

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

WASHINGTON COUNTY CONSERVATION DISTRICT
P.O. BOX U
AKRON, CO 80720

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

CONTACT PERSON
PHONE
EMAIL
FAX

CAROLYN PAYNE
970-554-0561
washingtoncountycd@gmail.com
none

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

CAROLYN PAYNE
OFFICE MANAGER

P.O. BOX U
970-554-0561
21-Mar-20

PREPARER (SIGNATURE REQUIRED)

Carolyn Payne

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

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

Copied sigs and not a majority

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 10-8)	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 22,283	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify): Direct Assistance	\$ 5,903	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
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): Cope CD grant match funds, interest income, commodities sales	\$ 3,727	
2-22	Tree Sales, Tree supplies sales	\$ 18,642	
2-23	DOW Walk-In Program	\$ 19,960	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 70,515	

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	\$ 2,387	
3-2	Salaries	\$ 31,353	
3-3	Payroll taxes	\$ 2,353	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,996	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 735	
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): DOW WALLK-IN PROGRAM EXPENSE	\$ 15,430	
3-24	TREE PURCHASES, TREE SUPPLIES EXPENSE	\$ 14,124	
3-25	NACD GRANT EXPENSE	\$ 279	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 68,657	

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"/>		
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	\$ -	\$ -	\$ -	\$ -
	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 checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?		
	3 OF 80 ACRES OF LAND (53A)		
	May-78		
	YEAR BY YEAR		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?		
	\$ 1.00		

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	\$ 24,333	
5-2	Certificates of deposit	\$ 50,692	
	Total Cash Deposits		\$ 75,025
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
5-3		\$ -	
		\$ -	
		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 75,025

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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	\$ 21,333	\$ -	\$ -	\$ 21,333
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 21,333	\$ -	\$ -	\$ 21,333

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.):	\$ -
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.? 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	\$ 77,843

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	-

General/Other mills

Total mills

Please use this space to provide any explanations or comments:

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
(pursuant to Section 29-1-604, C. R. S.)**

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE WASHINGTON COUNTY CONSERVATION DISTRICT STATE OF COLORADO.

WHEREAS the Board of Supervisors of the Washington County Conservation District wishes to claim exemption from audit requirements of Section 29-1-603, C. R. S. and

WHEREAS Section 29-1-603 C. R. S, states that any local government where neither revenues and 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 revenue nor expenditures of the Washington County Conservation District exceeded \$100,000 for fiscal year 2019 and

WHEREAS an application for exemption from audit for the Washington County Conservation District has been prepared by Carolyn Payne, a person skilled in governmental accounting and

WHEREAS said application for exemption from audit has been completed in accordance with regulation issued by the State Auditors.

NOW THEREFORE be it resolved/ordained by the board of supervisors of the Washington County Conservation District for the fiscal year ending on December 31, 2019 has personally reviewed and is hereby approved by a majority of the board of supervisors of the Washington County Conservation District that those members of the board of supervisors have signed their approval by signing the signature pages, and that this resolution be attached to and shall become a part of the application for exemption from audit for the Washington County Conservation District for the fiscal year ending December 31, 2019.

ADOPTED THIS 24rd DAY of March 2020.

Print the names of ALL members of current governing body below. A MAJORITY of the members of the governing body must comp

Print Board Member's Name

Board Member

1

I RICHARD (DICK) DIAMOND
duly elected or appointed board member, and that I h
approve this application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2023

Print Board Member's Name

Board Member

2

I RICH MULLANEY
or appointed board member, and that I have personal
this application for exemption from audit.

Signed *Richard Mullaney*
Date: MARCH 24, 2020
My term Expires: 2022

Print Board Member's Name

Board Member

3

I JEREMY SHOOK
or appointed board member, and that I have personal
this application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2023

Print Board Member's Name

Board Member

4

I KAPRICE FRANKE
elected or appointed board member, and that I have p
approve this application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2020

Print Board Member's Name

Board Member

5

I STEVE PERRY
appointed board member, and that I have personally
application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2022

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

A MAJORITY of the members of the governing body must con

Print Board Member's Name

Board Member
1

I RICHARD (DICK) DIAMOND
duly elected or appointed board member, and that I
approve this application for exemption from audit.
Signed _____
Date: MARCH 24, 2020
My term Expires: 2023

Print Board Member's Name

Board Member
2

I RICH MULLANEY
or appointed board member, and that I have personally
this application for exemption from audit.
Signed _____
Date: MARCH 24, 2020
My term Expires: 2022

Print Board Member's Name

Board Member
3

I JEREMY SHOOK
or appointed board member, and that I have personally
this application for exemption from audit.
Signed Jeremy L. Shook
Date: MARCH 24, 2020
My term Expires: 2023

Print Board Member's Name

Board Member
4

I KAPRICE FRANKE
elected or appointed board member, and that I have
approve this application for exemption from audit.
Signed _____
Date: MARCH 24, 2020
My term Expires: 2020

Print Board Member's Name

Board Member
5

I STEVE PERRY
appointed board member, and that I have personally
application for exemption from audit.
Signed _____
Date: MARCH 24, 2020
My term Expires: 2022

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

A MAJORITY of the members of the governing body must comp

Print Board Member's Name

Board Member
1

I RICHARD (DICK) DIAMOND
duly elected or appointed board member, and that I h
approve this application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2023

Print Board Member's Name

Board Member
2

I RICH MULLANEY
or appointed board member, and that I have personal
this application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2022

Print Board Member's Name

Board Member
3

I JEREMY SHOOK
or appointed board member, and that I have personal
this application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2023

Print Board Member's Name

Board Member
4

I KAPRICE FRANKE
elected or appointed board member, and that I have p
approve this application for exemption from audit.

Signed Kaprice Franke
Date: MARCH 24, 2020
My term Expires: 2020

Print Board Member's Name

Board Member
5

I STEVE PERRY
appointed board member, and that I have personally
application for exemption from audit.

Signed _____
Date: MARCH 24, 2020
My term Expires: 2022

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

A MAJORITY of the members of the governing body must comp

Print Board Member's Name

Board Member 1

I RICHARD (DICK) DIAMOND duly elected or appointed board member, and that I h
approve this application for exemption from audit.
Signed _____
Date: MARCH, 2022
My term Expires: 202

Print Board Member's Name

Board Member 2

I RI MULLANE or appointed board member, and that I have personal
this application for exemption from audit.
Signed _____ *9999*
Date: MARCH 2, 2022
My term Expires: 202

Print Board Member's Name

Board Member 3

I JEREMY SHOOK or appointed board member, and that I have personal
this application for exemption from audit.
Signed _____
Date: MARCH 2 2022
My term Expire : 202

Print Board Member's Name

Board Member 4

I KAPRIC FRANK elected or appointed board member, and that I have p
approve this application for exemption from audit.
Signed _____
Date: MARCH 2 2022
My term Expires: 202

Print Board Member's Name

Board Member 5

I STEV PERRY *Steve Perry*, appointed board member, and that I have personally
application for exemption from audit.
Signe: *Steve Perry*
Date: ARCH, 202
My ter Expires: 202

Print Board Member's Name

Board Member
6

I BARNEY FILLA,
appointed board member, and that I have personally
application for exemption from audit.
Signed _____
Date: MARCH 24, 2020
My term Expires: 2022

Print Board Member's Name

Board Member
7

VACANT

I _____, attest I am a di
board member, and that I have personally reviewed a
for exemption from audit.
Signed _____
Date: _____
My term Expires: _____

*Due to Colorado shut
down on travel no more
signatures could be obtained.*