

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT	Kiowa County Conservation District
ADDRESS	POB 845 409 E Lowell Eads CO 81036
CONTACT PERSON	Shawn Kelley
PHONE	719-438-5851 ext 3
EMAIL	kiowacodistrict@gmail.com
FAX	

For the Year Ended  
12/31/20  
or fiscal year ended:

### 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:	Shawn Kelley
TITLE	clerk
FIRM NAME (if applicable)	
ADDRESS	POB 845, Eads CO 81036
PHONE	719-438-5851 ext 3
DATE PREPARED (Must be prepared prior to Board approval)	2/4/2021

### PREPARER (SIGNATURE REQUIRED)

*Shawn Kelley*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> (MODIFIED ACCRUAL BASIS)	<b>PROPRIETARY</b> (CASH OR BUDGETARY BASIS)
	X	

## 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	<b>Taxes:</b> <b>Property</b> (report mills levied in Question 10-6)	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental:</b> <b>Grants</b>	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Drip Sales \$3000      DA \$6500	\$ 9,500	
2-10	<b>Charges for services</b>	\$ -	
2-11	<b>Fines and forfeits</b>	\$ -	
2-12	<b>Special assessments</b>	\$ -	
2-13	<b>Investment income</b>	\$ -	
2-14	<b>Charges for utility services</b>	\$ -	
2-15	<b>Debt proceeds</b> (should agree with line 4-4, column 2)	\$ -	
2-16	<b>Lease proceeds</b>	\$ -	
2-17	<b>Developer Advances received</b> (should agree with line 4-4)	\$ -	
2-18	<b>Proceeds from sale of capital assets</b>	\$ -	
2-19	<b>Fire and police pension</b>	\$ -	
2-20	<b>Donations</b>	\$ -	
2-21	<b>Other (specify):</b>	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 9,500	

## 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	<b>Administrative</b>	\$ -	
3-2	<b>Salaries</b>	\$ -	
3-3	<b>Payroll taxes</b>	\$ 4,800	
3-4	<b>Contract services</b>	\$ -	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ -	
3-7	<b>Accounting and legal fees</b>	\$ -	
3-8	<b>Repair and maintenance</b>	\$ -	
3-9	<b>Supplies</b>	\$ 3,500	
3-10	<b>Utilities and telephone</b>	\$ -	
3-11	<b>Fire/Police</b>	\$ -	
3-12	<b>Streets and highways</b>	\$ -	
3-13	<b>Public health</b>	\$ -	
3-14	<b>Capital outlay</b>	\$ -	
3-15	<b>Utility operations</b>	\$ -	
3-16	<b>Culture and recreation</b>	\$ -	
3-17	<b>Debt service principal</b> (should agree with Part 4)	\$ -	
3-18	<b>Debt service interest</b>	\$ -	
3-19	<b>Repayment of Developer Advance Principal</b> (should agree with line 4-4)	\$ -	
3-20	<b>Repayment of Developer Advance Interest</b>	\$ -	
3-21	<b>Contribution to pension plan</b> (should agree to line 7-2)	\$ -	
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b> (should agree to line 7-2)	\$ -	
3-23	<b>Other (specify):</b>	\$ 250	
3-24	<b>Sales Tax</b>	\$ 500	
3-25	<b>Scholarships</b>	\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 9,050	

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.		X
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:		
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
	<b>General obligation bonds</b>	\$ -	\$ -
	<b>Revenue bonds</b>	\$ -	\$ -
	<b>Notes/Loans</b>	\$ -	\$ -
	<b>Leases</b>	\$ -	\$ -
	<b>Developer Advances</b>	\$ -	\$ -
	<b>Other (specify):</b>	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -

\*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?		X
If yes:	How much?	\$ -	
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?		X
If yes:	How much?	\$ -	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		X
If yes:	What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?		X
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?	\$ -	

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	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 9,800	
5-2	<b>Certificates of deposit</b>	\$ -	
	<b>Total Cash Deposits</b>		\$ 9,800
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 9,800

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.?			x
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.)?			x

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?	x	
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:	x	

6-3	Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in 2011)	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ 1,900	\$ -	\$ -	\$ 1,900
	Machinery and equipment	\$ 4,150	\$ -	\$ -	\$ 4,150
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 6,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,050</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?		x
7-2	Does the entity have a volunteer firemen's pension plan?		x
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.?	x		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	x		

If yes: Please indicate the amount budgeted for each fund for the year reported:

	Fund Name	Budgeted Expenditures/Expenses		
	General Fund	\$ 9,230		

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box		Yes	No
<b>9-1</b>	<b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b>	x	
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
<b>10-1</b>	<b>Is this application for a newly formed governmental entity?</b>		x
If yes:	<b>Date of formation:</b> _____		
<b>10-2</b>	<b>Has the entity changed its name in the past or current year?</b>		x
If yes:	<b>Please list the NEW name &amp; PRIOR name:</b> _____		x
<b>10-3</b>	<b>Is the entity a metropolitan district?</b>		x
	<b>Please indicate what services the entity provides:</b> _____		
<b>10-4</b>	<b>Does the entity have an agreement with another government to provide services?</b>		x
If yes:	<b>List the name of the other governmental entity and the services provided:</b> _____		
<b>10-5</b>	<b>Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during</b>		
If yes:	<b>Date Filed:</b> _____		
<b>10-6</b>	<b>Does the entity have a certified Mill Levy?</b>		x
If yes:	<b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>		
	<b>Bond Redemption mills</b>		-
	<b>General/Other mills</b>		-
	<b>Total mills</b>		-

Please use this space to provide any explanations or comments:

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT  
(Pursuant to Section 290-10604, C.R.S.)

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

WHEREAS, the Kiowa County Conservation District wishes to claim exemption from the audit requirements of Section 29-1-604, 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 to the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Kiowa County Conservation District exceeded \$100,000 for fiscal year 2020; and

WHEREAS, an application for exemption from audit for the Kiowa County Conservation District has been prepared by Shawn Kelley, 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/ordained by the Kiowa County Conservation District that the application for exemption from audit for the Kiowa County Conservation District for the fiscal year ended December 2020, has been reviewed and is hereby approved by a majority of the Kiowa County Conservation District Board of Directors; that those members of the Kiowa County Conservation District 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 Kiowa County Conservation District for the fiscal year ended December, 2020.

ADOPTED THIS 24 Day of March, A.D. 2021

  
\_\_\_\_\_  
District President

ATTEST:

\_\_\_\_\_  
District Secretary

<u>Members of the Governing Body</u>	<u>Term Expires</u>	<u>Signatures</u>
Craig Kerfoot, President	2022	
Dusty Tallman, Vice President	2023	
Jeff Salisbury, Secretary	2022	_____
John Negley, Treasurer	2023	_____
Randy Williams, Member	2023	