

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

**NAME OF GOVERNMENT  
ADDRESS**

Mosca-Hooper Conservation District
101 S. Craft Drive
Alamosa, CO 81101

**For the Year Ended  
12/31/2019  
or fiscal year ended:**

**CONTACT PERSON  
PHONE  
EMAIL  
FAX**

Robin Cope
719-582-9353
moscahoopercd1@gmail.com

**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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY**

See Independent Accountants' Compilation Report


**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.]

<b>YES</b>	<b>NO</b>	<b>If Yes, date filed:</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*		Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 62,306	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	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		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
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) <b>TOTAL ASSETS</b>	\$ 62,306	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 62,306	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	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	\$ 4	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 4	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21	Unearned Revenue	\$ 29,466	\$ -	Other Liabilities [specify. ]:	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 29,470	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ -	\$ -	<b>Net Investment in Capital Assets</b>	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-32	Restricted [LABOR]	\$ 3,307	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify. ]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify. ]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 29,529	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 32,836	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 62,306	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

Please use this space to provide explanation of any items on this page

## 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*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (include mills levied in Question 10-6)	\$ -	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
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	\$ 87,386	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 605	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 22,603	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 211	\$ -	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 (Miscellaneous)	\$ 33	\$ -	All Other (specify..):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 110,838	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
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	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 110,838	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	<b>GRAND TOTALS</b>
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.							110,838

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

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*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 52,303	\$ -	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	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other (Grant Expenses):	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ 60,865	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ 19,710	\$ -	Debt Service	\$ -	\$ -	
	Debt Service			Principal			
3-15	Principal	\$ -	\$ -	Interest	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other [specify...]	\$ -	\$ -	
3-20	All Other [specify...]	\$ -	\$ -				
3-21		\$ -	\$ -				
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 132,878	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 132,878
3-24	Interfund Transfers out	\$ -	\$ -	Other [specify...](enter negative for expense)	\$ -	\$ -	
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 3-25, 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	\$ (22,040)	\$ -	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	\$ 54,876	\$ -	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.	\$ 32,836	\$ -	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.

- |  |  |
|--|--|
| <p>4-1 Does the entity have outstanding debt? <span style="float: right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span></p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain:<br/>Not Applicable <span style="float: right;">YES <input type="checkbox"/> NO <input checked="" type="checkbox"/></span></p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain:<br/>Not Applicable <span style="float: right;">YES <input type="checkbox"/> NO <input checked="" type="checkbox"/></span></p> | <p style="text-align: right;">Please use this space to provide any explanations or comments:</p> |
|--|--|

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- |  |  |
|--|--|
| <p>4-5 Does the entity have any authorized, but unissued, debt?<br/>How much? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: Date the debt was authorized: \$ <input type="text"/></p> <p>4-6 Does the entity intend to issue debt within the next calendar year?<br/>How much? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for?<br/>What is the amount outstanding? \$ <input type="text"/></p> <p>4-8 Does the entity have any lease agreements?<br/>What is being leased? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: What is the original date of the lease? <input type="text"/><br/>Number of years of lease? <input type="text"/><br/>Is the lease subject to annual appropriation? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO<br/>What are the annual lease payments? \$ <input type="text"/></p> | <p style="text-align: right;">Please use this space to provide any explanations or comments:</p> |
|--|--|

## 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	\$ 62,306	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 62,306</b>
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 62,306</b>

Please use this space to provide any explanations or comments:

- Please answer the following question by marking in the appropriate box
- |  |  |
|--|--|
| <p>5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?<br/><input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A</p> <p>5-6 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:<br/><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/></p> | <p style="text-align: right;">Please use this space to provide any explanations or comments:</p> |
|--|--|

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

- |            |  |                                     |                          |  |
|------------|--|-------------------------------------|--------------------------|--|
| <b>6-1</b> | Does the entity have capitalized assets?   | YES                                 | NO                       |  |
| <b>6-2</b> | Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
|            |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ 1,653	\$ 19,710	\$ -	\$ 21,363
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ (1,314)	\$ -	\$ (1,314)
<b>TOTAL</b>	<b>\$ 1,653</b>	<b>\$ 18,396</b>	<b>\$ -</b>	<b>\$ 20,049</b>

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

- |            |  |                          |                                     |  |
|------------|--|--------------------------|-------------------------------------|--|
| <b>7-1</b> | Does the entity have an "old hire" firemen's pension plan? | YES                      | NO                                  |  |
| <b>7-2</b> | Does the entity have a volunteer firemen's pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| If yes:    | Who administers the plan?                                  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |

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 1?	\$ -

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box:

- |     |  |                                     |                          |                          |  |
|-----|--|-------------------------------------|--------------------------|--------------------------|--|
|     |  | YES                                 | NO                       | N/A                      |  |
| 8-1 | Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 28-1-113 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 8-2 | Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |

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

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 138,019
	-
	-
	-

**PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)**

Please answer the following question by marking in the appropriate box:

- |     |  |                                     |                          |  |
|-----|--|-------------------------------------|--------------------------|--|
|     |  | YES                                 | NO                       |  |
| 8-1 | 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 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box:

- |      |   |                          |                                     |  |
|------|---|--------------------------|-------------------------------------|--|
|      |   | YES                      | NO                                  |  |
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |

If yes: Date of formation:

- |      |  |                          |                                     |  |
|------|--|--------------------------|-------------------------------------|--|
|      |  | YES                      | NO                                  |  |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |

If Yes: NEW name   
 PRIOR name

- |      |  |                          |                                     |  |
|------|--|--------------------------|-------------------------------------|--|
|      |  | YES                      | NO                                  |  |
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |

10-4 Please indicate what services the entity provides:

- |      |  |                                     |                          |  |
|------|--|-------------------------------------|--------------------------|--|
|      |  | YES                                 | NO                       |  |
| 10-5 | Does the entity have an agreement with another government to provide services? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |

If yes: List the name of the other governmental entity and the services provided:  
 NRCS ( Natural Conservation Resource Service) and CSCB (Colo State Conservation Board)

- |      |   |                          |                                     |  |
|------|---|--------------------------|-------------------------------------|--|
|      |   | YES                      | NO                                  |  |
| 10-6 | Does the entity have a certified mill levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	0.000
<b>Total mills</b>	<b>0.000</b>

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>	
Unrestricted Cash & Investments	\$	62,306	Unrestricted Fund Balan \$	29,529	Total Tax Revenue	\$	-
Current Liabilities	\$	4	Total Fund Balance \$	32,836	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance \$	54,876	Total Revenue	\$	110,838
			Total Revenue \$	110,838	Total Debt Service Principal	\$	-
			Total Expenditures \$	132,876	Total Debt Service Interest	\$	-
			Interfund In \$				
<b>Governmental</b>			Interfund Out \$		<b>Enterprise Funds</b>		
Total Cash & Investments	\$	62,306	- Proprietary		Net Position	\$	-
Transfers In	\$		- Current Assets		- PY Net Position	\$	-
Transfers Out	\$		- Deferred Outflow		- Government-Wide		
Property Tax	\$		- Current Liabilities		- Total Outstanding Debt	\$	-
Debt Service Principal	\$		132,876	Deferred Inflow	- Authorized but Unissued	\$	-
Total Expenditures	\$		- Cash & Investments		- Year Authorized		1/0/1800
Total Developer Advances	\$		- Principal Expense				
Total Developer Repayments	\$						

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 body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual 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 members of the governing body below.

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

	Full Name	
1	Robert Rice <i>Robert Rice</i>	I, <u>Robert Rice</u> , 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 <u>Robert Rice</u> Date: <u>3/2/20</u> My term Expires: <u>No Term Limits</u>
2	Lawrence Ortega <i>Lawrence Ortega</i>	I, <u>Lawrence Ortega</u> , 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 <u>Lawrence Ortega</u> Date: <u>3/2/20</u> My term Expires: <u>No Term Limits</u>
3	Cody Burns <i>Cody W. Burns</i>	I, <u>Cody W. Burns</u> , 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 <u>Cody W. Burns</u> Date: <u>3-2-2020</u> My term Expires: <u>No Term Limits</u>
4	Patrick O'Neill <i>Patrick O'Neill</i>	I, <u>Patrick O'Neill</u> , 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 <u>Patrick O'Neill</u> Date: <u>3/2/20</u> My term Expires: <u>No Term Limits</u>
5	Segundo Diaz <i>Segundo Diaz</i>	I, <u>Segundo Diaz</u> , 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 <u>Segundo Diaz</u> Date: <u>3/2/20</u> My term Expires: <u>No Term Limits</u>
6		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: _____ My term Expires: _____
7		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: _____ My term Expires: _____



101 S. CRAFT DRIVE | ALAMOSA, CO 81101

## RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2019 FOR THE **MOSCA-HOOPER CONSERVATION DISTRICT**, STATE OF COLORADO.

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

WHEREAS, Section 29-1-604, CR.S., states that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R. S., and

WHEREAS, revenue and/or expenditures for **Mosca-Hooper Conservation District** exceeded \$100,000 for Fiscal Year 2019; and

WHEREAS, an application for exemption from audit for **Mosca-Hooper Conservation District** has been prepared by **Lillian Adams, Wall, Smith, Bateman, CPAs**, a person skilled in governmental accounting; and

NOW THEREFORE, be it resolved/ordained by the **Board of Supervisors** of the **Mosca-Hooper Conservation District** that the application for exemption from audit for **Mosca-Hooper Conservation District** for the Fiscal Year ended December, 2019, has been personally reviewed and is hereby approved by a majority of the **Board of Supervisors** of the **Mosca-Hooper Conservation District** for the fiscal year ended December 31, 2019.

ADOPTED THIS 2day of March, A.D. 2020

Mosca-Hooper  MHCD  
Conservation District  
San Luis Valley Colorado

101 S. CRAFT DRIVE | ALAMOSA, CO 81101

Robert Rice  
President

Attest:  
Cody Burns  
Treasurer

Board of Supervisors:

Date term expires:

Signature:

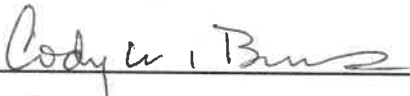
Robert Rice

No term limits

  
\_\_\_\_\_

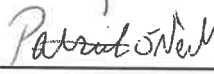
Cody Burns

No term limits

  
\_\_\_\_\_

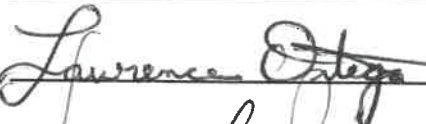
Patrick O'Neill

No term limits

  
\_\_\_\_\_

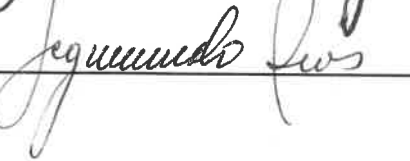
Lawrence Ortega

No term limits

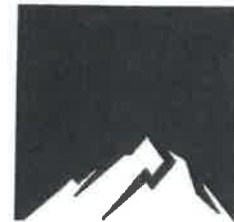
  
\_\_\_\_\_

Segundo Diaz

No term limits

  
\_\_\_\_\_

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
Mosca-Hooper Conservation District  
Alamosa, Colorado

Management is responsible for the accompanying financial statements of the Mosca-Hooper Conservation District (the District), which comprise the balance sheet as of December 31, 2019, 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 the Mosca-Hooper 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

January 23, 2020

**Certified Public Accountants**

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com