

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Jackson County Water Conservancy District
% Wm., Kent Crowder, President
P.O. Box 1019, 404 4th Street
Walden, CO 80480
Wm. Kent Crowder
(970) 723-4660
kentcrowder47@gmail.com
(970) 723-4706

For the Year Ended  
12/31/19  
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

Wm. Kent Crowder
President, Jackson County Water Conservancy District
404 4th Street, P.O. Box 1019, Walden, CO 80480
(970) 218-4532
24-Feb-19

### PREPARER (SIGNATURE REQUIRED)



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 25, 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)	\$ 36,556	
2-2	Specific ownership	\$ 8,577	
2-3	Sales and use	\$ -	
2-4	Other (specify): Delinquent Taxes and Interest apportionment	\$ 218	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 23,584	
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	\$ 17,212	
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): U.S. Fish and Wildlife Service Refuge Revenue Sharing	\$ 326	
2-22	Colorado Parks and Wildlife Impact Assistance	\$ 44	
2-23	Pinnacol Insurance Dividend Reimbursement	\$ 43	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 86,560	

## 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	\$ 3,590	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,832	
3-7	Accounting and legal fees	\$ 455	
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): Weather Modification - Cloudseeding	\$ 27,523	
3-24	Water Quality Sampling and Water Sampling for Nitrogen and Phos.	\$ 12,130	
3-25	Impaired Waters Data Review and Report and Stewardship Project	\$ 7,375	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 52,905	

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; width: fit-content; margin-top: 5px;">NOT APPLICABLE</div> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>           | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

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

- |     |   | Yes                                 | No                                  |
|-----|---|-------------------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt?<br>If yes: How much?<br>Date the debt was authorized:                                      | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOT APPLICABLE</div>  |                                     |                                     |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOT APPLICABLE</div>  |                                     |                                     |
| 4-6 | Does the entity intend to issue debt within the next calendar year?<br>If yes: How much?  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOT APPLICABLE</div>  |                                     |                                     |
| 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?                     | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOT APPLICABLE</div>  |                                     |                                     |
| 4-8 | Does the entity have any lease agreements?<br>If yes: What is being leased?<br>What is the original date of the lease?<br>Number of years of lease? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOTHING</div>   |                                     |                                     |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOT APPLICABLE</div>  |                                     |                                     |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOT APPLICABLE</div>  |                                     |                                     |
|     | Is the lease subject to annual appropriation?<br>What are the annual lease payments?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|     | <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">NOT APPLICABLE</div>  |                                     |                                     |

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	\$ 135,958	
5-2	Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>			<b>\$ 135,958</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
	COLOTRUST PLUS +	\$ 670,622	
		\$ -	
5-3		\$ -	
		\$ -	
<b>Total Investments</b>			<b>\$ 670,622</b>
<b>Total Cash and Investments</b>			<b>\$ 806,580</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

NO CAPITAL ASSETS TO INVENTORY

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? NOT APPLICABLE

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 FUND	\$ 326,565

## 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, Section 20(5)]?</b> <small>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.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**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;" type="text" value="NOT APPLICABLE"/>		
10-2	<b>Has the entity changed its name in the past or current year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please list the NEW name & PRIOR name: <input style="width: 550px;" type="text" value="NOT APPLICABLE"/>		
10-3	<b>Is the entity a metropolitan district?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please indicate what services the entity provides: <input style="width: 530px;" type="text" value="NOT APPLICABLE"/>		
10-4	<b>Does the entity have an agreement with another government to provide services?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided: <input style="width: 530px;" type="text" value="NOT APPLICABLE"/>		
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 checked="" type="checkbox"/>
If yes:	Date Filed: <input style="width: 480px;" type="text" value="NOT APPLICABLE"/>		
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		0.550
	Total mills		0.550

Please use this space to provide any explanations or comments:

Print the names of ALL members of current governing body below.

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

Board Member	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
Board Member 1	Ty Wattenberg	I <u>TY WATTENBERG</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. Signed <u>Ty Wattenberg</u> Date: <u>3-14-2020</u> My term Expires: <u>March 25, 2022</u>
Board Member 2	Wm. Kent Crowder	I <u>Wm. Kent Crowder</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. Signed <u>Wm. Kent Crowder</u> Date: <u>March 14, 2020</u> My term Expires: <u>March 25, 2023</u>
Board Member 3	Richard F. Wyatt	I <u>Richard F. Wyatt</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. Signed <u>ABSENT</u> Date: _____ My term Expires: <u>March 25, 2023</u>
Board Member 4	James A. Baller Jr.	I <u>James A. Baller Jr</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. Signed <u>James A. Baller Jr.</u> Date: <u>March 14, 2020</u> My term Expires: <u>March 25, 2020</u>
Board Member 5	Scott C. Fischer	I <u>Scott C. Fischer</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. Signed <u>ABSENT</u> Date: _____ My term Expires: <u>March 25, 2021</u>
Board Member 6	Carl Trick II	I <u>Carl Trick II</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. Signed <u>Carl Trick II</u> Date: <u>3/14/20</u> My term Expires: <u>March 25, 2022</u>
Board Member 7	Pat VanValkenburg	I <u>Pat VanValkenburg</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. Signed <u>Pat VanValkenburg</u> Date: <u>3-14-2020</u> My term Expires: <u>March 23, 2021</u>

**JACKSON COUNTY WATER CONSERVANCY DISTRICT  
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
as of December 31, 2019**

**GENERAL FUND**

**ASSETS**

Cash on Hand (checking, savings & CD)		
Mountain Valley Bank:		
Checking Account	\$	5,428
Savings Account		129,224
Due from Jackson County Treasurer (Receivables to Savings Account)		<u>1,306</u>
	SubTotal	\$ 135,958
Investments		
COLOTRUST PLUS+ Account Number: CO-01-0374-8001		<u>\$ 670,622</u>
	Total Cash and Investments	<u>\$ 806,580</u>
	<b>TOTAL ASSETS)</b>	<b>\$ 806,580</b>

**LIABILITIES**

Accounts Payable	0
Bonds/Loan Payments	0
Lease Purchase Payments	0
Due to others	0
Due to other Taxing Entities	0
Deferred Revenue	0
	-----
<b>TOTAL LIABILITIES</b>	<b>0</b>

**EQUITY**

TABOR Emergency Reserves	\$ 6,750
Capital/General Operating Reserves	135,000
Undesignated/Unreserved	664,830
	-----
Total Reserved and nonreserved Funds (FUND BALANCE)	\$ 806,580
	=====
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 806,580</b>

**JACKSON COUNTY WATER CONSERVANCY DISTRICT  
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL**

For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
<b>2019 REVENUES</b>			
Property Tax	\$ 33,991	\$36,556	\$ 2,565
Specific Ownership Tax	5,800	8,577	2,777
Delinquent Tax and Interest Apportionment	100	218	118
Intergovernmental Revenue (State & Federal)	370	370	0
Interest Earnings and Miscellaneous	2,500	17,255	14,755
Funds for Water Quality Studies & Depletion Allowance	96,000		(96,000)
Grant Funds	<u>79,310</u>	<u>\$ 23,584</u>	<u>\$ (55,726)</u>
<b>TOTAL REVENUES</b>	<b>\$218,071</b>	<b>\$ 86,560</b>	<b>(131,511)</b>
			Over (Under) <u>Budget</u>
<b>2018 EXPENDITURES</b>	<u>Budget</u>	<u>Actual</u>	
Administrative	\$ 5,855	\$ 3,590	\$ (2,265)
Insurance	2,500	1,832	(668)
Accounting and Legal Fees	35,150	455	(34,695)
Capital Outlay	0	0	0
Water Quality Sampling and Nitrogen and Phos. Sampling	13,060	12,130	(930)
Impaired Waters Data Review and Report & Stewardship	60,000	7,375	(52,625)
Water Supply Reserve Fund Projects	75,000	27,523	(47,477)
Emergency & Capital/Gen. Op.	<u>135,000</u>	<u>0</u>	<u>(135,000)</u>
<b>TOTAL OPERATING &amp; RESERVE EXPENDITURES</b>	<b>\$326,565</b>	<b>\$ 52,905</b>	<b>\$ (273,660)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b><u>\$ 33,655</u></b>	
<b>FUND BALANCE Beginning of Year (Reserved &amp; Unreserved)</b>		<b>\$772,925</b>	
<b>FUND BALANCE End of Year (Reserved &amp; Unreserved)</b>		<b>\$806,580</b>	

**NOTES TO AUDIT WORKSHEET-YEAR ENDING 12/31/18  
JACKSON COUNTY WATER CONSERVANCY DISTRICT**

**INTEREST EARNED IN 2018**

Mountain Valley Bank Savings Account	\$	2,643
COLOTRUST		14,569
		-----
TOTAL INTEREST EARNED	\$	17,212

**TOTAL CASH, CASH EQUIVALENTS AND INVESTMENTS AS OF 12/31/15**

Mountain Valley Bank Checking Account	\$	5,428
Mountain Valley Bank Savings Account (Includes Receivable From County Treasurer)		130,530
COLOTRUST Account Number CO-01-0374-8001		670,622
		-----
	\$	806,580

JCWCD RESOLUTION NO. 2020-iii-14

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR CALENDAR YEAR 2019 FOR THE JACKSON COUNTY WATER CONSERVANCY DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Jackson County Water Conservancy 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 seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and


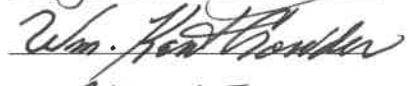
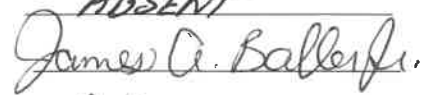
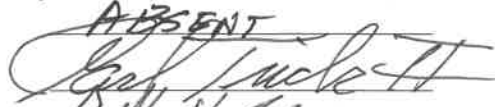
WHEREAS, neither revenues nor expenditures for the Jackson County Water Conservancy District exceeded \$100,000 for fiscal year 2019; and

WHEREAS, an application for exemption from audit for the Jackson County Water Conservancy District has been prepared by Wm. Kent Crowder, 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 Jackson County Water Conservancy District that the application for exemption from audit for the Jackson County Water Conservancy District for the fiscal year ended December 31, 2019, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Jackson County Water Conservancy 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 Jackson County Water Conservancy District for the fiscal year ended December 31, 2019.

ADOPTED THIS 14th day of March, 2020.

	<u>Date Term Expires</u>	<u>Signature</u>
<u>Ty Wattenberg</u>	<u>03/25/2022</u>	
<u>Wm. Kent Crowder</u>	<u>03/25/2023</u>	
<u>Richard F. Wyatt</u>	<u>03/25/2023</u>	ABSENT
<u>James A. Baller Jr.</u>	<u>03/25/2020</u>	
<u>Scott C. Fischer</u>	<u>03/25/2021</u>	ABSENT
<u>Carl Trick II</u>	<u>03/25/2022</u>	
<u>Pat VanValkenburg</u>	<u>03/23/2021</u>	