

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Center Conservation District
ADDRESS	0048 W County Road 10N Center, CO 81125
CONTACT PERSON	Nikita Christensen
PHONE	719-754-3400
EMAIL	nikita@notes-numbers.com
FAX	

For the Year Ended
12/31/2021
or fiscal year ended:

CERTIFICATION OF PREPARER

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

NAME:	See Independent Accountants' Compilation Report
TITLE	
FIRM NAME (if applicable)	
ADDRESS	
PHONE	
DATE PREPARED	
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	\$ 51,574	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 24,476	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 24,223	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -
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	\$ 100,273	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 100,273	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 477	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 7,622	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 8,099	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 8,099	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted [specify...] TABOR	\$ 4,259	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 87,915	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 92,174	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 100,273	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 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*		
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	\$ 6,771	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 33,540	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ 69,325	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 2,527	\$ -	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...]: Insurance Proceeds	\$ 25,142	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23	Miscellaneous, Stimulus and Reimbursement	\$ 27,942	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 165,247	\$ -	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	\$ 165,247	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 165,247	

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	\$ 92,174	\$ -	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...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 15,050	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ 12,340	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ 28,946	\$ -	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	\$ 148,510	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 148,510
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 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 16,737	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 75,437	\$ -	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			Net Position, December 31			
	Sum of Lines 3-30, 3-31, and 3-32	\$ 92,174	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
	This total should be the same as line 1-37.			This total should be the same as line 1-37.			

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

<p>4-1 Does the entity have outstanding debt? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/></p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/></p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: right;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 35%;"></th> <th style="width: 10%;">Outstanding at beginning of year*</th> <th style="width: 10%;">Issued during year</th> <th style="width: 10%;">Retired during year</th> <th style="width: 10%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td>\$ 452,767</td> <td>\$ -</td> <td>\$ 10,208</td> <td>\$ 442,559</td> </tr> <tr> <td>Leases</td> <td>\$ 2,132</td> <td>\$ -</td> <td>\$ 2,132</td> <td>\$ -</td> </tr> <tr> <td>Developer Advances</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Other (specify):</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr style="font-weight: bold;"> <td>TOTAL</td> <td>\$ 454,899</td> <td>\$ -</td> <td>\$ 12,340</td> <td>\$ 442,559</td> </tr> </tbody> </table>		Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end	General obligation bonds	\$ -	\$ -	\$ -	\$ -	Revenue bonds	\$ -	\$ -	\$ -	\$ -	Notes/Loans	\$ 452,767	\$ -	\$ 10,208	\$ 442,559	Leases	\$ 2,132	\$ -	\$ 2,132	\$ -	Developer Advances	\$ -	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	\$ -	TOTAL	\$ 454,899	\$ -	\$ 12,340	\$ 442,559	<p style="color: red; font-size: small;">*must agree to prior year ending balance</p>
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end																																					
General obligation bonds	\$ -	\$ -	\$ -	\$ -																																					
Revenue bonds	\$ -	\$ -	\$ -	\$ -																																					
Notes/Loans	\$ 452,767	\$ -	\$ 10,208	\$ 442,559																																					
Leases	\$ 2,132	\$ -	\$ 2,132	\$ -																																					
Developer Advances	\$ -	\$ -	\$ -	\$ -																																					
Other (specify):	\$ -	\$ -	\$ -	\$ -																																					
TOTAL	\$ 454,899	\$ -	\$ 12,340	\$ 442,559																																					

Please answer the following questions by marking the appropriate boxes.

YES NO

<p>4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? If yes: How much? <input style="width: 60px; text-align: right;" type="text" value="\$ -"/> Date the debt was authorized: <input style="width: 60px;" type="text"/></p> <p>4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <input style="width: 60px; text-align: right;" type="text" value="\$ -"/></p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input style="width: 60px; text-align: right;" type="text" value="\$ -"/></p> <p>4-8 Does the entity have any lease agreements? If yes: What is being leased? <input style="width: 350px;" type="text" value="Kubota UTV"/> What is the original date of the lease? <input style="width: 100px;" type="text" value="12/29/2017"/> Number of years of lease? <input style="width: 20px;" type="text" value="4"/> Is the lease subject to annual appropriation? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO What are the annual lease payments? <input style="width: 60px; text-align: right;" type="text" value="\$ 2,285"/></p>	<p>4-5 <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-6 <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-7 <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-8 <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p>
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PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 51,574			
5-2 Certificates of deposit	\$ -			
TOTAL CASH DEPOSITS			\$ 51,574	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3 Edward Jones Mutual Funds	\$ 24,476			
	\$ -			
	\$ -			
	\$ -			
TOTAL INVESTMENTS			\$ 24,476	
TOTAL CASH AND INVESTMENTS			\$ 76,050	

Please answer the following question by marking in the appropriate box

YES NO N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 style="width: 450px; height: 15px;" type="text"/>	<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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:				
		Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land		\$ 199,550	\$ -	\$ -	\$ 199,550
Buildings		\$ 294,394	\$ -	\$ -	\$ 294,394
Machinery and equipment		\$ 56,510	\$ -	\$ 32,311	\$ 24,199
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ 26,875	\$ 15,050	\$ -	\$ 41,925
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain): Land Improvements		\$ 86,914	\$ -	\$ -	\$ 86,914
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (147,367)	\$ (15,846)	\$ (25,051)	\$ (138,162)
TOTAL		\$ 516,876	\$ (796)	\$ 7,260	\$ 508,820
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-end balance
- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

*		YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2	Does the entity have a volunteer firefighters' pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.):		\$	-	
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"/>	Total expenditures exceeded budgeted appropriations in the General Fund by \$18,510. This may be a violation of Colorado Revised Statutes 29-1-110.		
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 appropriated for each fund separately for the year reported							
Governmental/Proprietary Fund Name		Total Appropriations By Fund					
General Fund		\$	130,000				
		\$	-				
		\$	-				
		\$	-				

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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
<small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>						

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: 400px; height: 20px;" type="text"/>									
PRIOR name <input style="width: 400px; 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):		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Bond Redemption mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> <tr> <td style="padding: 2px;">General/Other mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> <tr> <td style="padding: 2px;">Total mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> </table>		Bond Redemption mills	0.000	General/Other mills	0.000	Total mills	0.000
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	\$ 76,050	Unrestricted Fund Balan	\$ 87,915	Total Tax Revenue	\$ -	
Current Liabilities	\$ 8,099	Total Fund Balance	\$ 92,174	Revenue Paying Debt Service	\$ 165,247	
Deferred Inflow	\$ -	PY Fund Balance	\$ 75,437	Total Revenue	\$ 165,247	
		Total Revenue	\$ 165,247	Total Debt Service Principal	\$ 12,340	
		Total Expenditures	\$ 148,510	Total Debt Service Interest	\$ 28,946	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 76,050			Net Position	\$ -	
Transfers In	\$ -	Proprietary		- PY Net Position	\$ -	
Transfers Out	\$ -	- Current Assets	\$ -	- Government-Wide		
Property Tax	\$ -	- Deferred Outflow	\$ -	- Total Outstanding Debt	\$ 442,559	
Debt Service Principal	\$ 12,340	Current Liabilities	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 148,510	Deferred Inflow	\$ -	- Year Authorized		1/0/1900
Total Developer Advances	\$ -	- Cash & Investments	\$ -			
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.

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Anthony Lobato	I, <u>Anthony Lobato</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>03/21/2022</u> My term Expires: <u>May 2022</u>
2	Judy Jolly	I, <u>Judy Jolly</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>03/12/2022</u> My term Expires: <u>May 2022</u>
3	Brian Neufeld	I, <u>Brian Neufeld</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>03/18/2022</u> My term Expires: <u>May 2023</u>
4	Danny Neufeld	I, <u>Danny Neufeld</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>May 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: _____

Center Conservation District
 Loan Amortization Schedule
 12/31/2021

Construction Loan	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 10,874	\$ 28,081	\$ 38,955
2023	11,583	27,372	38,955
2024	12,466	26,489	38,955
2025	13,139	25,816	38,955
2026	13,996	24,959	38,955
2027-2031	84,845	109,927	194,773
2032-2036	116,350	78,422	194,773
2037-2041	159,681	35,092	194,773
2042	19,625	19,335	38,960
	<u>\$ 442,559</u>	<u>\$ 375,493</u>	<u>\$ 818,053</u>

SIGNATURE CERTIFICATE




REFERENCE NUMBER

64220590-5C2A-4DF8-9553-A3E57731DBF9

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 64220590-5C2A-4DF8-9553-A3E57731DBF9</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/18/2022 17:23 EDT</p> <p>Executed At 03/21/2022 15:00 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 43a250d15c40f9ee9a7d40fa7e0c8d9830218591bf8ca4ea5cb6d4c13b919367</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Center Conservation District-2021 Exemption For Right Signature</p> <p>Filename center_conservation_district-2021_exemption_for_right_signature.pdf</p> <p>Pages 14 pages</p> <p>Content Type application/pdf</p> <p>File Size 515 KB</p> <p>Original Checksum 1296f690a4d8035265e976911e3779d75e93c75bedfb7d5e99d147ac579f60e9</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Danny Neufeld</p> <p>Email neufeld73@hotmail.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 6a61d8b7b242996b9d777815bfccc83d4b66aff37757f922daa0bc06373ad0c3</p> <p>IP Address 8.64.33.218</p> <p>Device Chrome Mobile via Android</p>	<p>Viewed At 03/21/2022 14:58 EDT</p> <p>Identity Authenticated At 03/21/2022 15:00 EDT</p> <p>Signed At 03/21/2022 15:00 EDT</p>
<p>Name Judy Jolly</p> <p>Email judith.jolly@millercoors.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 0b68d301cafe386bb9d267631dc5cb58feb12d94590fef69a58d0e4bc6d18e</p> <p>IP Address 165.225.10.167</p> <p>Device Chrome via Windows</p> <p>Typed Signature</p> <div style="border: 1px solid black; padding: 5px; text-align: center;">  </div> <p>Signature Reference ID 1661AD19</p>	<p>Viewed At 03/21/2022 14:03 EDT</p> <p>Identity Authenticated At 03/21/2022 14:05 EDT</p> <p>Signed At 03/21/2022 14:05 EDT</p>
<p>Name Anthony Lobato</p> <p>Email datalob77@gmail.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum df8075fc5dd60ffa994d87040e447df7bb34852531ca61a81d20302f0b8c6cb4</p> <p>IP Address 8.48.89.108</p> <p>Device Firefox via Windows</p> <p>Drawn Signature</p>	<p>Viewed At 03/21/2022 09:31 EDT</p> <p>Identity Authenticated At 03/21/2022 09:35 EDT</p> <p>Signed At 03/21/2022 09:35 EDT</p>

**Signature Reference ID**

0F370945

Signature Biometric Count

361

Name

Brian Neufeld

Email

bri396@hotmail.com

Components

2

Status

signed

Multi-factor Digital Fingerprint Checksum

e5cd2d2150892ca16a97cc5294a3aa94507dc4fa0d84144f28238230c92a4604

IP Address

8.48.89.195

Device

Chrome via Windows

Drawn Signature**Signature Reference ID**

0D0E5C55

Signature Biometric Count

75

Viewed At

03/18/2022 17:28 EDT

Identity Authenticated At

03/18/2022 17:30 EDT

Signed At

03/18/2022 17:30 EDT

AUDITS

TIMESTAMP	AUDIT
03/18/2022 17:23 EDT	Katie Moran (katiem@wsbcpa.com) created document 'center_conservation_district-2021_exemption_for_right_signature.pdf' on Chrome via Windows from 8.41.160.240.
03/18/2022 17:23 EDT	Danny Neufeld (neufeld73@hotmail.com) was emailed a link to sign.
03/18/2022 17:23 EDT	Brian Neufeld (bri396@hotmail.com) was emailed a link to sign.
03/18/2022 17:23 EDT	Anthony Lobato (datalob77@gmail.com) was emailed a link to sign.
03/18/2022 17:23 EDT	Judy Jolly (judith.jolly@millercoors.com) was emailed a link to sign.
03/18/2022 17:28 EDT	Brian Neufeld (bri396@hotmail.com) viewed the document on Chrome via Windows from 8.48.89.195.
03/18/2022 17:30 EDT	Brian Neufeld (bri396@hotmail.com) authenticated via email on Chrome via Windows from 8.48.89.195.
03/18/2022 17:30 EDT	Brian Neufeld (bri396@hotmail.com) signed the document on Chrome via Windows from 8.48.89.195.
03/21/2022 09:31 EDT	Anthony Lobato (datalob77@gmail.com) viewed the document on Firefox via Windows from 8.48.89.108.
03/21/2022 09:35 EDT	Anthony Lobato (datalob77@gmail.com) authenticated via email on Firefox via Windows from 8.48.89.108.
03/21/2022 09:35 EDT	Anthony Lobato (datalob77@gmail.com) signed the document on Firefox via Windows from 8.48.89.108.
03/21/2022 12:19 EDT	Danny Neufeld (neufeld73@hotmail.com) viewed the document on Chrome Mobile via Android from 174.215.24.61.
03/21/2022 12:21 EDT	Danny Neufeld (neufeld73@hotmail.com) viewed the document on Chrome Mobile via Android from 174.215.24.61.
03/21/2022 14:03 EDT	Judy Jolly (judith.jolly@millercoors.com) viewed the document on Chrome via Windows from 165.225.10.167.
03/21/2022 14:05 EDT	Judy Jolly (judith.jolly@millercoors.com) authenticated via email on Chrome via Windows from 165.225.10.167.
03/21/2022 14:05 EDT	Judy Jolly (judith.jolly@millercoors.com) signed the document on Chrome via Windows from

165.225.10.167.

03/21/2022 14:57 EDT

Danny Neufeld (neufeld73@hotmail.com) viewed the document on Chrome Mobile via Android from 8.64.33.218.

03/21/2022 14:58 EDT

Danny Neufeld (neufeld73@hotmail.com) viewed the document on Chrome Mobile via Android from 8.64.33.218.

03/21/2022 15:00 EDT

Danny Neufeld (neufeld73@hotmail.com) authenticated via email on Chrome Mobile via Android from 8.64.33.218.

03/21/2022 15:00 EDT

Danny Neufeld (neufeld73@hotmail.com) signed the document on Chrome Mobile via Android from 8.64.33.218.

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Center Conservation District
Center, Colorado

Management is responsible for the accompanying financial statements of Center Conservation District (the District), which comprise the balance sheet as of December 31, 2021, 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 presented in accordance 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 Center 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 15, 2022

Certified Public Accountants

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