

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Trinchera Water Conservancy District
P.O. Box 145
Blanca, CO 81123
Kim Wakasugi
719-379-3467
trinirr@gojade.org

For the Year Ended  
12/31/2020  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

## 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	
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:
<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		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Groundwater Management Subdistrict Fund	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 79,659	\$ -	Cash & Cash Equivalents	\$ 530,444	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 30,095	\$ -	Receivables	\$ 196,004	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ 7,971	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 109,754	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 734,419	\$ -	
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>	\$ 109,754	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 734,419	\$ -	
<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	\$ 24,918	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 24,918	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -				
1-21		\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-22		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 24,918	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 30,095	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 23,216	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [TABOR]	\$ 881	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 53,860	\$ -	Undesignated/Unreserved/Unrestricted	\$ 711,203	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 54,741	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 711,203	\$ -	
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>	\$ 109,754	\$ -	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>	\$ 734,419	\$ -	

## 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*		Inter Management Subdi	Fund*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				
2-1	Property [include mills levied in Question 10-6]	\$ 29,356	\$ -	Property [include mills levied in Question 10-6]	\$ 22,791	\$ -		
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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 29,356	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 22,791	\$ -		
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	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 15	\$ -	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...]:	\$ -	\$ -	All Other [Pumping Fee]:	\$ 573,057	\$ -		
2-23		\$ -	\$ -	Admin Fee	\$ 94,000	\$ -		
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 29,371	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 689,848	\$ -		
<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	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>	
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 29,371	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 689,848	\$ -	<b>\$ 719,219</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.

**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*		Groundwater Management	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 11,794	\$ -	General Operating & Administrative	\$ 121,372	\$ -	
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 [specify...]:	\$ -	\$ -	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...]: Grants	\$ 1,761	\$ -	All Other [specify...]: Pumping Fee	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$ 13,555	\$ -	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENSES</b>	\$ 121,372	\$ -	<b>GRAND TOTAL</b> <b>\$ 134,927</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
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	<b>(Add lines 3-23 through 3-28)</b> <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b> <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 15,816	\$ -	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	\$ 568,476	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 38,925	\$ -	Net Position, January 1 from December 31 prior year report	\$ 142,727	\$ -	
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.	\$ 54,741	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 711,203	\$ -	

**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:

4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

<b>Please answer the following questions by marking the appropriate boxes.</b>		<b>YES</b>	<b>NO</b>	
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4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	How much?	\$ -		
If yes:	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?	\$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	What are the annual lease payments?	\$ -		

## PART 5 - CASH AND INVESTMENTS

<b>Please provide the entity's cash deposit and investment balances.</b>		<b>AMOUNT</b>	<b>TOTAL</b>	
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5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 610,103		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 610,103	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS			\$ -
TOTAL CASH AND INVESTMENTS			\$ 610,103	

<b>Please answer the following question by marking in the appropriate box</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	
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5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## 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
- The District does not maintain a depreciation schedule. Therefore, no depreciation expense has been recorder for the year

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	\$ 24,229	\$ -	\$ -	\$ 24,229
Furniture and fixtures	\$ 669	\$ -	\$ -	\$ 669
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 24,898</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,898</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 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.):	\$ -
<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	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
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							
<b>Fund Name</b>		<b>Budgeted Expenditures/Expenses</b>					
General Fund		\$ 71,693					
Groundwater Management SubDistrict Fund		\$ 823,036					
		\$ -					
		\$ -					

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

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	<input checked="" type="checkbox"/>	<input type="checkbox"/>			

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 350px; height: 25px;" type="text"/> PRIOR name <input style="width: 350px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-4	Please indicate what services the entity provides: <input style="width: 400px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-5	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: <input style="width: 400px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Bond Redemption mills		0.000				
General/Other mills		1.956				
<b>Total mills</b>		<b>1.956</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	\$ 610,103	Unrestricted Fund Balance	\$ 53,860	Total Tax Revenue	\$ 29,356	
Current Liabilities	\$ 24,918	Total Fund Balance	\$ 54,741	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 53,311	PY Fund Balance	\$ 38,925	Total Revenue	\$ 29,371	
		Total Revenue	\$ 29,371	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 13,555	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
		Interfund Out	\$ -	<b>Enterprise Funds</b>		
<b>Governmental</b>		<b>Proprietary</b>		Net Position	\$ 711,203	
Total Cash & Investments	\$ 79,659	- Current Assets	\$ 734,419	PY Net Position	\$ 142,727	
Transfers In	\$ -	Deferred Outflow	\$ -	<b>Government-Wide</b>		
Transfers Out	\$ -	Current Liabilities	\$ -	- Total Outstanding Debt	\$ -	
Property Tax	\$ 29,356	Deferred Inflow	\$ 23,216	Authorized but Unissued	\$ -	
Debt Service Principal	\$ -	Cash & Investments	\$ 530,444	Year Authorized	\$ 1/0/1900	
Total Expenditures	\$ 13,555	- Principal Expense	\$ -			
Total Developer Advances	\$ -					
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.



1	Full 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: _____ My term Expires: _____
1	Monty Smith	I, <u>Monty Smith</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>[Signature]</u> Date: <u>08/31/2021</u> My term Expires: <u>10/8/2021</u>
2	Michael Shane Lancaster	I, <u>Michael Shane Lancaster</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>Michael S Lancaster</u> Date: <u>08/31/2021</u> My term Expires: <u>10/8/2021</u>
3	Ben Christensen	I, <u>Ben Christensen</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 _____ Date: _____ My term Expires: <u>8/20/2023</u>
4	Byron Kunugi	I, <u>Byron Kunugi</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 _____ Date: _____ My term Expires: <u>8/30/2023</u>
5	Full 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: _____ My term Expires: _____
6	Full 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: _____ My term Expires: _____
7	Full 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: _____ My term Expires: _____



**SIGNATURE CERTIFICATE**

TRANSACTION DETAILS	DOCUMENT DETAILS
<p><b>Reference Number</b> 1A559769-DC02-4DC1-AF2D-DC05D5B05C12</p> <p><b>Transaction Type</b> Signature Request</p> <p><b>Sent At</b> 03/31/2021 11:29 EDT</p> <p><b>Executed At</b> 03/31/2021 13:47 EDT</p> <p><b>Identity Method</b> email</p> <p><b>Distribution Method</b> email</p> <p><b>Signed Checksum</b> c486ec9c064ccf813052b128c135516515230f037b1d0cc709d07c5a5effcc58</p> <p><b>Signer Sequencing</b> Disabled</p> <p><b>Document Passcode</b> Disabled</p>	<p><b>Document Name</b> Trinchera Water Conservancy District-2020 Exemption</p> <p><b>Filename</b> trinchera_water_conservancy_district-2020_exemption.pdf</p> <p><b>Pages</b> 13 pages</p> <p><b>Content Type</b> application/pdf</p> <p><b>File Size</b> 497 KB</p> <p><b>Original Checksum</b> 926c13f357db5a823b81ee66232eccc55ef07c9de56beb5e65a4151f0ca89bb53</p>

**SIGNERS**

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> Byron Kunugi</p> <p><b>Email</b> byron.kunugi1@gmail.com</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> d8e1c6c3227cc8dc52542a7f6ef29fc85625ac054a64e12a281137c52b451dec</p> <p><b>IP Address</b> 64.57.49.41</p> <p><b>Device</b> Chrome via Windows</p>	<p><b>Viewed At</b> 03/31/2021 13:11 EDT</p> <p><b>Identity Authenticated At</b> 03/31/2021 13:12 EDT</p> <p><b>Signed At</b> 03/31/2021 13:12 EDT</p>
<p><b>Name</b> Monty Smith</p> <p><b>Email</b> monty@threesranch.com</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> e3379eee5e0692ff486714a638bb102bce18612be50f074e71b4d97b98e92795</p> <p><b>IP Address</b> 64.57.49.41</p> <p><b>Device</b> Safari via Mac</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> 34ED9DB2</p> <p><b>Signature Biometric Count</b> 637</p>	<p><b>Viewed At</b> 03/31/2021 13:03 EDT</p> <p><b>Identity Authenticated At</b> 03/31/2021 13:06 EDT</p> <p><b>Signed At</b> 03/31/2021 13:06 EDT</p>
<p><b>Name</b> Michael Shane Lancaster</p> <p><b>Email</b> shane.lancaster@trinchera ranch.com</p> <p><b>Components</b> 2</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 33807943c22b77fd9a2931def97bb63add44baa951f29d060a6d928d2a3afb0</p> <p><b>IP Address</b> 206.168.249.117</p> <p><b>Device</b> Chrome via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> B225416D</p>	<p><b>Viewed At</b> 03/31/2021 12:24 EDT</p> <p><b>Identity Authenticated At</b> 03/31/2021 12:26 EDT</p> <p><b>Signed At</b> 03/31/2021 12:26 EDT</p>

**AUDITS**

TIMESTAMP	AUDIT
03/31/2021 11:29 EDT	Katie Moran (katiem@wsbcpa.com) created document 'trinchera_water_conservancy_district-2020_exemption.pdf' on Chrome via Windows from 8.41.160.240.

TIMESTAMP	AUDIT
03/31/2021 11:29 EDT	Byron Kunugi (byron.kunugi1@gmail.com) was emailed a link to sign.
03/31/2021 11:29 EDT	Ben Christensen (mrplow96600@yahoo.com) was emailed a link to sign.
03/31/2021 11:29 EDT	Michael Shane Lancaster (shane.lancaster@trincheraranch.com) was emailed a link to sign.
03/31/2021 11:29 EDT	Monty Smith (monty@threeranch.com) was emailed a link to sign.
03/31/2021 11:36 EDT	Ben Christensen (mrplow96600@yahoo.com) was emailed a reminder.
03/31/2021 11:36 EDT	Katie Moran (katiem@wsbcpa.com) modified the email for Ben Christensen to 'mrplow9600@yahoo.com'.
03/31/2021 11:36 EDT	Katie Moran (katiem@wsbcpa.com) modified a signer email for 'trinchera_water_conservancy_district-2020_exemption.pdf' on Chrome via Windows from 8.41.160.240.
03/31/2021 11:36 EDT	Ben Christensen (mrplow9600@yahoo.com) was emailed a link to sign.
03/31/2021 11:36 EDT	Ben Christensen (mrplow9600@yahoo.com) was emailed a reminder.
03/31/2021 12:24 EDT	Michael Shane Lancaster (shane.lancaster@trincheraranch.com) viewed the document on Chrome via Windows from 206.168.249.117.
03/31/2021 12:26 EDT	Michael Shane Lancaster (shane.lancaster@trincheraranch.com) authenticated via email on Chrome via Windows from 206.168.249.117.
03/31/2021 12:26 EDT	Michael Shane Lancaster (shane.lancaster@trincheraranch.com) signed the document on Chrome via Windows from 206.168.249.117.
03/31/2021 12:40 EDT	Monty Smith (monty@threeranch.com) was emailed a reminder.
03/31/2021 12:40 EDT	Ben Christensen (mrplow9600@yahoo.com) was emailed a reminder.
03/31/2021 12:41 EDT	Katie Moran (katiem@wsbcpa.com) modified the email for Monty Smith to 'monty@threesranch.com'.
03/31/2021 12:41 EDT	Katie Moran (katiem@wsbcpa.com) modified a signer email for 'trinchera_water_conservancy_district-2020_exemption.pdf' on Chrome via Windows from 8.41.160.240.
03/31/2021 12:41 EDT	Monty Smith (monty@threesranch.com) was emailed a link to sign.
03/31/2021 12:41 EDT	Monty Smith (monty@threesranch.com) was emailed a reminder.
03/31/2021 12:41 EDT	Monty Smith (monty@threesranch.com) was emailed a reminder.
03/31/2021 13:01 EDT	Monty Smith (monty@threesranch.com) viewed the document on Safari via Mac from 64.57.49.41.
03/31/2021 13:03 EDT	Monty Smith (monty@threesranch.com) viewed the document on Safari via Mac from 64.57.49.41.
03/31/2021 13:05 EDT	Byron Kunugi (byron.kunugi1@gmail.com) viewed the document on Mobile Safari via iOS from 107.77.198.200.
03/31/2021 13:06 EDT	Monty Smith (monty@threesranch.com) authenticated via email on Safari via Mac from 64.57.49.41.
03/31/2021 13:06 EDT	Monty Smith (monty@threesranch.com) signed the document on Safari via Mac from 64.57.49.41.
03/31/2021 13:11 EDT	Byron Kunugi (byron.kunugi1@gmail.com) viewed the document on Chrome via Windows from 64.57.49.41.
03/31/2021 13:12 EDT	Byron Kunugi (byron.kunugi1@gmail.com) authenticated via email on Chrome via Windows from 64.57.49.41.
03/31/2021 13:12 EDT	Byron Kunugi (byron.kunugi1@gmail.com) signed the document on Chrome via Windows from 64.57.49.41.
03/31/2021 13:47 EDT	Ben Christensen (mrplow9600@yahoo.com) was removed from document 1a559769-dc02-4dc1-af2d-dc05d5b05c12 as the document was force completed.
03/31/2021 13:47 EDT	Component 'Signature Field 3' assigned to signer3 was removed as the document was force completed.
03/31/2021 13:47 EDT	Component 'Date Field 3' assigned to signer3 was removed as the document was force completed.
03/31/2021 13:47 EDT	Katie Moran (katiem@wsbcpa.com) force completed document 'trinchera_water_conservancy_district-2020_exemption.pdf' on Chrome via Windows from 8.41.160.240.

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
Trinchera Water Conservancy District  
Blanca, Colorado

Management is responsible for the accompanying financial statements of Trinchera Water Conservancy District (the District), which comprise the balance sheet as of December 31, 2020, 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 Trinchera Water Conservancy 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 12, 2021

**Certified Public Accountants**

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | [www.wsbcpa.com](http://www.wsbcpa.com)