

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

WY - Groundwater Management Dist
14 W 2nd ave
Yuma CO 80759

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

CONTACT PERSON
PHONE
EMAIL
FAX

Kyle Sprouse
970-848-5333
OR 970-630-3662

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

Ken Rooskop
Accountant
Ken Rooskop Tax Service
127 W 3rd St Wray, CO 80758
970-332-4813
3/27/2019

PREPARER (SIGNATURE REQUIRED)

Ken Rooskop

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

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
<input type="checkbox"/>	<input checked="" type="checkbox"/>

P

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)	\$ 38689 -	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 4438 -	
2-3	Sales and use	\$ -	
2-4	Other (specify): STATE of COLO	\$ 2914 -	
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	\$ 9999 -	
2-13	Investment income	\$ 1054 -	
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): Chem 2960 Rental 1375	\$ 4335 -	
2-22	Flow 5370	\$ 5670 -	
2-23	Conservation	\$ 6000 -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ -	73154

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 29-1295 4900 350 796 27 84 43 53	\$ 7679 -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ 10200 -	
3-3	Payroll taxes 780	\$ 780 -	
3-4	Contract services 560 70	\$ 630 -	
3-5	Employee benefits	\$ -	
3-6	Insurance 1973	\$ 1973 -	
3-7	Accounting and legal fees 640 3884	\$ 4524 -	
3-8	Repair and maintenance 646	\$ 646 -	
3-9	Supplies 527	\$ 527 -	
3-10	Utilities and telephone 1859 2213	\$ 4072 -	
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): TRUCK Rental	\$ 6450 -	
3-24	TRUCK mileage	\$ 2953 -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ -	40434

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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/> N/A		
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	\$ N/A	\$ N/A	\$ N/A	\$ N/A
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? Date the debt was authorized:		
	\$ -		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?		
	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?		
	\$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?		
	\$ -		

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	\$ 126374	
5-2	Certificates of deposit	\$ 52845	
	Total Cash Deposits		\$ 179219
	Investments (if investment is a mutual fund, please list underlying investments):		
	AIR Tax Revenue	\$ 401-	
5-3		\$ -	
		\$ -	
		\$ -	
	Total Investments		\$ 401
	Total Cash and Investments		\$ 2325245

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 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?
- 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:

Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 48,237	\$ -	\$ -	\$ 48,237
Machinery and equipment 4 Wheeler	\$ 12,378	\$ -	\$ -	\$ 12,378
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 2,260	\$ -	\$ -	\$ 2,260
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 62,875	\$ -	\$ -	\$ 62,875

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.):	\$ -	N/A
State contribution amount:	\$ -	
Other (gifts, donations, etc.):	\$ -	
TOTAL	\$ -	

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 Operating	68,536

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)]?
<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 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px; height: 15px;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Please list the NEW name & PRIOR name:

- | | | | |
|------|--|--------------------------|-------------------------------------|
| 10-3 | Is the entity a metropolitan district?
Please indicate what services the entity provides: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | <input style="width: 600px; height: 15px;" type="text"/> | | |

- | | | | |
|------|---|--------------------------|-------------------------------------|
| 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: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | <input style="width: 600px; height: 15px;" type="text"/> | | |

- | | | | |
|------|--|--------------------------|-------------------------------------|
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during
If yes: Date Filed: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | <input style="width: 450px; height: 15px;" type="text"/> | | |

- | | | | |
|------|---|-------------------------------------|--------------------------|
| 10-6 | Does the entity have a certified Mill Levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|------|---|-------------------------------------|--------------------------|

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-	
General/Other mills	1.345	-
Total mills	1.345	-

Please use this space to provide any explanations or comments:

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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	WARD DEERING	I <u>Ward Deering</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>Ward Deering</u> Date: <u>3-18-20</u> My term Expires: <u>2021</u>
Board Member 2	DENNY SALVADOR	I <u>Denny Salvador</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>Denny Salvador</u> Date: <u>3/21/2020</u> My term Expires: <u>2021</u>
Board Member 3	Nathan Armstrong	I <u>Nathan Armstrong</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>Nathan Armstrong</u> Date: <u>3/31/2020</u> My term Expires: <u>2021</u>
Board Member 4	Roger Seedorf	I <u>Roger Seedorf</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>Roger Seedorf</u> Date: <u>3/31/2020</u> My term Expires: <u>2023</u>
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. Signed _____ Date: _____ 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. Signed _____ Date: _____ 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. Signed _____ Date: _____ My term Expires: _____

Due to the Corona Virus - could not get 5 signatures - will get later

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
Pursuant to Section 29-1-604 CRS

A RESOLUTION /ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL
YEAR 2019 FOR THE W-Y GROUNDWATER MANAGEMENT DISTRICT, STATE OF COLORADO.

WHEREAS, THE BOARD OF DIRECTORS OF W-Y GROUNDWATER MANGEMENT 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 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 nor expenditures for W-Y GROUNDWATER MANGEMENT DISTRICT
Exceeded \$100,000 for Fiscal Year 2019; and

WHEREAS, an application for exemption from audit for W-Y Groundwater Management District
has been prepared by Ken Roskop, a person skilled in governmental accounting; and

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the W-Y Groundwater
Management District that the application for exemption from audit for W-Y Groundwater District for
Fiscal Year ended December 31, 2019 has been personally reviewed and is hereby approved by a
Majority of the Board of Directors of the W-Y Groundwater Management 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 W-Y
Groundwater Management District for the fiscal year ended December 31, 2019

ADOPTED THIS ___14th Day, December 2019 by _____ Kyle Sprouse Manager

