

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

West Adams Conservation District  
57 West Bromley Lane  
Brighton, Colorado 80601

For the Year Ended  
12/31/23  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Lindsay Cushman  
720-609-0314  
lindsay.cushman77@gmail.com

### 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

Lindsay Cushman  
Secretary/District Manager  
West Adams Conservation District  
57 Bromley Lane, Brighton, Colorado 80601

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; padding: 2px;"> <b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small> </td> <td style="width: 50%; text-align: center; padding: 2px;"> <b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small> </td> </tr> <tr> <td style="text-align: center;"> <input type="checkbox"/> </td> <td style="text-align: center;"> <input checked="" type="checkbox"/> </td> </tr> </table>	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>				
<input type="checkbox"/>	<input checked="" type="checkbox"/>				

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Rec'd  
4/13

## 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: Property</b> (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	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Direct Assistance:	8,625.00	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$65.00	
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	Tree Sales, Grass Seed Sales, & Referrals	22,738	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	<b>\$ 31,428</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	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 402	
3-8	Repair and maintenance	\$ 470	
3-9	Supplies	\$ -	
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):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 872</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.

4-2 Is the debt repayment schedule attached? If no, **MUST** explain below:

4-3 Is the entity current in its debt service payments? If no, **MUST** explain below:

4-4

\*

General obligation bonds  
Revenue bonds  
Notes/Loans  
Lease & SBITA\*\* Liabilities [GASB 87 & 96]  
Developer Advances  
Other (specify):  
TOTAL

\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

4-5 Does the entity have any authorized, but unissued, debt?

If yes: How much?

\$ -

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?

If yes: How much?

\$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

If yes: What is the amount outstanding?

\$ -

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?

\$ -

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

5-1 YEAR-END Total of ALL Checking and Savings Accounts

68,758

5-2 Certificates of deposit

\$ -	\$ 68,758
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5-3

	\$ -		\$ -
	\$ -		\$ -
	\$ -		\$ -
	\$ -		\$ -
		\$ -	\$ -
		\$ -	\$ 68,758

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

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.)?

If no, **MUST** use this space to provide any explanations:

# PART 6 - CAPITAL AND RIGHT-TO-USE 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:

6-3

Land  
Buildings  
Machinery and equipment  
Furniture and fixtures  
Infrastructure  
Construction In Progress (CIP)  
Leased & SBITA Right-to-Use Assets  
Other (explain):  
Accumulated Depreciation/Amortization  
(Please enter a negative, or credit, balance)

Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 32,349	\$ -	\$ -	\$ 32,349
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization	\$ -	\$ -	\$ -	\$ -
(Please enter a negative, or credit, balance)				
	\$ 32,349	\$ -	\$ -	\$ 32,349

\*

\*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

7-1 Does the entity have an "old hire" firefighters' pension plan?

7-2 Does the entity have a volunteer firefighters' pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):  
State contribution amount:  
Other (gifts, donations, etc.):

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

Part 7 - Please use this space to provide any explanations or comments:

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.? If no, **MUST** explain:

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:

Tree & Grass Sales		19,000
Education & Public		1,972
Reserves	\$	492

## 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 A, Section 20/21/22]

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

Is this application for a newly formed governmental entity?

10-1

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

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

	-
	-
	-

10-7

**NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

Please use this space to provide any additional explanations or comments not previously included:



## 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?

### 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.

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Jeremie Torgrimson	I <u>Jeremie Torgrimson</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>[Signature]</u> Date: <u>3/7/24</u> My term Expires: <u>2027</u>
Board Member 2	Print Board Member's Name Dalton Crisman	I <u>Dalton Crisman</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>[Signature]</u> Date: <u>3/21/24</u> My term Expires: <u>2027</u>
Board Member 3	Print Board Member's Name Olivia Kelly Polk	I <u>Olivia Kelly Polk</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>[Signature]</u> Date: <u>3/21/24</u> My term Expires: <u>2027</u>
Board Member 4	Print Board Member's Name Andrew Ryan Sword	I <u>Andrew Ryan Sword</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>[Signature]</u> Date: <u>21 MAR 2024</u> My term Expires: <u>2028</u>
Board Member 5	Print Board Member's Name DANIEL RAU	I <u>Daniel Rau</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>[Signature]</u> Date: <u>3/21/24</u> My term Expires: <u>2028</u>
Board Member 6	Print Board Member's Name	I <u>Bill Stieber</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>[Signature]</u> Date: <u>3-29-24</u> My term Expires: <u>2027</u>
Board Member 7	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: _____

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604 C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE WEST ADAMS CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS the Supervisors of the West Adams Conservation District wish to claim an exemption from audit per 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 and fifty thousand dollars may, with approval of the State Auditor, be exempt from provision of Section 29-1-603, C.R.S.:and

WHEREAS, neither revenue nor expenditures of West Adams Conservation District exceeded \$100,000 for Fiscal Year 2023 and

WHEREAS, an application for exemption from audit for West Adams Conservation District has been prepared by Lindsay Cushman, 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 the the West Adams Conservation District Board of Supervisors that the application for exemption form the audit for the West Adams Conservation District for the Fiscal Year ended December 31, 2023, has been personally reviewed and approved by the majority of the Board of Supervisors of the West Adams Conservation District wish has signified approval by signing below; and the resolution shall be attached and become part of the application for exemption from the audit of the West Adams Conservation District for the fiscal year ended December 31, 2023.

ADOPTED THIS 21<sup>st</sup> DAY OF March, A.D. 2024

  
DALTON CRISMAN-PRESIDENT

04/2027  
Term Expiration

  
BILL STIEBER-VICE PRESIDENT

04/2027  
Term Expiration

  
JEREMIE TORGRIMSON-TREASURER

04/2027  
Term Expiration