

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Central Yuma County Groundwater Management District  
501 Main Street  
Wray, CO 80758

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

John R Willard  
(970) 332-5800  
yourcpa@premier-accounting.net  
970-797-1537

### 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

John R Willard  
CPA  
Premier Accounting Services, LLC  
501 Main Street, Wray, CO 80758  
(970) 332-5800  
March 16, 2020

### PREPARER (SIGNATURE REQUIRED)

*John R Willard*

|  |   |   |
|--|---|---|
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <b>GOVERNMENTAL</b><br>(MODIFIED ACCRUAL BASIS) | <b>PROPRIETARY</b><br>(CASH OR BUDGETARY BASIS) |
|  | <input checked="" type="checkbox"/>             | <input type="checkbox"/>                        |

**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)   | \$ 39,040                |   |
| 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                                     | \$ 3,099                 |   |
| 2-11  | Fines and forfeits                                       | \$ -                     |   |
| 2-12  | Special assessments                                      | \$ 11,895                |   |
| 2-13  | Investment income  | \$ 2,264                 |   |
| 2-14  | Charges for utility services                             | \$ 1,950                 |   |
| 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) <b>TOTAL REVENUE</b>        | <b>\$ 58,243</b>         |   |

## 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  | \$ -                     |   |
| 3-2   | Salaries  | \$ 17,461                |   |
| 3-3   | Payroll taxes   | \$ 1,336                 |   |
| 3-4   | Contract services   | \$ 3,250                 |   |
| 3-5   | Employee benefits   | \$ 2,572                 |   |
| 3-6   | Insurance   | \$ -                     |   |
| 3-7   | Accounting and legal fees   | \$ 13,426                |   |
| 3-8   | Repair and maintenance  | \$ -                     |   |
| 3-9   | Supplies  | \$ 52                    |   |
| 3-10  | Utilities and telephone   | \$ 1,313                 |   |
| 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  | Rent  | \$ 8,375                 |   |
| 3-25  | Miscellaneous   | \$ 5,468                 |   |
| 3-26  | (add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>         | <b>\$ 53,253</b>         |   |

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.

4-2 Is the debt repayment schedule attached? If no, MUST explain:

4-3 Is the entity current in its debt service payments? If no, MUST explain:

| Please complete the following debt schedule, if applicable:<br>(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

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? \$ -

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?  
If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  
If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?  
If yes: What is being leased? Office & Pickup

What is the original date of the lease? 1/1/2019

Number of years of lease? 1

Is the lease subject to annual appropriation?

What are the annual lease payments? \$ 8,375.04

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                           | \$ 26,314  |                   |
| 5-2 Certificates of deposit   | \$ 221,335 |                   |
| <b>Total Cash Deposits</b>  |            | <b>\$ 247,649</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>\$ 247,649</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.?

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 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:

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        | \$ 1,001                         | \$ -                                   | \$ -        | \$ 1,001         |
| Furniture and fixtures         | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Infrastructure                 | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Construction In Progress (CIP) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain):               | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation       | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| <b>TOTAL</b>                   | <b>\$ 1,001</b>                  | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ 1,001</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?
- 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.):  | \$ -        |
| <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.?

- 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:

| Fund Name    | Budgeted Expenditures/Expenses |
|--------------|--------------------------------|
| General Fund | \$ 289,157                     |
|              |                                |
|              |                                |

### 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

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  
Total mills

|  |       |
|--|-------|
|  | -     |
|  | 0.370 |
|  | 0.370 |

Please use this space to provide any explanations or comments:

# RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE **Central Yuma GWMD**, STATE OF COLORADO.

WHEREAS, the **Board of Directors** of the **Central Yuma GWMD** 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 provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for the **Central Yuma GWMD** exceeded \$100,000 for Fiscal Year 2019; and

WHEREAS, an application for exemption from audit for the **Central Yuma GWMD** has been prepared by **John R. Willard**, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the **Board of Directors** of the **Central Yuma GWMD** that the application for exemption from audit for the **Central Yuma GWMD** for the Fiscal Year ended December, 2019, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Central Yuma GWMD**; 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 **Central Yuma GWMD** for the fiscal year ended December, 2019.

ADOPTED THIS 11th day of March, 2020

| Printed Name of Director | Date Term Expires | Signature   |
|--------------------------|-------------------|---|
| Alex Rock                | 2022              |  |
| Brent Deterding          | 2024              |  |
| Bruce Latoski            | 2022              |  |
| Don Godsey               | 2022              |  |
| Kirk Schepler            | 2024              |  |
| Alan Welp                | 2024              |  |
| Marvin Pletcher          | 2022              | N/A   |
| Jeremy Blach             | 2024              |  |