

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Mancos Conservation District
P.O. Box 694
Mancos, CO 81328

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

CONTACT PERSON
PHONE
EMAIL
FAX

Gretchen Rank
970-533-7317

CERTIFICATION OF PREPARER

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

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

See Independent Accountants' Compilation Report

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	\$ 52,336	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 69,503	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 22,940	\$ -	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	\$ 144,779	\$ -	(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	\$ 144,779	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 1,393	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 3,498	\$ -	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	\$ 4,891	\$ -	(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	\$ 4,891	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 22,940	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 22,940	\$ -	(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	\$ 12,182	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 104,766	\$ -	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	\$ 116,948	\$ -	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	\$ 144,779	\$ -	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

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*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 25,121	\$ -	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	\$ 25,121	\$ -	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	\$ 358,312	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 17,635	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 4,800	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 188	\$ -	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...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 406,056	\$ -	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	\$ 406,056	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 406,056

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	\$ -	\$ -	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	\$ -	\$ -	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	Soil Conservation	\$ 350,480	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 350,480	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 350,480
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) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 55,576	\$ -	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	\$ 61,372	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 116,948	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 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 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"/>	The District has not been keeping a depreciation schedule. Therefore there is no accumulated depreciation reported. The District will begin keeping a depreciation schedule for all new assets after FY2016. There were no capital asset additions in 2021.	
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 type="checkbox"/>	<input checked="" type="checkbox"/>		
<div style="border: 1px solid black; padding: 5px; margin: 5px 0;">Due to the nature of the assets held by the District, no annual inventory was completed in FY2021.</div>					
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
	Land	\$ 20,000	\$ -	\$ -	\$ 20,000
	Buildings	\$ 32,400	\$ -	\$ -	\$ 32,400
	Machinery and equipment	\$ -	\$ -	\$ -	-
	Furniture and fixtures	\$ 4,071	\$ -	\$ -	\$ 4,071
	Infrastructure	\$ -	\$ -	\$ -	-
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	-
	Other (explain):	\$ -	\$ -	\$ -	-
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	-
TOTAL		\$ 56,471	\$ -	\$ -	\$ 56,471
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"/>			
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		\$ 369,000					
		\$ -					
		\$ -					
		\$ -					

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)]? <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"/>			

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: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
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"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
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: <input style="width: 450px; height: 20px;" type="text"/> The District provides technical support services to the NRCS, CSCB, EPA and CWCB.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Bond Redemption mills <input style="width: 50px;" type="text"/> 0.000						
General/Other mills <input style="width: 50px;" type="text"/> 0.500						
Total mills <input style="width: 50px;" type="text"/> 0.500				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	\$	52,336	Unrestricted Fund Balan	\$	104,766	Total Tax Revenue	\$	25,121	
Current Liabilities	\$	4,891	Total Fund Balance	\$	116,948	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	22,940	PY Fund Balance	\$	61,372	Total Revenue	\$	406,056	
			Total Revenue	\$	406,056	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	350,480	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
Governmental			Interfund Out	\$	-	Enterprise Funds			
Total Cash & Investments	\$	52,336				Net Position	\$	-	
Transfers In	\$	-	Proprietary			- PY Net Position	\$	-	
Transfers Out	\$	-	- Current Assets	\$		- Government-Wide			
Property Tax	\$	25,121	Deferred Outflow	\$		- Total Outstanding Debt	\$	-	
Debt Service Principal	\$	-	- Current Liabilities	\$		- Authorized but Unissued	\$	-	
Total Expenditures	\$	350,480	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	Michael Nolan	I, <u>Michael Nolan</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>03/15/2022</u> My term Expires: _____
2	Scott Cox	I, <u>Scott Cox</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: _____
3	Fred E Brooks	I, <u>Fred E. Brooks</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: _____
4	Jack Varcados	I, <u>Jack Varcados</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>03/09/2022</u> My term Expires: _____
5	Megan Davey	I, <u>Megan Davey</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>03/15/2022</u> My term Expires: _____
6		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		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

SIGNATURE CERTIFICATE





REFERENCE NUMBER

6675D6AB-5A9E-4550-9C03-408FDFB8FAC1

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 6675D6AB-5A9E-4550-9C03-408FDFB8FAC1</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/08/2022 19:20 EST</p> <p>Executed At 03/22/2022 00:10 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 544b00b645684eb910df399d9167fb6800fc5d522017fc0efa7e30c0ed75abae</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Mancos Conservation District-2021 Exemption Final</p> <p>Filename mancos_conservation_district-2021_exemption_final.pdf</p> <p>Pages 13 pages</p> <p>Content Type application/pdf</p> <p>File Size 495 KB</p> <p>Original Checksum e1dd18158f262d635f913b29d38bb4ba8b60de549bf602cee44f9e4801a2039e</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Megan Davey</p> <p>Email meganodavey@gmail.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum c9dd3b51b05af3d23dc27942361ddb1fe4e7bdb69b686d4aff7a0052a81cde93</p> <p>IP Address 72.249.236.240</p> <p>Device Chrome via Mac</p> <p>Typed Signature </p> <p>Signature Reference ID FEF4B1EE</p>	<p>Viewed At 03/15/2022 18:56 EDT</p> <p>Identity Authenticated At 03/15/2022 18:58 EDT</p> <p>Signed At 03/15/2022 18:58 EDT</p>
<p>Name Michael Nolan</p> <p>Email compostnolan@gmail.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum bf5dd1f3b7692e22d5725cc19e696cfa8e76c7ac08bccce5a69d2c45d2f5e38ee</p> <p>IP Address 72.249.236.2</p> <p>Device Safari via Mac</p> <p>Typed Signature </p> <p>Signature Reference ID 5CF578E4</p>	<p>Viewed At 03/15/2022 18:33 EDT</p> <p>Identity Authenticated At 03/15/2022 18:36 EDT</p> <p>Signed At 03/15/2022 18:36 EDT</p>
<p>Name Jack Varcados</p> <p>Email</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum</p>	<p>Viewed At 03/09/2022 19:14 EST</p> <p>Identity Authenticated At</p>

jack@greenlynxfarms.com

d80c62fd0c8f17972c8877c7013e5c6f189c516ab39c3472e62e29f9347ad3f4

03/09/2022 19:17 EST

Components

2

IP Address

72.249.236.2

Signed At

03/09/2022 19:17 EST

Device

Chrome via Windows

Typed Signature



Signature Reference ID

1BD4F335

AUDITS

TIMESTAMP	AUDIT
03/08/2022 19:20 EST	Katie Moran (katiem@wsbcpa.com) created document 'mancos_conservation_district-2021_exemption_final.pdf' on Chrome via Windows from 8.41.160.240.
03/08/2022 19:20 EST	Scott Cox (coxlivestock1969@gmail.com) was emailed a link to sign.
03/08/2022 19:20 EST	Fred Brooks (brooks464@msn.com) was emailed a link to sign.
03/08/2022 19:20 EST	Jack Varcados (jack@greenlynxfarms.com) was emailed a link to sign.
03/08/2022 19:20 EST	Michael Nolan (compostnolan@gmail.com) was emailed a link to sign.
03/08/2022 19:20 EST	Megan Davey (meganodavey@gmail.com) was emailed a link to sign.
03/09/2022 19:14 EST	Jack Varcados (jack@greenlynxfarms.com) viewed the document on Chrome via Windows from 72.249.236.2.
03/09/2022 19:17 EST	Jack Varcados (jack@greenlynxfarms.com) authenticated via email on Chrome via Windows from 72.249.236.2.
03/09/2022 19:17 EST	Jack Varcados (jack@greenlynxfarms.com) signed the document on Chrome via Windows from 72.249.236.2.
03/15/2022 15:01 EDT	Megan Davey (meganodavey@gmail.com) was emailed a reminder.
03/15/2022 15:01 EDT	Fred Brooks (brooks464@msn.com) was emailed a reminder.
03/15/2022 15:01 EDT	Michael Nolan (compostnolan@gmail.com) was emailed a reminder.
03/15/2022 15:01 EDT	Scott Cox (coxlivestock1969@gmail.com) was emailed a reminder.
03/15/2022 17:40 EDT	Katie Moran (katiem@wsbcpa.com) modified the email for Megan Davey to 'megandavey@gmail.com'.
03/15/2022 17:40 EDT	Katie Moran (katiem@wsbcpa.com) modified a signer email for 'mancos_conservation_district-2021_exemption_final.pdf' on Chrome via Windows from 8.41.160.240.
03/15/2022 17:40 EDT	Megan Davey (megandavey@gmail.com) was emailed a link to sign.
03/15/2022 17:40 EDT	Megan Davey (megandavey@gmail.com) was emailed a reminder.
03/15/2022 17:53 EDT	Megan Davey (megandavey@gmail.com) was emailed a reminder.
03/15/2022 17:54 EDT	Katie Moran (katiem@wsbcpa.com) modified the email for Megan Davey to 'meganodavey@gmail.com'.
03/15/2022 17:54 EDT	Katie Moran (katiem@wsbcpa.com) modified a signer email for 'mancos_conservation_district-2021_exemption_final.pdf' on Chrome via Windows from 8.41.160.240.
03/15/2022 17:54 EDT	Megan Davey (meganodavey@gmail.com) was emailed a link to sign.
03/15/2022 18:33 EDT	Michael Nolan (compostnolan@gmail.com) viewed the document on Safari via Mac from 72.249.236.2.
03/15/2022 18:36 EDT	Michael Nolan (compostnolan@gmail.com) authenticated via email on Safari via Mac from 72.249.236.2.
03/15/2022 18:36 EDT	Michael Nolan (compostnolan@gmail.com) signed the document on Safari via Mac from 72.249.236.2.

03/15/2022 18:56 EDT Megan Davey (meganodavey@gmail.com) viewed the document on Chrome via Mac from 72.249.236.240.

03/15/2022 18:58 EDT Megan Davey (meganodavey@gmail.com) authenticated via email on Chrome via Mac from 72.249.236.240.

03/15/2022 18:58 EDT Megan Davey (meganodavey@gmail.com) signed the document on Chrome via Mac from 72.249.236.240.

03/17/2022 19:32 EDT Scott Cox (coxlivestock1969@gmail.com) was emailed a reminder.

03/17/2022 19:32 EDT Fred Brooks (brooks464@msn.com) was emailed a reminder.

03/18/2022 19:34 EDT Scott Cox (coxlivestock1969@gmail.com) was emailed a reminder.

03/18/2022 19:34 EDT Fred Brooks (brooks464@msn.com) was emailed a reminder.

03/19/2022 19:30 EDT Scott Cox (coxlivestock1969@gmail.com) was emailed a reminder.

03/19/2022 19:30 EDT Fred Brooks (brooks464@msn.com) was emailed a reminder.

03/20/2022 19:24 EDT Scott Cox (coxlivestock1969@gmail.com) was emailed a reminder.

03/20/2022 19:24 EDT Fred Brooks (brooks464@msn.com) was emailed a reminder.

03/21/2022 19:30 EDT Scott Cox (coxlivestock1969@gmail.com) was emailed a reminder.

03/21/2022 19:30 EDT Fred Brooks (brooks464@msn.com) was emailed a reminder.

03/22/2022 00:10 EDT Scott Cox (coxlivestock1969@gmail.com) was removed from document 6675d6ab-5a9e-4550-9c03-408dfb8fac1 as the document was force completed.

03/22/2022 00:10 EDT Fred Brooks (brooks464@msn.com) was removed from document 6675d6ab-5a9e-4550-9c03-408dfb8fac1 as the document was force completed.

03/22/2022 00:10 EDT Component 'Date Field 3' assigned to signer3 was removed as the document was force completed.

03/22/2022 00:10 EDT Component 'Signature Field 3' assigned to signer3 was removed as the document was force completed.

03/22/2022 00:10 EDT Component 'Date Field 4' assigned to signer5 was removed as the document was force completed.

03/22/2022 00:10 EDT Component 'Signature Field 4' assigned to signer5 was removed as the document was force completed.

03/22/2022 00:10 EDT Katie Moran (katiem@wsbcpa.com) force completed document 'mancos_conservation_district-2021_exemption_final.pdf' on Chrome via Windows from 8.41.160.240.

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Mancos Conservation District
Mancos, Colorado

Management is responsible for the accompanying financial statements of the Mancos 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 the Mancos 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 22, 2022

Certified Public Accountants

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