

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Washington County Conservation District
P.O. Box U
Akron, CO 80720
Jeremy Shook
9705540373
Jeremyshook22@gmail.com

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:	Ashlee Hernandez
TITLE	District Contractor
FIRM NAME (if applicable)	
ADDRESS	P.O. Box U
PHONE	9705540373
DATE PREPARED	3/21/2020

### PREPARER (SIGNATURE REQUIRED)

Ashlee Hernandez

Ashlee Hernandez (Sep 16, 2020 13:52 MDT)

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

## 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)	\$ -	
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 Matching Grants Funds, Interest Income, Commodity	\$ 3,727	
2-22	Tree Sales, tree sale supplies	\$ 18,642	
2-23	DOW Walk-In Program	\$ 19,960	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	<b>\$ 70,515</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	\$ 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	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
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 walk-in program expense	\$ 15,430	
3-24	Tree purchases/supplies	\$ 14,124	
3-25	NACD Grant expense	\$ 279	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 68,657</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.	<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
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Leases	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
<b>TOTAL</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? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date the debt was authorized: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? 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? <span style="float: right; border: 1px solid black; padding: 2px;">\$ 1.00</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<div style="border: 1px solid black; padding: 2px; width: 100%;">3 of 80 acres of land (535A) May-78 Year by year</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	\$ 24,333	
5-2 Certificates of deposit	\$ 50,692	
<b>Total Cash Deposits</b>		<b>\$ 75,025</b>
Investments (if investment is a mutual fund, please list underlying investments):		
<div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
<div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
5-3 <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
<div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ 75,025</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.?	<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

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	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 21,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,333</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?  Yes       No

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	\$ 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	-

	-
	-
	-

Please use this space to provide any explanations or comments:

## PART 11 - 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### 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.

**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 24<sup>th</sup> 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

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

Signed   
Richard Joseph Diamond (Sep 16, 2020 10:45 GMT+7)

Date: MARCH 24, 2020

My term Expires: 2023

Board  
Member  
1

Print Board Member's Name

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

Signed   
Richard Mullaney (Aug 17, 2020 07:50 MDT)

Date: MARCH 24, 2020

My term Expires: 2022

Board  
Member  
2

Print Board Member's Name

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

Signed   
Jeremy L. SHOOK (Sep 1, 2020 12:16 MDT)

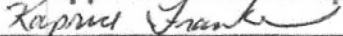
Date: MARCH 24, 2020

My term Expires: 2023

Board  
Member  
3

Print Board Member's Name

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

Board  
Member  
4

Print Board Member's Name

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

Signed   
Steve Perry (Aug 19, 2020 11:37 MDT)

Date: MARCH 24, 2020

My term Expires: 2022

Board  
Member  
5

Board Member  
6

Print Board Member's Name

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

Board Member  
7

Print Board Member's Name

*Vacant*  
\_\_\_\_\_, attest I am a d  
board member, and that I have personally reviewed a  
for exemption from audit.  
Signed \_\_\_\_\_  
Date: \_\_\_\_\_  
My term Expires: \_\_\_\_\_











# 2020 Resolution and Signatures Exemption from Audit


Final Audit Report


2020-09-16


Created:	2020-08-17
By:	Noah McCord (ncmccord@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAApwBIYFVnHY6y9UP-SVGIRuUamMLgk


## "2020 Resolution and Signatures Exemption from Audit" History


-  Document created by Noah McCord (ncmccord@gmail.com)  
2020-08-17 - 1:53:07 AM GMT- IP address: 24.8.48.64
-  Document emailed to richardjdiamond@hotmail.com for signature  
2020-08-17 - 1:54:18 AM GMT
-  Document emailed to rmullaney@centurytel.net for signature  
2020-08-17 - 1:54:18 AM GMT
-  Document emailed to Steve Perry (stevep@kci.net) for signature  
2020-08-17 - 1:54:18 AM GMT
-  Document emailed to Jeremy L SHOOK (jeremy138@centurytel.net) for signature  
2020-08-17 - 1:54:18 AM GMT
-  Email sent to rmullaney@centurytel.net bounced and could not be delivered  
2020-08-17 - 1:54:24 AM GMT
-  Noah McCord (ncmccord@gmail.com) replaced signer rmullaney@centurytel.net with Richard j Mullaney (rich.mullaney@gmail.com)  
2020-08-17 - 2:02:42 AM GMT- IP address: 24.8.48.64
-  Document emailed to Richard j Mullaney (rich.mullaney@gmail.com) for signature  
2020-08-17 - 2:02:42 AM GMT
-  Email viewed by Steve Perry (stevep@kci.net)  
2020-08-17 - 2:07:16 AM GMT- IP address: 71.211.41.122
-  Email viewed by Richard j Mullaney (rich.mullaney@gmail.com)  
2020-08-17 - 1:56:59 PM GMT- IP address: 89.187.184.193


 Document e-signed by Richard j Mullaney (rich.mullaney@gmail.com)  
Signature Date: 2020-08-17 - 1:59:28 PM GMT - Time Source: server- IP address: 89.187.184.193


 Document e-signed by Steve Perry (stevep@kci.net)  
Signature Date: 2020-08-19 - 5:37:09 PM GMT - Time Source: server- IP address: 64.37.22.138


 Email viewed by Jeremy L SHOOK (jeremy138@centurytel.net)  
2020-09-01 - 6:15:29 PM GMT- IP address: 71.211.55.159


 Document e-signed by Jeremy L SHOOK (jeremy138@centurytel.net)  
Signature Date: 2020-09-01 - 6:16:37 PM GMT - Time Source: server- IP address: 71.211.55.159

 Noah McCord (ncmccord@gmail.com) replaced signer richardjdiamond@hotmail.com with Richard Joseph Diamond (richardjosephdiamond@gmail.com)  
2020-09-01 - 10:29:13 PM GMT- IP address: 24.8.48.64

 Document emailed to Richard Joseph Diamond (richardjosephdiamond@gmail.com) for signature  
2020-09-01 - 10:29:13 PM GMT

 Document e-signed by Richard Joseph Diamond (richardjosephdiamond@gmail.com)  
E-signature hosted by Noah McCord (ncmccord@gmail.com)  
Signature Date: 2020-09-16 - 3:45:53 AM GMT - Time Source: server- IP address: 174.198.157.239- Located near: (40.16, -103.211)

 Offline document events synchronized and recorded  
2020-09-16 - 3:45:53 AM GMT - Time Source: server- IP address: 174.198.157.239

 Agreement completed.  
2020-09-16 - 3:45:53 AM GMT






# 2019 Washington County Short Form Exemption

Final Audit Report

2020-09-16

Created:	2020-09-16
By:	Noah McCord (ncmccord@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAsE9GgEffn3y3NRYPpx267JpmqjqlpSWM

## "2019 Washington County Short Form Exemption" History

-  Document created by Noah McCord (ncmccord@gmail.com)  
2020-09-16 - 6:46:54 PM GMT- IP address: 174.198.157.239
-  Document emailed to Ashlee Hernandez (ashlee.hernandez@co.nacdnet.net) for signature  
2020-09-16 - 6:47:35 PM GMT
-  Email viewed by Ashlee Hernandez (ashlee.hernandez@co.nacdnet.net)  
2020-09-16 - 7:51:50 PM GMT- IP address: 199.153.61.73
-  Document e-signed by Ashlee Hernandez (ashlee.hernandez@co.nacdnet.net)  
Signature Date: 2020-09-16 - 7:52:44 PM GMT - Time Source: server- IP address: 199.153.61.73
-  Agreement completed.  
2020-09-16 - 7:52:44 PM GMT