

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

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

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

CONTACT PERSON
PHONE
EMAIL
FAX

Gretchen Rank
970-533-7317

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

See Independent Accountants' Compilation Report

PREPARER (SIGNATURE REQUIRED)

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <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	Taxes: 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	Intergovernmental: Grants	\$ 58,099	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ 30,832	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 913	
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	\$ -	
2-21	Other (specify): Rental Income	\$ 1,200	
2-22	Micellaneous	\$ 711	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 91,755	

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	\$ 49,486	
3-2	Salaries	\$ 27,256	
3-3	Payroll taxes	\$ 3,593	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,154	
3-7	Accounting and legal fees	\$ 910	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 8	
3-10	Utilities and telephone	\$ 1,901	
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	Other (specify): Grant Expenses	\$ 1,513	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 85,821	

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? 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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Not applicable</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Not applicable</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	General obligation bonds	\$ -	\$ -
	Revenue bonds	\$ -	\$ -
	Notes/Loans	\$ -	\$ -
	Leases	\$ -	\$ -
	Developer Advances	\$ -	\$ -
	Other (specify):	\$ -	\$ -
	TOTAL	\$ -	\$ -

*must tie to prior year ending balance

		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: _____		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? \$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? \$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased? _____		
	What is the original date of the lease? _____		
	Number of years of lease? _____		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments? \$ -		

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	\$ 212,967	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 212,967
	Investments (if investment is a mutual fund, please list underlying investments):		
	_____	\$ -	
	_____	\$ -	
5-3	_____	\$ -	
	_____	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 212,967

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 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.)?	<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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 2,514	\$ -	\$ -	\$ 2,514
Machinery and equipment	\$ 36,450	\$ -	\$ -	\$ 36,450
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ (34,194)	\$ (530)	\$ -	\$ (34,724)
TOTAL	\$ 4,770	\$ (530)	\$ -	\$ 4,240

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.):	\$ -
TOTAL	\$ -
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	\$ 138,805

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

	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <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
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: 450px; height: 15px;" 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:	Please list the NEW name & PRIOR name: <input style="width: 600px; height: 15px;" type="text"/>		
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Please indicate what services the entity provides: <input style="width: 600px; height: 15px;" type="text"/>		
10-4	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: 600px; height: 15px;" type="text"/>		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during the	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date Filed: <input style="width: 450px; height: 15px;" type="text"/>		
10-6	Does the entity have a certified Mill Levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills	<input style="width: 100px; height: 15px;" type="text"/>	-
	General/Other mills	<input style="width: 100px; height: 15px;" type="text"/>	-
	Total mills	<input style="width: 100px; height: 15px;" type="text"/>	-

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?	<input type="checkbox"/>	<input type="checkbox"/>

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. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Suzanne Aikin	I <u>Suzanne Aikin</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. <i>Suzanne Aikin</i> Signed _____ Date: _____ My term Expires: <u>2022</u>
Board Member 2	David Temple	I <u>David Temple</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 _____ Date: _____ My term Expires: <u>2023</u>
Board Member 3	Susan E Thomas	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: <u>2022</u>
Board Member 4	Adam Kackstetter	I <u>Adam Kackstetter</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 _____ Date: <u>03/15/2022</u> <i>Adam Kackstetter</i> My term Expires: <u>2023</u>
Board Member 5	Joseph Lanier	I <u>Joseph Lanier</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. <i>JL</i> Signed _____ Date: _____ My term Expires: <u>2022</u>
Board Member 6		I <u>Susan E Thomas</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 _____ Date: _____ My term Expires: _____
Board Member 7		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: _____

SIGNATURE CERTIFICATE





REFERENCE NUMBER

2A9361EB-2177-46A2-92FF-F94A90C905E1


TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 2A9361EB-2177-46A2-92FF-F94A90C905E1</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/08/2022 18:54 EST</p> <p>Executed At 03/16/2022 00:13 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 5f5d0053e0e803151df9dc33e47d44a2edc077d405bce33bf5c5cb77fac43bc</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name High Desert Conservation District-2021 Exemption Final</p> <p>Filename high_desert_conservation_district-2021_exemption_final.pdf</p> <p>Pages 13 pages</p> <p>Content Type application/pdf</p> <p>File Size 445 KB</p> <p>Original Checksum ab8eca0fc6909c611d8e438180c71c7861a3e85aedac9eb5b10296dd5edee5c9</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 5bc85bb2c53fddd3a110b87851e0590d231f68bfe2ab2a129dc6a2f10127ace7</p> <p>IP Address 206.123.195.145</p> <p>Device Safari via Mac</p> <p>Drawn Signature </p> <p>Signature Reference ID 72FCFF89</p> <p>Signature Biometric Count 407</p>	<p>Viewed At 03/16/2022 00:11 EDT</p> <p>Identity Authenticated At 03/16/2022 00:13 EDT</p> <p>Signed At 03/16/2022 00:13 EDT</p>
<p>Name Suzanne Aikin</p> <p>Email saikin@mindspring.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 8e1189f34837062191895480a541ed6b5a67d2d8af0fcac03e9adc05c134c040</p> <p>IP Address 72.249.226.68</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 08FDA1A4</p>	<p>Viewed At 03/15/2022 17:10 EDT</p> <p>Identity Authenticated At 03/15/2022 17:12 EDT</p> <p>Signed At 03/15/2022 17:12 EDT</p>

Name	Status	Viewed At
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Adam Kackstetter
Email
wildlandman7@gmail.com
Components
2

signed
Multi-factor Digital Fingerprint Checksum
dacdd71e3c4238cae9f5d8727b92c88210e82fea2ae4378c50ab3e34ff5baf43
IP Address
72.249.236.64
Device
Mobile Safari via iOS
Drawn Signature

Signature Reference ID
11540254
Signature Biometric Count
283

03/15/2022 11:39 EDT
Identity Authenticated At
03/15/2022 11:42 EDT
Signed At
03/15/2022 11:42 EDT

Name
David Temple
Email
trailcanyonranch@gmail.com
Components
2

Status
signed
Multi-factor Digital Fingerprint Checksum
c1f15a68dc1a1b0648bc422a330bcd4f1ffa2eca59ca1f6c89a1e59e2338a30
IP Address
72.249.236.2
Device
Safari via Mac

Viewed At
03/09/2022 09:03 EST
Identity Authenticated At
03/09/2022 09:05 EST
Signed At
03/09/2022 09:05 EST

Name
Susan E Thomas
Email
susanethomas@earthlink.net
Components
2

Status
signed
Multi-factor Digital Fingerprint Checksum
a7fd89f028524ce806fcff2fb1ad8c67d26e65119748c96b92d372ff55419da3
IP Address
143.131.12.32
Device
Mobile Safari via iOS

Viewed At
03/08/2022 21:33 EST
Identity Authenticated At
03/08/2022 21:34 EST
Signed At
03/08/2022 21:34 EST

AUDITS

TIMESTAMP	AUDIT
03/08/2022 18:54 EST	Katie Moran (katiem@wsbcpa.com) created document 'high_desert_conservation_district-2021_exemption_final.pdf' on Chrome via Windows from 8.41.160.240.
03/08/2022 18:54 EST	Joseph Lanier (jjlanier@fone.net) was emailed a link to sign.
03/08/2022 18:54 EST	Adam Kackstetter (wildlandman7@gmail.com) was emailed a link to sign.
03/08/2022 18:54 EST	Susan E Thomas (susanethomas@earthlink.net) was emailed a link to sign.
03/08/2022 18:54 EST	David Temple (trailcanyonranch@gmail.com) was emailed a link to sign.
03/08/2022 18:54 EST	Suzanne Aikin (saikin@mindspring.com) was emailed a link to sign.
03/08/2022 21:33 EST	Susan E Thomas (susanethomas@earthlink.net) viewed the document on Mobile Safari via iOS from 143.131.12.32.
03/08/2022 21:34 EST	Susan E Thomas (susanethomas@earthlink.net) authenticated via email on Mobile Safari via iOS from 143.131.12.32.
03/08/2022 21:34 EST	Susan E Thomas (susanethomas@earthlink.net) signed the document on Mobile Safari via iOS from 143.131.12.32.
03/09/2022 09:03 EST	David Temple (trailcanyonranch@gmail.com) viewed the document on Safari via Mac from 72.249.236.2.
03/09/2022 09:05 EST	David Temple (trailcanyonranch@gmail.com) authenticated via email on Safari via Mac from 72.249.236.2.
03/09/2022 09:05 EST	David Temple (trailcanyonranch@gmail.com) signed the document on Safari via Mac from 72.249.236.2.
03/15/2022 11:39 EDT	Adam Kackstetter (wildlandman7@gmail.com) viewed the document on Mobile Safari via iOS from

72.249.236.64.

03/15/2022 11:42 EDT Adam Kackstetter (wildlandman7@gmail.com) authenticated via email on Mobile Safari via iOS from 72.249.236.64.

03/15/2022 11:42 EDT Adam Kackstetter (wildlandman7@gmail.com) signed the document on Mobile Safari via iOS from 72.249.236.64.

03/15/2022 15:01 EDT Joseph Lanier (jjlanier@fone.net) was emailed a reminder.

03/15/2022 15:01 EDT Suzanne Aikin (saikin@mindspring.com) was emailed a reminder.

03/15/2022 17:10 EDT Suzanne Aikin (saikin@mindspring.com) viewed the document on Chrome via Windows from 72.249.226.68.

03/15/2022 17:12 EDT Suzanne Aikin (saikin@mindspring.com) authenticated via email on Chrome via Windows from 72.249.226.68.

03/15/2022 17:12 EDT Suzanne Aikin (saikin@mindspring.com) signed the document on Chrome via Windows from 72.249.226.68.

03/15/2022 17:44 EDT Joseph Lanier (jjlanier@fone.net) was emailed a reminder.

03/16/2022 00:11 EDT Joseph Lanier (jjlanier@fone.net) viewed the document on Safari via Mac from 206.123.195.145.

03/16/2022 00:13 EDT Joseph Lanier (jjlanier@fone.net) authenticated via email on Safari via Mac from 206.123.195.145.

03/16/2022 00:13 EDT Joseph Lanier (jjlanier@fone.net) signed the document on Safari via Mac 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, 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 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 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

February 15, 2022

Certified Public Accountants

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