

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

GUNNISON SOIL CONSERVATION DISTRICT
216 N COLORADO
GUNNISON CO 81230

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

CONTACT PERSON
PHONE
EMAIL
FAX

CAROLINE CZENKUSCH
970-707-3047
GUNNISONCD2006@GMAIL.COM

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

CYNTHIA A WEST
PUBLIC ACCOUNTANT
C.A. WEST BOOKKEEPING
234 N MAIN 3D GUNNISON CO 81230
970-641-5644
7-18-22
PAID PREPARER

PREPARER (SIGNATURE REQUIRED)

Cynthia West

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:

* Indicate Name of Fund

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

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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	Fund*	Fund*	Description	Fund*		Fund*
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...]: Other T		\$-	Other Tax Revenue [specify...]: Other Tax Revenue [specify...]: Ot		\$-	
2-5			\$-			\$-	
2-6			\$-			\$-	
2-7			\$-			\$-	
2-8	TOTAL TAX REVENUE Add lines 2-1 through 2-7		\$-	TOTAL TAX REVENUE Add lines 2-1 through 2-7		\$-	
2-9	Licenses and Permits		\$-	Licenses and Permits		\$-	
2-10	Highway Users Tax Funds (HUTF) Highway Users Tax Funds (HUTF)		\$-	Highway Users Tax Funds (HUTF) Highway Users Tax Funds (HUT		\$-	
2-11	Conservation Trust Funds (Lottery) Conservation Trust Funds (Lottery)		\$-	Conservation Trust Funds (Lottery) Conservation Trust Funds (Lot		\$-	
2-12	Community Development Block Grant		\$-	Community Development Block Grant		\$-	
2-13	Fire & Police Pension		\$-	Fire & Police Pension		\$-	
2-14	Grants		\$-	Grants		\$87,977	
2-15	Donations		\$-	Donations		\$-	
2-16	Charges for Sales and Services		\$-	Charges for Sales and Services		\$50,353	
2-17	Rental Income		\$-	Rental Income		\$-	
2-18	Fines and Forfeits		\$-	Fines and Forfeits		\$-	
2-19	Interest/Investment Income		\$-	Interest/Investment Income		\$165	
2-20	Tap Fees		\$-	Tap Fees		\$-	
2-21	Proceeds from Sale of Capital Assets		\$-	Proceeds from Sale of Capital Assets		\$-	
2-22	All Other [specify...]: All Other [specify...]:		\$-	All Other [specify...]: All Other [specify...]:		\$-	
2-23			\$-			\$-	
2-24	TOTAL REVENUES Add lines 2-8 through 2-23		\$-	TOTAL REVENUES Add lines 2-8 through 2-23		\$138,495	
Other Financing Sources							
2-25	Debt Proceeds		\$-	Debt Proceeds		\$-	
2-26	Developer Advances		\$-	Developer Advances		\$-	
2-27	Other [specify...]: Other [specify...]:		\$-	Other [specify...]: Other [specify...]:		\$-	
2-28	TOTAL OTHER FINANCING SOURCES Add lines 2-25 through 2-27		\$-	TOTAL OTHER FINANCING SOURCES Add lines 2-25 through 2-27		\$-	
2-29	TOTAL REVENUES AND OTHER FINANCING SOURCES Add lines 2-24 and 2-28		\$-	TOTAL REVENUES AND OTHER FINANCING SOURCES Add lines 2-24 and 2-28		\$138,495	
						GRAND TOTALS	\$138,495

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 USA Local Government Division at (303) 869-3000 for assistance. 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 USA Local Government Division at (303) 869-3000 for assistance.

STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Expenditures				Expenses			
3-1	General Government	\$-	\$-	General Operating & Administrative	\$2,563	\$-	
3-2	Judicial	\$-	\$-	Salaries	\$75,169	\$-	
3-3	Law Enforcement	\$-	\$-	Payroll Taxes	\$7,157	\$-	
3-4	Fire	\$-	\$-	Contract Services	\$-	\$-	
3-5	Highways & Streets	\$-	\$-	Employee Benefits	\$-	\$-	
3-6	Solid Waste	\$-	\$-	Insurance	\$2,444	\$-	
3-7	Contributions to Fire & Police Pension Assoc.	\$-	\$-	Accounting and Legal Fees	\$-	\$-	
3-8	Health	\$-	\$-	Repair and Maintenance	\$-	\$-	
3-9	Culture and Recreation	\$-	\$-	Supplies	\$32,269	\$-	
3-10	Transfers to other districts	\$-	\$-	Utilities	\$-	\$-	
3-11	Other [specify...]:	\$-	\$-	Contributions to Fire & Police Pension Assoc.	\$-	\$-	
3-12		\$-	\$-	Other [specify...]	\$-	\$-	
3-13		\$-	\$-		\$-	\$-	
3-14	Capital Outlay	\$-	\$-	Capital Outlay	\$-	\$-	
Debt Service				Debt Service			
3-15	Principal (should match amount in 4-4)	\$-	\$-	Principal (should match amount in 4-4)	\$-	\$-	
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	\$-	\$-	Add lines 3-1 through 3-21	\$119,602	\$-	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$-	\$-	Net Interfund Transfers (In) Out	\$-	\$-	\$119,602
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			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, less line 3-29	\$-	\$-	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$18,893	\$-	
3-31	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year report	\$34,175	\$-	
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			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.	\$53,068	\$-	

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?

4-2 Is the debt repayment schedule attached? If no, MUST explain:

4-3 Is the entity current in its debt service payments? If no, MUST explain:

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts) Please complete the following debt schedule, if applicable: (please only include principal amounts) Please complete the following debt schedule, if applicable: (please only include principal amounts)

General obligation bonds

Revenue bonds

Notes/Loans

Leases

Developer Advances

Other (specify): Other (specify): Other (specify):

TOTAL

Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
\$-	\$-	\$-	\$-
\$-	\$-	\$-	\$-
\$-	\$-	\$-	\$-
\$-	\$-	\$-	\$-
\$-	\$-	\$-	\$-
\$-	\$-	\$-	\$-
\$-	\$-	\$-	\$-

*must agree 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 [Section 29-1-605(2) C.R.S.]?

If yes How much?

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?

If yes How much?

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

If yes What is the amount outstanding?

4-8 Does the entity have any lease agreements?

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

Please use this space to provide any explanations or comments:

ONLY CHECKING AND SAVINGS

5-1 YEAR-END Total of ALL Checking and Savings accounts

5-2 Certificates of deposit

TOTAL CASH DEPOSITS

\$56,368

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

5-3

\$-	
\$-	
\$-	
\$-	
TOTAL INVESTMENTS	\$-
TOTAL CASH AND INVESTMENTS	\$56,368

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.?

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:

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?

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:

6-3

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:		Balance - beginning of the year 1Balance - beginning of the year 1	Additions 2Additions 2	Deletions	Year-End Balance
Land		\$-	\$-	\$-	\$-
Buildings		\$-	\$-	\$-	\$-
Machinery and equipment		\$-	\$-	\$-	\$-
Furniture and fixtures		\$-	\$-	\$-	\$-
Infrastructure		\$-	\$-	\$-	\$-
Construction In Progress (CIP)Construction In Progress (CIP)		\$-	\$-	\$-	\$-
Other (explain): Other (explain):		\$-	\$-	\$-	\$-
Accumulated Depreciation (Enter a negative, or credit, balance)Accumulated Depreciation (Enter a negat		\$-	\$-	\$-	\$-
TOTAL		\$-	\$-	\$-	\$-

6-4

Complete the following Capital Assets table for PROPRIETARY FUNDS:		Balance - beginning of the year*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:
DO NOT HAVE OLD HIRE OR VOLUNTEER PENSION PLANS

7-1 Does the entity have an "old hire" firefighters' pension plan?

7-2 Does the entity have a volunteer firefighters' pension plan?

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:

8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GUNNISON CONSERVATION DISTRICT	\$108,586
	\$-
	\$-
	\$-

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

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments.

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments.

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

If Yes:

NEW name

PRIOR name

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services?

If yes: List the name of the other governmental entity and the services provided:

10-6 Does the entity have a certified mill levy?

If yes: Please provide the number of mills 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	\$56,368	Unrestricted Fund Balance	\$-	Total Tax Revenue	\$-	
Current Liabilities	\$3,300	Total Fund Balance	\$-	Revenue Paying Debt Service	\$-	
Deferred Inflow	\$-	PY Fund Balance	\$-	Total Revenue	\$-	
		Total Revenue	\$-	Total Debt Service Principal	\$-	
		Total Expenditures	\$-	Total Debt Service Interest	\$-	
		Interfund In	\$-			
		Interfund Out	\$-	Enterprise Funds		
		Proprietary		Net Position	\$53,068	
		Current Assets	\$56,368	PY Net Position	\$34,175	
		Deferred Outflow	\$-	Government-Wide		
		Current Liabilities	\$3,300	Total Outstanding Debt	\$-	
		Deferred Inflow	\$-	Authorized but Unissued	\$-	
		Cash & Investments	\$56,368	Year Authorized	1/0/1900	
		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 BILL KETTERHAGEN	I, <u>Bill Ketterhagen</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>7/22/22</u> My term Expires: _____
2	Full Name DAN ZADRA	I, <u>DAN ZADRA</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>7-19-22</u> My term Expires: _____
3	Full Name RUFUS WILDERSON	I, <u>Rufus Wilderson</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>7-19-22</u> My term Expires: <u>2023</u>
4	Full Name BROOKE VASQUEZ	I, <u>Brooke Vasquez</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>7-19-22</u> My term Expires: <u>2024</u>
5	Full Name JANET COURY	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 JOHN ROZMAN	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 HANNAH CRANOR	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: _____



Gunnison Conservation District

RESOLUTION FOR EXEMPTION FROM AUDIT FOR 2021

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL YEAR 2021 FOR THE GUNNISON CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Supervisors of the Gunnison Conservation District wishes to claim exemption from audit requirements of Section 29-1-603, C.R.S. and

WHEREAS, Section 29-1-604 C.R.S., states that any local government where neither revenues nor expenditures exceeds seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for the Gunnison Conservation District exceeded \$750,000 for the Fiscal Year 2021; and

WHEREAS, an application for exemption from audit for the Gunnison Conservation District has been prepared by Caroline Czenkusch, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

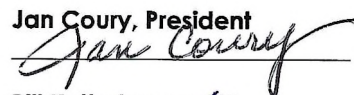
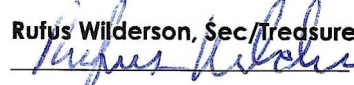
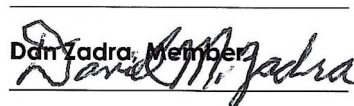
NOW THEREFORE, be it resolved / ordained by the Board of Supervisors of the Gunnison Conservation District that the application for exemption from audit for the Gunnison Conservation District for the year ended December 31, 2021, has been personally reviewed and is hereby approved by a majority of the Board of Supervisors of the Gunnison Conservation District; that those members of the Gunnison Conservation District have signified their approval by signing below; and that this resolution shall be attached to, and shall become part of, the application for exemption from audit of the Gunnison Conservation District for the year ended December 31, 2021.

ADOPTED this 19th day of July, 2021.


Rufus Wilderson, Treasurer

Attest:

Jan Coury, President

<u>Members:</u>	<u>Term Exp</u>
Jan Coury, President 	2022
Bill Ketterhagen, VP 	2022
Rufus Wilderson, Sec/Treasurer 	2023
John Rozman, Member 	2023
Dan Zadra, Member 	2023
Brooke Vasquez, Member 	2023