

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

High Desert Conservation District
628 West 5th Street
Cortez, CO 81321

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

CONTACT PERSON
PHONE
EMAIL
FAX

Gretchen Rank
970-533-7317

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	
		General Fund	Fund*		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 209,744	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 2,327	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -
1-5	Inventory	\$ 439	\$ -			
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	\$ 212,510	\$ -	(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	\$ 212,510	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ 511	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ 1,668	\$ -	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	\$ 2,179	\$ -	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	\$ 2,179	\$ -	(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...]	\$ 2,882	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 207,449	\$ -	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	\$ 210,331	\$ -	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	\$ 212,510	\$ -	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	\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Fund*	
Tax Revenue				Tax Revenue				
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	\$ 57,242	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 25,348	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ 1,100	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 2,347	\$ -	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...]: Miscellaneous	\$ 548	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23	Basin Admin Funds	\$ 2,500	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 89,085	\$ -	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	\$ 89,085	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -		

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*		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 36,307	\$ -	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 [specify...]: Grant Expenses	\$ 4,806	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Payroll Expenses	\$ 71,416	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 5,300	\$ -	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	\$ 117,829	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 117,829
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)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	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	\$ (28,744)	\$ -	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	\$ 239,075	\$ -	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.	\$ 210,331	\$ -	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:

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: Not Applicable	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: Not Applicable	<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

Please answer the following questions by marking the appropriate boxes.		YES	NO	
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4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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If yes: How much?

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"/>	
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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"/>	
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If yes: What is the amount outstanding?

4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation? | |

What are the annual lease payments?

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	
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5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 78,733		
5-2	Certificates of deposit	\$ 131,011		
TOTAL CASH DEPOSITS			\$ 209,744	

Investments (if investment is a mutual fund, please list underlying investments):

5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ -	
TOTAL CASH AND INVESTMENTS			\$ 209,744	

Please answer the following question by marking in the appropriate box		YES	NO	N/A	
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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

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	\$ 5,300	\$ -	\$ 36,450
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (33,664)	\$ (530)	\$ -	\$ (34,194)
TOTAL	\$ -	\$ 4,770	\$ -	\$ 4,770

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 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							
Fund Name		Budgeted Expenditures/Expenses					
General Fund		\$ 141,395					
		\$ -					
		\$ -					
		\$ -					

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)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet	<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>						
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 <input style="width: 300px; height: 20px;" type="text"/> PRIOR name <input style="width: 300px; height: 20px;" type="text"/>						
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: 450px; height: 20px;" type="text"/>					
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes: List the name of the other governmental entity and the services provided: <input style="width: 450px; height: 20px;" type="text"/>						
10-6	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):						
Bond Redemption mills		0.000				
General/Other mills		0.000				
Total mills		0.000				

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

OSA USE ONLY

Entity Wide:	General Fund		Governmental Funds		Notes				
Unrestricted Cash & Investments	\$	209,744	Unrestricted Fund Balan	\$	207,449	Total Tax Revenue	\$	-	
Current Liabilities	\$	2,179	Total Fund Balance	\$	210,331	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	-	PY Fund Balance	\$	239,075	Total Revenue	\$	89,085	
			Total Revenue	\$	89,085	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	117,829	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
Governmental			Interfund Out	\$	-	Enterprise Funds			
Total Cash & Investments	\$	209,744				Net Position	\$	-	
Transfers In	\$	-	Proprietary			- PY Net Position	\$	-	
Transfers Out	\$	-	- Current Assets	\$					
Property Tax	\$	-	- Deferred Outflow	\$		Government-Wide			
Debt Service Principal	\$	-	- Current Liabilities	\$		- Total Outstanding Debt	\$	-	
Total Expenditures	\$	117,829	Deferred Inflow	\$		- Authorized but Unissued	\$	-	
Total Developer Advances	\$	-	- Cash & Investments	\$		- Year Authorized		1/0/1900	
Total Developer Repayments	\$	-	- Principal Expense	\$	-				

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	Suzanne Aikin	I, <u>Suzanne Aikin</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>Suzanne Aikin</u> Date: <u>03/18/2021</u> My term Expires: <u>2022</u>
2	David Temple	I, <u>David Temple</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>David Temple</u> Date: <u>03/17/2021</u> My term Expires: <u>2023</u>
3	Hassan Hourmanesh	I, <u>Hassan Hourmanesh</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>Hassan Hourmanesh</u> Date: <u>03/26/2021</u> My term Expires: <u>2023</u>
4	Adam Kackstetter	I, <u>Adam Kackstetter</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>Adam Kackstetter</u> Date: <u>03/24/2021</u> My term Expires: <u>2022</u>
5	Joseph Lanier	I, <u>Joseph Lanier</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>Joseph Lanier</u> Date: <u>03/27/2021</u> My term Expires: <u>2022</u>
6	Susan E. Thomas	I, <u>Susan E. Thomas</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>2023</u>
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: _____

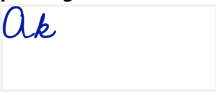




SIGNATURE CERTIFICATE

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 3CD6FC5F-C58C-4497-BE61-9E98E8CACE79</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/17/2021 13:04 EDT</p> <p>Executed At 03/27/2021 15:37 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 5100248794773da3ca722a0a4612e74ee875718221a04a0e1cd34d7202104d39</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name High Desert Conservation District-2020 Exemption</p> <p>Filename high_desert_conservation_district-2020_exemption.pdf</p> <p>Pages 13 pages</p> <p>Content Type application/pdf</p> <p>File Size 477 KB</p> <p>Original Checksum fc303886d8734f3036bd6bf3c92efbd35604d44ffbd80c138af6e2774bce379</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Joseph Lanier</p> <p>Email jjlanier@fone.net</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum dd0a8b5c5fa3a32002a2aa5111a9b220c7b87be28ed65da4128333d8db59ae07</p> <p>IP Address 206.123.195.145</p> <p>Device Mobile Safari via iOS</p> <p>Drawn Signature </p> <p>Signature Reference ID 367EB024</p> <p>Signature Biometric Count 544</p>	<p>Viewed At 03/27/2021 15:35 EDT</p> <p>Identity Authenticated At 03/27/2021 15:37 EDT</p> <p>Signed At 03/27/2021 15:37 EDT</p>
<p>Name Hassan Hourmanesh</p> <p>Email copj07@gmail.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum e8534524741cb267370240bfae0de53ca2d417d8045d9040f10843cbb0679b42</p> <p>IP Address 71.211.73.39</p> <p>Device Samsung Browser via Android</p> <p>Drawn Signature </p> <p>Signature Reference ID 0CD5815B</p> <p>Signature Biometric Count 345</p>	<p>Viewed At 03/27/2021 08:42 EDT</p> <p>Identity Authenticated At 03/27/2021 08:46 EDT</p> <p>Signed At 03/27/2021 08:46 EDT</p>
<p>Name Susan E Thomas</p> <p>Email susanethomas@earthlink.net</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum ee20f47c2fc313ff68d926b956b079047d9e354b6bcc4a1bcfaa829f934a5ebb</p> <p>IP Address 107.77.230.115</p> <p>Device Chrome via Windows</p>	<p>Viewed At 03/24/2021 16:42 EDT</p> <p>Identity Authenticated At 03/24/2021 16:42 EDT</p> <p>Signed At 03/24/2021 16:42 EDT</p>

SIGNER	E-SIGNATURE	EVENTS
Name Adam Kackstetter Email wildlandman7@gmail.com Components 2	Status signed Multi-factor Digital Fingerprint Checksum <small>d445cac165044055fe7238af1d5fbfa4d2d5331295f08010254d1742456d7a92</small> IP Address 72.249.236.2 Device Mobile Safari via iOS Typed Signature  Signature Reference ID 91BA2DBF	Viewed At 03/24/2021 15:24 EDT Identity Authenticated At 03/24/2021 15:26 EDT Signed At 03/24/2021 15:26 EDT
Name Suzanne Aikin Email saikin@mindspring.com Components 2	Status signed Multi-factor Digital Fingerprint Checksum <small>41d9aef1579b969281a4ebe84a90e978014362705d483ed94da98d11ed26996c</small> IP Address 72.249.226.68 Device Chrome via Windows Typed Signature  Signature Reference ID 2A0EBDF2	Viewed At 03/18/2021 12:11 EDT Identity Authenticated At 03/18/2021 12:15 EDT Signed At 03/18/2021 12:15 EDT
Name David Temple Email trailcanyonranch@gmail.com Components 2	Status signed Multi-factor Digital Fingerprint Checksum <small>b96ac4ef6487d94c7b864b1c8151b8a38131ddd5068bd99ea8235263792e635e</small> IP Address 72.249.236.2 Device Safari via Mac Drawn Signature  Signature Reference ID 2D25D7E4 Signature Biometric Count 227	Viewed At 03/17/2021 13:44 EDT Identity Authenticated At 03/17/2021 13:45 EDT Signed At 03/17/2021 13:45 EDT

AUDITS

TIMESTAMP	AUDIT
03/17/2021 13:04 EDT	Katie Moran (katiem@wsbcpa.com) created document 'high_desert_conservation_district-2020_exemption.pdf' on Chrome via Windows from 8.41.160.240.
03/17/2021 13:04 EDT	Susan E Thomas (susanethomas@earthlink.net) was emailed a link to sign.
03/17/2021 13:04 EDT	Joseph Lanier (jjlanier@fone.net) was emailed a link to sign.
03/17/2021 13:04 EDT	David Temple (trailcanyonranch@gmail.com) was emailed a link to sign.
03/17/2021 13:04 EDT	Hassan Hourmanesh (copj07@gmail.com) was emailed a link to sign.
03/17/2021 13:04 EDT	Adam Kackstetter (wildlandman7@gmail.com) was emailed a link to sign.
03/17/2021 13:04 EDT	Suzanne Aikin (saikin@mindspring.com) was emailed a link to sign.
03/17/2021 13:44 EDT	David Temple (trailcanyonranch@gmail.com) viewed the document on Safari via Mac from 72.249.236.2.
03/17/2021 13:45 EDT	David Temple (trailcanyonranch@gmail.com) authenticated via email on Safari via Mac from 72.249.236.2.
03/17/2021 13:45 EDT	David Temple (trailcanyonranch@gmail.com) signed the document on Safari via Mac from 72.249.236.2.
03/18/2021 12:07 EDT	Suzanne Aikin (saikin@mindspring.com) was emailed a reminder.
03/18/2021 12:08 EDT	Suzanne Aikin (saikin@mindspring.com) was emailed a reminder.
03/18/2021 12:11 EDT	Suzanne Aikin (saikin@mindspring.com) viewed the document on Chrome via Windows from 72.249.226.68.
03/18/2021 12:15 EDT	Suzanne Aikin (saikin@mindspring.com) authenticated via email on Chrome via Windows from 72.249.226.68.
03/18/2021 12:15 EDT	Suzanne Aikin (saikin@mindspring.com) signed the document on Chrome via Windows from 72.249.226.68.
03/24/2021 13:12 EDT	Hassan Hourmanesh (copj07@gmail.com) was emailed a reminder.

TIMESTAMP	AUDIT
03/24/2021 13:12 EDT	Adam Kackstetter (wildlandman7@gmail.com) was emailed a reminder.
03/24/2021 13:12 EDT	Joseph Lanier (jlanier@fone.net) was emailed a reminder.
03/24/2021 13:12 EDT	Susan E Thomas (susanethomas@earthlink.net) was emailed a reminder.
03/24/2021 15:24 EDT	Adam Kackstetter (wildlandman7@gmail.com) viewed the document on Mobile Safari via iOS from 72.249.236.2.
03/24/2021 15:24 EDT	Adam Kackstetter (wildlandman7@gmail.com) viewed the document on Mobile Safari via iOS from 72.249.236.2.
03/24/2021 15:26 EDT	Adam Kackstetter (wildlandman7@gmail.com) authenticated via email on Mobile Safari via iOS from 72.249.236.2.
03/24/2021 15:26 EDT	Adam Kackstetter (wildlandman7@gmail.com) signed the document on Mobile Safari via iOS from 72.249.236.2.
03/24/2021 16:42 EDT	Susan E Thomas (susanethomas@earthlink.net) viewed the document on Chrome via Windows from 107.77.230.115.
03/24/2021 16:42 EDT	Susan E Thomas (susanethomas@earthlink.net) authenticated via email on Chrome via Windows from 107.77.230.115.
03/24/2021 16:42 EDT	Susan E Thomas (susanethomas@earthlink.net) signed the document on Chrome via Windows from 107.77.230.115.
03/25/2021 19:11 EDT	Joseph Lanier (jlanier@fone.net) was emailed a reminder.
03/25/2021 19:11 EDT	Hassan Hourmanesh (copj07@gmail.com) was emailed a reminder.
03/26/2021 12:21 EDT	Joseph Lanier (jlanier@fone.net) was emailed a reminder.
03/26/2021 19:12 EDT	Joseph Lanier (jlanier@fone.net) was emailed a reminder.
03/26/2021 19:12 EDT	Hassan Hourmanesh (copj07@gmail.com) was emailed a reminder.
03/27/2021 08:39 EDT	Hassan Hourmanesh (copj07@gmail.com) viewed the document on Samsung Browser via Android from 71.211.73.39.
03/27/2021 08:42 EDT	Hassan Hourmanesh (copj07@gmail.com) viewed the document on Samsung Browser via Android from 71.211.73.39.
03/27/2021 08:46 EDT	Hassan Hourmanesh (copj07@gmail.com) authenticated via email on Samsung Browser via Android from 71.211.73.39.
03/27/2021 08:46 EDT	Hassan Hourmanesh (copj07@gmail.com) signed the document on Samsung Browser via Android from 71.211.73.39.
03/27/2021 15:35 EDT	Joseph Lanier (jlanier@fone.net) viewed the document on Mobile Safari via iOS from 206.123.195.145.
03/27/2021 15:35 EDT	Joseph Lanier (jlanier@fone.net) viewed the document on Mobile Safari via iOS from 206.123.195.145.
03/27/2021 15:37 EDT	Joseph Lanier (jlanier@fone.net) authenticated via email on Mobile Safari via iOS from 206.123.195.145.
03/27/2021 15:37 EDT	Joseph Lanier (jlanier@fone.net) signed the document on Mobile Safari via iOS from 206.123.195.145.

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, 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 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 2, 2021

Certified Public Accountants

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