

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT

High Desert Conservation District

ADDRESS

628 West 5th Street
Cortez, CO 81321

CONTACT PERSON

Victoria Petersen Lewis

PHONE

970-529-8368

EMAIL

FAX

For the Year Ended
12/31/2017
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:

See Independent Accountants' Compilation Report

TITLE

FIRM NAME (if applicable)

ADDRESS

PHONE

DATE PREPARED

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

PREPARER (SIGNATURE REQUIRED)

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed:

P

RECEIVED

Office of the State Auditor

March 31, 2018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 303,022	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 4,064	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 307,086	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 307,086	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ 1,018	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 1,771	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 2,789	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 2,789	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted (specify): TABOR	\$ 3,061	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 301,236	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 304,297	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 307,086	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
		General Fund	Fund*		Fund'	Fund*		
Tax Revenue				Tax Revenue				
2-1	Property	\$ -	\$ -	Property	\$ -	\$ -		
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ 53,750	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 35,341	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ 3,600	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 91	\$ -	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other (specify):Basin	\$ 417	\$ -	All Other (specify):	\$ -	\$ -		
2-23	Miscellaneous	\$ 8,838	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 102,037	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -		
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -		
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 102,037	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 102,037	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ 28,505	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify): Grant Expenses	\$ 5,129	\$ -	Utilities	\$ -	\$ -	
3-11	Payroll Expenses	\$ 71,199	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 104,833	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL
							\$ 104,833
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (2,796)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 307,093	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 304,297	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

<p>4-1 Does the entity have outstanding debt? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: Not Applicable <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: Not Applicable <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 15%;">Outstanding at beginning of year*</th> <th style="width: 15%;">Issued during year</th> <th style="width: 15%;">Retired during year</th> <th style="width: 25%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Leases</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Developer Advances</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other (specify):</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table> <p style="font-size: small; margin-top: 5px;">*must agree to prior year ending balance</p>		Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end	General obligation bonds	\$ -	\$ -	\$ -	\$ -	Revenue bonds	\$ -	\$ -	\$ -	\$ -	Notes/Loans	\$ -	\$ -	\$ -	\$ -	Leases	\$ -	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	\$ -	TOTAL	\$ -	\$ -	\$ -	\$ -	
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end																																					
General obligation bonds	\$ -	\$ -	\$ -	\$ -																																					
Revenue bonds	\$ -	\$ -	\$ -	\$ -																																					
Notes/Loans	\$ -	\$ -	\$ -	\$ -																																					
Leases	\$ -	\$ -	\$ -	\$ -																																					
Developer Advances	\$ -	\$ -	\$ -	\$ -																																					
Other (specify):	\$ -	\$ -	\$ -	\$ -																																					
TOTAL	\$ -	\$ -	\$ -	\$ -																																					

Please answer the following questions by marking the appropriate boxes.

YES NO

<p>4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="margin-left: 20px;">Date the debt was authorized: \$ -</p> <p>4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="margin-left: 20px;">\$ -</p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="margin-left: 20px;">\$ -</p> <p>4-8 Does the entity have any lease agreements? If yes: What is being leased? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="margin-left: 20px;">What is the original date of the lease? </p> <p style="margin-left: 20px;">Number of years of lease? </p> <p style="margin-left: 20px;">Is the lease subject to annual appropriation? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="margin-left: 20px;">What are the annual lease payments? \$ -</p> <p>4-9 Does the entity have a certified mill levy? If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts): <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 70%;">Bond Redemption</td> <td style="width: 30%; text-align: right;">0.00</td> </tr> <tr> <td>General/Other</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">0.00</td> </tr> </table>	Bond Redemption	0.00	General/Other	0.00	TOTAL	0.00	
Bond Redemption	0.00						
General/Other	0.00						
TOTAL	0.00						

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 203,605	
5-2 Certificates of deposit	\$ 99,417	
TOTAL CASH DEPOSITS		\$ 303,022
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 303,022

Please answer the following question by marking in the appropriate box

YES NO N/A

<p>5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?</p> <p>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 explain:</p>	<p><input type="checkbox"/></p> <p><input checked="" type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p>	
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PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized 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 for GOVERNMENTAL FUNDS:		Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land		\$ -	\$ -	\$ -	\$ -
Buildings		\$ 2,514	\$ -	\$ -	\$ 2,514
Machinery and equipment		\$ 31,150	\$ -	\$ -	\$ 31,150
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (20,526)	\$ (4,593)	\$ -	\$ (25,119)
TOTAL		\$ 13,138	\$ (4,593)	\$ -	\$ 8,545

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:		Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land		\$ -	\$ -	\$ -	\$ -
Buildings		\$ -	\$ -	\$ -	\$ -
Machinery and equipment		\$ -	\$ -	\$ -	\$ -
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 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 1?

\$ -

PART 12 - 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 Procedures

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.

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	Print Board Member's Name	I, _____, attest that 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: _____
1	Joanne Teetzel	I, Joanne Teetzel, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <i>Joanne Teetzel</i> My term Expires: 03/30/18	Date: 03/30/2018
2	Suzanne Aikin	I, Suzanne Aikin, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <i>Suzanne Aikin</i> My term Expires: _____	Date: 03/30/2018
3	Steve Miles	I, Steve Miles, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <i>Steve Miles</i> My term Expires: _____	Date: 03/30/2018
4	Lon Varnis	I, Lon Varnis, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <i>Lon Varnis</i> My term Expires: _____	Date: 03/30/2018
5	David Temple	I, David Temple, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <i>David Temple</i> My term Expires: _____	Date: 04/01/2018
6	Adam Kackstetter	I, Adam Kackstetter, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <i>Adam Kackstetter</i> My term Expires: _____	Date: 04/02/2018
7	Deb Diemer	I, Deb Diemer, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <i>Deb Diemer</i> My term Expires: _____	Date: 04/02/2018

Signature Certificate

 Document Reference: XYZ8HJPXK2S4TWCXZ8L2D

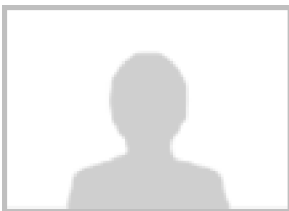
RightSignature
Easy Online Document Signing



Deb Diemer
Party ID: 25LR32IXB24GHC2H3IRTUA
IP Address: 71.218.171.140
VERIFIED EMAIL: farmerswithaltitude@gmail.com

Electronic Signature:

Multi-Factor
Digital Fingerprint Checksum 5d33f0ea28131e1521edcf2426700d0c26e1cd61



Adam Kackstetter
Party ID: 6KNLT2I7UIH4WF5DB5ECHR
IP Address: 107.77.231.96
VERIFIED EMAIL: wildlandman7@gmail.com

Electronic Signature:

Multi-Factor
Digital Fingerprint Checksum 44a7a56b0f47da43b0a85cfb6beb0960c16d81c3



David Temple
Party ID: A97SDMIRULCJ49RE4VKD35
IP Address: 72.173.12.112
VERIFIED EMAIL: trailcanyonranch@gmail.com

Electronic Signature:

Multi-Factor
Digital Fingerprint Checksum 80abd88d817a4c0365260639cddc1b15c9f4ae16



Lon Varnis
Party ID: L3VWPEIC93FFVFMJ5EYT9B
IP Address: 72.161.123.183
VERIFIED EMAIL: lonvar@centurylink.net

Electronic Signature:

Multi-Factor
Digital Fingerprint Checksum b3dc1823fa8bd0f7008684985ca34d12f8097431



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Signature Certificate

 Document Reference: XYZ8HJPXK2S4TWCXZ8L2D

RightSignature
Easy Online Document Signing



Steve Miles

Party ID: E6YC3IJMCJG7M42L29H797

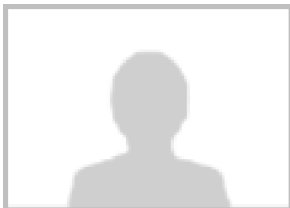
IP Address: 174.16.72.236

VERIFIED EMAIL: stevenleemiles@yahoo.com

Electronic Signature:

Multi-Factor
Digital Fingerprint Checksum

3e91fb890df823aeb54e82ada61cab6deecf3a0d



Suzanne Aikin

Party ID: ASN6PMIDGI4X2N5INZAXKC

IP Address: 72.249.226.80

VERIFIED EMAIL: saikin@mindspring.com

Electronic Signature:

Multi-Factor
Digital Fingerprint Checksum

2b8e73d5349517497845416511e9d23bfa6490f5



Joanne Teetzel

Party ID: 3C8YPRIAB3AR23ZA5N33J3

IP Address: 72.161.115.150

VERIFIED EMAIL: jrteetzel@gmail.com

Electronic Signature:

Multi-Factor
Digital Fingerprint Checksum

6beb42d4159802ff41038e16fc44d6144527d244



Timestamp

2018-04-02 09:24:28 -0700

2018-04-02 09:24:27 -0700

2018-04-02 08:57:42 -0700

2018-04-02 07:52:01 -0700

2018-04-01 18:57:48 -0700

Audit

All parties have signed document. Signed copies sent to: Deb Diemer, Adam Kackstetter, David Temple, Lon Varnis, Steve Miles, Suzanne Aikin, Joanne Teetzel, and Lillian Adams.

Document signed by Deb Diemer (farmerswithaltitude@gmail.com) with drawn signature. - 71.218.171.140

Document viewed by Deb Diemer (farmerswithaltitude@gmail.com). - 71.218.171.140

Document signed by Adam Kackstetter (wildlandman7@gmail.com) with drawn signature. - 72.249.236.74

Document signed by David Temple (trailcanyonranch@gmail.com) with drawn signature. - 72.173.12.112



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Signature Certificate

 Document Reference: XYZ8HJPK2S4TWCXZ8L2D

RightSignature

Easy Online Document Signing

2018-03-30 15:31:44 -0700	Document viewed by David Temple (trailcanyonranch@gmail.com). - 72.173.12.112
2018-03-30 13:14:41 -0700	Document signed by Lon Varnis (lonvar@centurylink.net) with drawn signature. - 72.161.123.183
2018-03-30 13:12:24 -0700	Document viewed by Lon Varnis (lonvar@centurylink.net). - 72.161.123.183
2018-03-30 13:04:10 -0700	Document signed by Joanne Teetzel (jrteetzel@gmail.com) with drawn signature. - 72.161.115.150
2018-03-30 12:18:06 -0700	Document viewed by Joanne Teetzel (jrteetzel@gmail.com). - 72.161.115.150
2018-03-30 08:44:17 -0700	Document signed by Suzanne Aikin (saikin@mindspring.com) with drawn signature. - 72.249.226.80
2018-03-30 08:34:39 -0700	Document viewed by Suzanne Aikin (saikin@mindspring.com). - 72.249.226.80
2018-03-30 07:44:08 -0700	Document signed by Steve Miles (stevenleemiles@yahoo.com) with drawn signature. - 174.16.72.236
2018-03-30 07:33:59 -0700	Document viewed by Steve Miles (stevenleemiles@yahoo.com). - 174.16.72.236
2018-03-30 07:32:00 -0700	Document viewed by Adam Kackstetter (wildlandman7@gmail.com). - 107.77.231.96
2018-03-30 07:27:21 -0700	Document created by Lillian Adams (lilliana@wsbcpa.com). - 72.175.218.106



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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
High Desert Conservation District
Cortez, Colorado

Management is responsible for the accompanying financial statements of High Desert Conservation District (the District), which comprise the balance sheet as of December 31, 2017, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of High Desert Conservation District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Wall, Smith, Bateman Inc.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

March 23, 2018

Certified Public Accountants

700 Main Street, Suite 200 PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com