

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

COPE CONSERVATION DISTRICT  
2862 WA COUNTY ROAD LL  
FLAGLEER, COLORADO 80815

For the Year Ended  
12/31/21  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

CAROLYN PAYNE  
9705540561  
cpayne@plainstel.com  
none

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

CAROLYN PAYNE  
OFFICE MANAGER  
Carol's Tax & Bookkeeping Service  
2862 WA COUNEY ROAD LL, FLAGLER, CO 80815  
9705540561

### PREPARER (SIGNATURE REQUIRED)

*Carolyn Payne*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>



## PART 2 - REVENUE

**REVENUE:** All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	<b>Taxes:</b> Property (report mills levied in Question 10-6)	\$ -	
2-2	Specific ownership		
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	<b>Intergovernmental:</b> Grants	\$ 15,000	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify): direct Asst	\$ 6,771	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ 304	
2-21	Other (specify): tree sales and supplies	\$ 3,228	
2-22	ARS land rent	\$ 1,400	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 26,703	

## PART 3 - EXPENDITURES/EXPENSES

**EXPENDITURES:** All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 9,215	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	seedling trees , weedberrier	\$ 3,071	
3-24	Grant Expences	\$ 3,668	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 15,954	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- |     |   |                          |                                     |
|-----|---|--------------------------|-------------------------------------|
|     |   | Yes                      | No                                  |
| 4-1 | Does the entity have outstanding debt?<br>If Yes, please attach a copy of the entity's Debt Repayment Schedule. | <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"/> |

- |     |  |                                     |                          |
|-----|--|-------------------------------------|--------------------------|
|     |  | Yes                                 | No                       |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
|     |  | Yes                      | No                                  |
| 4-5 | Does the entity have any authorized, but unissued, debt? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes:	How much?	\$ -
	Date the debt was authorized:	

- |     |   |                          |                                     |
|-----|---|--------------------------|-------------------------------------|
|     |   | Yes                      | No                                  |
| 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?	\$ -
---------	-----------	------

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
|     |  | Yes                      | No                                  |
| 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?	\$ -
---------	---------------------------------	------

- |     |  |                                     |                          |
|-----|--|-------------------------------------|--------------------------|
|     |  | Yes                                 | No                       |
| 4-8 | Does the entity have any lease agreements? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

If yes:	What is being leased?	53.3 ac owned land
	What is the original date of the lease?	Sep-21
	Number of years of lease?	10
	Is the lease subject to annual appropriation?	<input type="checkbox"/>
	What are the annual lease payments?	\$ 1.00

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 25,314	
5-2 Certificates of deposit	\$ 5,226	
<b>Total Cash Deposits</b>		<b>\$ 30,540</b>
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ 30,540</b>

Please answer the following questions by marking in the appropriate boxes

- |     |   |                                     |                          |                          |
|-----|---|-------------------------------------|--------------------------|--------------------------|
|     |   | 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.)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital 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:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 8,935	\$ -	\$ -	\$ 8,935
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 8,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,935</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' 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?	\$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes       No       N/A
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes       No       N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 53,826

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

Please answer the following question by marking in the appropriate box

- |            |   | Yes                                 | No                       |
|------------|---|-------------------------------------|--------------------------|
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><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> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |             |   | Yes                      | No                                  |
|-------------|---|--------------------------|-------------------------------------|
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>  |                          |                                     |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Please list the NEW name &amp; PRIOR name:</b><br><input style="width: 530px; height: 15px;" type="text"/>   |                          |                                     |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b><br><b>Please indicate what services the entity provides:</b><br><input style="width: 530px; height: 15px;" type="text"/>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b><br><b>List the name of the other governmental entity and the services provided:</b><br><input style="width: 530px; height: 15px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>10-5</b> | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b><br><b>Date Filed:</b> <input style="width: 450px; height: 15px;" type="text"/>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>10-6</b> | <b>Does the entity have a certified Mill Levy?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>   |                          |                                     |

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

Please use this space to provide any explanations or comments:

## PART 11 - 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?  YES  NO

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### 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.

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name	I _____, attest 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: _____
Board Member 2	Print Board Member's Name Steven L. Baker	I _____, attest 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>Steven Leo Baker</u> Date: <u>5-9-22</u> My term Expires: _____
Board Member 3	Print Board Member's Name Lanny D Payne	I _____, attest 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>Lanny D Payne</u> Date: <u>5-9-22</u> My term Expires: _____
Board Member 4	Print Board Member's Name James E. Cecil	I <u>James E Cecil</u> , attest 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>James Cecil</u> Date: <u>5-9-22</u> My term Expires: _____
Board Member 5	Print Board Member's Name Hans L. Manley	I <u>Hans L. Manley</u> , attest 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>Hans L. Manley</u> Date: <u>5/9/2022</u> My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest 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: _____
Board Member 7	Print Board Member's Name	I _____, attest 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: _____

12:19 PM  
03/29/22  
Accrual Basis

Cope Conservation District  
**Balance Sheet**  
As of December 31, 2021

	<u>Dec 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Farmers State Bank	
ARS LUNCH FUND	2,392.30
CHECKING	
CSCB Grant Funds	10,282.00
CHECKING - Other	12,613.00
<b>Total CHECKING</b>	<u>22,895.00</u>
Farmers State Bank - Other	27.00
<b>Total Farmers State Bank</b>	25,314.30
<b>SAVINGS CD#1137171 FSB</b>	<u>5,226.08</u>
<b>Total Checking/Savings</b>	30,540.38
<b>Accounts Receivable</b>	
Accounts Receivable	-34.63
<b>Total Accounts Receivable</b>	<u>-34.63</u>
<b>Other Current Assets</b>	
ARS Land	8,935.00
INVENTORY ASSET	-43.80
<b>Total Other Current Assets</b>	<u>8,891.20</u>
<b>Total Current Assets</b>	39,396.95
<b>Fixed Assets</b>	
Copy Machine	
Depreciation	-1,206.00
Original Cost	1,206.00
<b>Total Copy Machine</b>	0.00
Gopher Machine	
Depreciation	-567.00
Original Cost	567.00
<b>Total Gopher Machine</b>	0.00
Mat Roller	
Depreciation	-1,250.00
Original Cost	1,250.00
<b>Total Mat Roller</b>	0.00
Tree Spade	
Depreciation	-15,939.00
Original Cost	15,939.00
<b>Total Tree Spade</b>	0.00
<b>Total Fixed Assets</b>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><u>39,396.95</u></u>

Cope Conservation District  
**Custom Summary Report**  
 January through December 2021

Jan - Dec 21

Ordinary Income/Expense			
Income			
ARS LAND RENT		1,400.91	
GRANT INCOME		15,000.00	Inter government Grant
INTEREST INCOME		4.11	
OTHER INCOME			
REFUNDS		75.87	Donations
OTHER INCOME - Other		228.14	
Total OTHER INCOME		304.01	
SALES INCOME			
FERTILIZER	202.60		
TREE PROTECTORS	60.00		
TREES	2,865.30		Tree Sales
WEED BARRIER MAT	100.00		
Total SALES INCOME		3,227.90	
STATE FUNDS		6,770.78	Direct AssT
Total Income		26,707.71	
Cost of Goods Sold			
COST OF GOODS SOLD			
TREE PROTECTORS		43.80	
Total COST OF GOODS SOLD		43.80	Trees
Total COGS		43.80	
Gross Profit		26,663.91	
Expense			
DUES	X	1,450.00	Admin
EDUCATION	X	50.00	Admin
Fuel Surcharge	X	35.60	Tree
GENERAL OPERATING			Administrative
CONTRACT LABOR	X	7,000.00	
SALES TAX LIC	X	16.00	Tree
Total GENERAL OPERATING		7,016.00	
GRANT EXPENSE			
GLCI GRANT	X	3,668.00	Grant
Total GRANT EXPENSE		3,668.00	
MEETING EXPENSE			
MEETING ROOM	X	360.00	Admin
Total MEETING EXPENSE		360.00	
MILEAGE	X	387.50	Trees
OFFICE SUPPLIES			
MACHINE RENT		300.00	Admin
POSTAGE		55.00	
Total OFFICE SUPPLIES		355.00	

12:58 PM  
 03/29/22  
 Accrual Basis

Cope Conservation District  
 Custom Summary Report  
 January through December 2021

Jan - Dec 21

SUPPLIES PURCHASED  
 TREES  
 REFUNDS  
 TREES - Other  
 Total TREES  
 Total SUPPLIES PURCHASED  
 Total Expense  
 Net Ordinary Income  
 Net Income

	34.61	
	2,553.55	
x	2,588.16	→ Trees
		2,588.16
		15,910.26
		10,753.65
		<u>10,753.65</u>

Admin <sup>12</sup> 1450  
 50  
 7000  
 360  
 355  
9215

Trees <sup>21</sup> 2588.16  
 16  
 x 35.60  
 43.80  
2683.56  
~~2168~~  
 387.50  
3071.06

3071