
Transfers Out	$	-
Property Tax	$	-
Debt Service Principal	$	-
Total Expenditures	$	-
Total Developer Advances	$	-
Total Developer Repayments	$	-

General Fund

Unrestricted Fund Balar	$	-
Total Fund Balance	$	-
PY Fund Balance	$	-
Total Revenue	$	-
Total Expenditures	$	-
Interfund In	$	-
Interfund Out	$	-

Proprietary

Current Assets	$	121,215
Deferred Outflow	$	-
Current Liabilities	$	-
Deferred Inflow	$	-
Cash & Investments	$	120,916
Principal Expense	$	3,999

Governmental Funds

Total Tax Revenue	$	-
Revenue Paying Debt Service	$	-
Total Revenue	$	-
Total Debt Service Principal	$	-
Total Debt Service Interest	$	-

Enterprise Funds

Net Position	$	107,212
PY Net Position	$	56,248

Government-Wide

Total Outstanding Debt	$	14,003
Authorized but Unissued	$	-
Year Authorized		1/0/1900

Notes

PART 12 - 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 Procedures

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.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual 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 $750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of ALL members of the governing body below. Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	[signature]	I, Bert Sibley, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed [signature] Date: 3-10-20 My term Expires: Jan 2021
2	Niles Riese	I, Niles Riese, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed [signature] Date: 3-26-2020 My term Expires: Jan 2021
3	[signature]	I, Richard Kirkpatrick, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed [signature] Date: 3/26/2020 My term Expires: 1/2021
4	Jeff Wick	I, Jeff Wick, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed [signature] Date: 3-29-2020 My term Expires: 1/2022
5		I, ______, attest that 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 that 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 that 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: ______

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RECEIVED 3-1-19

Orchard City Irrigation District

2760 Acres

		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
	Annual Assessment	$ 35.29	$ 35.29	$ 40.29	$ 40.29	$ 45.82
Income	Water Assessments	$ 96,185	$ 96,649	$ 118,780.02	$ 118,123.26	$ 126,463.20
	Upper Fog / Butte	$ 8,312	$ 8,366	$ -	$ -	$ -
	Alfalfa Ditch	$ 2,534	$ 1,432	$ 3,775.14	$ -	$ -
	Interest	$ 23	$ 29	$ 30.53	$ 20.99	$ -
	Miscellaneous Income	$ -	$ -	$ -	$ 47.25	$ -
	Safety Reimbursement	$ 390	$ 86	$ -	$ -	$ -
	Sedgwick Claim Settlement	$ -	$ -	$ 5,052.00	$ -	$ -
Total income		$ 107,444	$ 106,562	$ 127,637.69	$ 118,191.50	$ 126,463.20
Expenses	Audit	$ 300	$ 300	$ 300.00	$ 300.00	$ 300.00
	Advertising	$ 82		$ 38.91	$ 44.55	$ 40.00
	ATV	$ 53	$ 477	$ 96.86	$ -	$ 100.00
	ATV Repairs			$ 854.78	$ -	$ 500.00
	Salary Alfalfa Ditch			$ 2,000.00	$ 2,500.00	$ 2,500.00
	Automobile Expense	$ 4,813	$ 7,462	$ -	$ -	$ 5,500.00
	Bank Expense	$ 887	$ 813	$ 830.00	$ 932.00	$ 900.00
	Bank Service Charges	$ -	$ -	$ -	$ 126.75	
	Computer Repairs	$ 2,569	$ 229	$ 61.74	$ 768.00	$ 700.00
	Computer Water Program	$ -	$ -	$ 50.00	$ 600.00	$ -
	Contract Labor	$ 2,367	$ 2,300	$ 3,000.00	$ 4,729.91	$ -
	Data Entry / Treasurer	$ 7,000	$ 7,000	$ 7,500.00	$ 7,500.00	$ 7,500.00
	Ditch Maintenance	$ 17,105	$ 22,996	$ 34,017.95	***$ 54,866.52***	$ 40,000.00
	Ditch Rider	$ 7,500	$ 7,500	$ 8,000.00	$ 8,000.00	$ 8,000.00
	Donation	$ -		$ -	$ -	$ -
	Dues / Subscriptions	$ 551	$ 675	$ 552.91	$ 146.78	$ 600.00
	Education	$ -	$ -	$ -	$ -	$ -
	Equipment Rental	$ 230	$ (50)	$ -	$ -	$ 500.00
	Equipment Other	$ -	$ -	$ -	$ 771.00	$ 200.00
	Fuel	$ 345	$ 165	$ 181.86	$ 232.15	$ 400.00
	Insurance - Liability	$ 2,087	$ 2,004	$ 2,100.98	$ 2,626.74	$ 2,750.00
	Insurance - W/Comp	$ 1,969	$ 2,074	$ 1,955.09	***$ 3,250.00***	$ 2,250.00
	Insurance Other			$ 174.19	***$ 3,802.33***	$ 500.00
	Interest Expense	$ -	$ -	$ -	$ -	$ 1,200.00
	Legal Fees	$ -	$ -	$ -	$ -	$ -
	Burn Crew Expense	$ 377	$ 642	$ 3,255.06	$ 3,756.65	$ 4,000.00
	License and Permits	$ -	$ -	$ -	$ 90.00	$ -
	Rent Other	$ -	$ -	$ 50.00	$ 100.00	$ -
	Office Rent	$ -		$ -	$ 3,000.00	$ 3,000.00
	Office Supplies	$ 577	$ 310	$ 393.84	***$ 1,365.18***	$ 750.00
	Proxy Preparation	$ -	$ -	$ -	$ -	$ -
	Payroll Taxes	$ 11,378	$ 11,608	$ 11,966.92	$ 11,350.88	$ 12,000.00
	Program Updating	$ 275	$ 88	$ 350.00	$ -	$ 450.00
	Postage	$ 405	$ 413	$ 333.38	$ 316.18	$ 400.00
	Printing	$ 32	$ 43	$ 200.00	$ -	$ 200.00
	Professional Fee (Delta County)	$ 100		$ 100.00	$ -	$ 100.00
	Safe Deposit Box (in Bank Fees)	$ -	$ -	$ -	$ 120.00	$ 60.00
	Telephone	$ 256	$ 235	$ 256.20	$ 273.11	$ 260.00
	Water Superintendent	$ 28,000	$ 28,000	$ 30,000.00	$ 30,000.00	$ 30,000.00
	Internet Expense	$ 360	$ 360	$ 491.92	$ 799.37	$ 800.00
Total Expenses		$ 89,618	$ 95,643	$ 109,112.59	$ 142,368.10	$ 126,460.00
Net		$ 17,826	$ 10,918	$ 18,525.10	$ (24,176.60)	$ 3.20
	Adjustments	$ -	1290.63	$ 29.51	$ (0.64)	$ -
		$ 17,826	$ 9,628	$ 18,554.61	$ (24,175.96)	$ 3.20