

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
12/31/2022
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

CAROLINE CZENKUSCH
970 707 3047
GUNNISONCO2006@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
(Must be Completed prior to Board approval)
RELATIONSHIP TO ENTITY

CYNTHIA A WEST
PUBLIC ACCOUNTANT
C.A. WEST BOOKKEEPING
331 N MAIN ST GUNNISON CO 81230
970641544
3-29-23
PART 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: |
|--------------------------|--------------------------|---------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | |

FINANCIAL STATEMENTS - BALANCE SHEET PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET PART 1

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

| Line # | Description | Basis: Governmental Funds (Modified Basis) | | Description | Basis: Proprietary/Industry Funds (Cost Basis) | | Please use this space to provide explanation of any items on this page |
|--|--|--|-------|--|--|-------|--|
| | | Fund* | Fund* | | Fund* | Fund* | |
| Assets | | | | | | | |
| 1-1 | Cash & Cash Equivalents | \$- | \$- | Cash & Cash Equivalents | \$- | 51434 | |
| 1-2 | Investments | \$- | \$- | Investments | \$- | | |
| 1-3 | Receivables | \$- | \$- | Receivables | \$- | | |
| 1-4 | Due from Other Entities or Funds | \$- | \$- | Due from Other Entities or Funds | \$- | | |
| 1-5 | Property Tax Receivable | \$- | \$- | Other Current Assets [specify...] | | | |
| 1-6 | Lease Receivable (as Lessor) | \$- | \$- | | | | |
| 1-7 | | | | | | | |
| 1-8 | | | | Capital & Right to Use Assets, net (from Part 6-4) | | | |
| 1-9 | | | | Other Long Term Assets [specify...] | | | |
| 1-10 | | | | | | | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$- | \$- | (add lines 1-1 through 1-10) TOTAL ASSETS | \$- | 51434 | |
| Deferred Outflows of Resources: | | | | | | | |
| 1-12 | [specify...] | \$- | \$- | [specify...] | \$- | | |
| 1-13 | [specify...] | \$- | \$- | [specify...] | \$- | | |
| 1-14 | TOTAL DEFERRED OUTFLOWS | \$- | \$- | TOTAL DEFERRED OUTFLOWS | \$- | | |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$- | \$- | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$- | 51434 | |
| Liabilities | | | | | | | |
| 1-16 | Accounts Payable | \$- | \$- | Accounts Payable | \$- | | |
| 1-17 | Accrued Payroll and Related Liabilities | \$- | \$- | Accrued Payroll and Related Liabilities | \$- | 2830 | |
| 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 | TOTAL CURRENT LIABILITIES | \$- | \$- | TOTAL CURRENT LIABILITIES | \$- | 2830 | |
| 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 | TOTAL LIABILITIES | \$- | \$- | TOTAL LIABILITIES | \$- | 2830 | |
| Deferred Inflows of Resources: | | | | | | | |
| 1-28 | Deferred Property Taxes | \$- | \$- | Pension/OPEB Related | \$- | | |
| 1-29 | Lease related (as lessor) | \$- | \$- | Other [specify...] | \$- | | |
| 1-30 | TOTAL DEFERRED INFLOWS | \$- | \$- | TOTAL DEFERRED INFLOWS | \$- | | |
| Fund Balance | | | | | | | |
| 1-31 | Nonspendable Prepaid | \$- | \$- | Net Investment in Capital Assets | \$- | | |
| 1-32 | Nonspendable Inventory | \$- | \$- | | | | |
| 1-33 | Restricted [specify...] | \$- | \$- | Emergency Reserves | \$- | | |
| 1-34 | Committed [specify...] | \$- | \$- | Other Designations/Reserves | \$- | | |
| 1-35 | Assigned [specify...] | \$- | \$- | Restricted | \$- | | |
| 1-36 | Unassigned: | \$- | \$- | Undesignated/Unreserved/Unrestricted | \$- | 48604 | |
| 1-37 | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$- | \$- | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION | \$- | 48604 | |
| 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 | \$- | \$- | 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 | \$- | 51434 | |

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 |
|--------------------------------|---|--------------------|-------|---|-----------------------------|-------|--|
| | | Fund* | Fund* | | Fund* | Fund* | |
| Tax Revenue | | | | Tax Revenue | | | |
| 2-1 | Property [Include mills levied in Question 10-4] | \$- | \$- | Property [Include mills levied in Question 10-4] | \$- | \$- | |
| 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 | \$- | \$- | Other Tax Revenue [specify...]: Other Tax Revenue [specify...]: | \$- | \$- | |
| 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 (H) | \$- | \$- | |
| 2-11 | Conservation Trust Funds (Lottery) Conservation Trust Funds (Lottery) | \$- | \$- | 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 | \$- | \$- | Grants | 55789 | \$- | |
| 2-15 | Donations | \$- | \$- | Donations | | \$- | |
| 2-16 | Charges for Sales and Services | \$- | \$- | Charges for Sales and Services | 40408 | \$- | |
| 2-17 | Rental Income | \$- | \$- | Rental Income | 31 | \$- | |
| 2-18 | Fines and Forfeits | \$- | \$- | Fines and Forfeits | | \$- | |
| 2-19 | Interest/Investment Income | \$- | \$- | 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...]: | \$- | \$- | 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 | 96228 | \$- | |
| Other Financing Sources | | | | Other Financing Sources | | | |
| 2-25 | Debt Proceeds | \$- | \$- | Debt Proceeds | \$- | \$- | |
| 2-26 | Lease Proceeds | \$- | \$- | Lease Proceeds | \$- | \$- | |
| 2-27 | Developer Advances | \$- | \$- | Developer Advances | \$- | \$- | |
| 2-28 | Other [specify...]: Other [specify...]: | \$- | \$- | Other [specify...]: Other [specify...]: | \$- | \$- | |
| 2-29 | TOTAL OTHER FINANCING SOURCES Add lines 2-25 through 2-28 | \$- | \$- | TOTAL OTHER FINANCING SOURCES Add lines 2-25 through 2-28 | 0 | \$- | |
| 2-30 | TOTAL REVENUES AND OTHER FINANCING SOURCES Add lines 2-24 and 2-29 | \$- | \$- | TOTAL REVENUES AND OTHER FINANCING SOURCES Add lines 2-24 and 2-29 | 96228 | \$- | |
| | | | | | | | GRAND TOTALS |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-30) 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. 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 29-1-504, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

| 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* | |
| 3-1 | General Government | \$- | \$- | General Operating & Administrative | 8069 | \$- | |
| 3-2 | Judicial | \$- | \$- | Salaries | 62773 | \$- | |
| 3-3 | Law Enforcement | \$- | \$- | Payroll Taxes | 5361 | \$- | |
| 3-4 | Fire | \$- | \$- | Contract Services | 1460 | \$- | |
| 3-5 | Highways & Streets | \$- | \$- | Employee Benefits | | \$- | |
| 3-6 | Solid Waste | \$- | \$- | Insurance | 2242 | \$- | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$- | \$- | Accounting and Legal Fees | | \$- | |
| 3-8 | Health | \$- | \$- | Repair and Maintenance | | \$- | |
| 3-9 | Culture and Recreation | \$- | \$- | Supplies | 1988 | \$- | |
| 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 TOTAL EXPENDITURES | \$- | \$- | Add lines 3-1 through 3-21 TOTAL EXPENSES | 105843 | \$- | GRAND TOTAL \$- |
| 3-23 | Interfund Transfers (in) | \$- | \$- | Net Interfund Transfers (in) Out | | \$- | |
| 3-24 | Interfund Transfers out | \$- | \$- | Other (specify...)[enter negative for expense] | | \$- | |
| 3-25 | Other Expenditures (Revenues): | \$- | \$- | Depreciation/Amortization | | \$- | |
| 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 2-30, less line 3-22, less line 3-29 | \$- | \$- | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | 9665 | \$- | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$- | \$- | Net Position, January 1 from December 31 prior year report | 38939 | \$- | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$- | \$- | Prior Period Adjustment (MUST explain) | 0 | \$- | |
| 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. | \$- | \$- | Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37. | 48604 | \$- | |

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? YES NO

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

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

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)

| | Outstanding at beginning of year* | Issued during year | Retired during year | Outstanding at year-end |
|--|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds | \$- | \$- | \$- | \$- |
| Revenue bonds | \$- | \$- | \$- | \$- |
| Notes/Loans | \$- | \$- | \$- | \$- |
| Lease Liabilities | \$- | \$- | \$- | \$- |
| Developer Advances | \$- | \$- | \$- | \$- |
| Other (specify): Other (specify): Other (specify): | \$- | \$- | \$- | \$- |
| TOTAL | \$- | \$- | \$- | \$- |

*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.]? YES NO

If yes: How much? \$-

4-6 Does the entity intend to issue debt within the next calendar year? YES NO

If yes: How much? \$-

4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO

If yes: What is the amount outstanding? \$-

4-8 Does the entity have any lease agreements? YES NO

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? YES NO

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:

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

5-2 Certificates of deposit

| | AMOUNT | TOTAL |
|---|----------|----------|
| YEAR-END Total of ALL Checking and Savings accounts | 5,434 \$ | |
| Certificates of deposit | | |
| TOTAL CASH DEPOSITS | | 5,434 \$ |
| Investments (if investment is a mutual fund, please list underlying investments); Investments (if investment is a mutual fund, please list underlying investm | | |
| | \$- | |
| | \$- | |
| | \$- | |
| | \$- | |
| TOTAL INVESTMENTS | | \$- |
| TOTAL CASH AND INVESTMENTS | | 5,434 \$ |

ONLY CHECKING AND SAVINGS

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.? YES NO N/A

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: YES NO N/A

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

6-1 Does the entity have capitalized assets?

YES

NO

Please use this space to provide any explanations or comments:

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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

| | Balance - beginning of the year ¹ | Additions ² | Deletions | Year-End Balance |
|--|--|------------------------|------------|------------------|
| Land | \$- | \$- | \$- | \$- |
| Buildings | \$- | \$- | \$- | \$- |
| Machinery and equipment | \$- | \$- | \$- | \$- |
| Furniture and fixtures | \$- | \$- | \$- | \$- |
| Infrastructure | \$- | \$- | \$- | \$- |
| Construction In Progress (CIP) | \$- | \$- | \$- | \$- |
| Leased Right-to-Use Assets | \$- | \$- | \$- | \$- |
| Intangible Assets | \$- | \$- | \$- | \$- |
| Other (explain): | \$- | \$- | \$- | \$- |
| Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance) | \$- | \$- | \$- | \$- |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$- | \$- | \$- | \$- |
| TOTAL | \$- | \$- | \$- | \$- |

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

| | Balance - beginning of the year ¹ | Additions | Deletions | Year-End Balance |
|--|--|------------|------------|------------------|
| Land | \$- | \$- | \$- | \$- |
| Buildings | \$- | \$- | \$- | \$- |
| Machinery and equipment | \$- | \$- | \$- | \$- |
| Furniture and fixtures | \$- | \$- | \$- | \$- |
| Infrastructure | \$- | \$- | \$- | \$- |
| Construction In Progress (CIP) | \$- | \$- | \$- | \$- |
| Leased Right-to-Use Assets | \$- | \$- | \$- | \$- |
| Intangible Assets | \$- | \$- | \$- | \$- |
| Other (explain): | \$- | \$- | \$- | \$- |
| Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance) | \$- | \$- | \$- | \$- |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$- | \$- | \$- | \$- |
| TOTAL | \$- | \$- | \$- | \$- |

¹ Must agree to prior year-end balance
² 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

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

YES

NO

Please use this space to provide any explanations or comments:

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

If yes: Who administers the plan?

DO NOT HAVE OLD HIRE OR VOLUNTEER PENSION PLANS

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 | |
|--|-------------------------------------|--------------------------|--------------------------|--|
| 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"/> | Please use this space to provide any explanations or comments: |
| 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 |
|------------------------------------|------------------------------|
| SUNNISON CONSERVATION DISTRICT | \$- 103,376 |
| | \$- |
| | \$- |
| | \$- |

PART 9 - TAX PAYER'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"/> | Please use this space to provide any explanations or comments: |

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

| | YES | NO | |
|--|-------------------------------------|-------------------------------------|--|
| 10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input 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 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 type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 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): | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

| | |
|-----------------------|--------------|
| 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 | \$- | Unrestricted Fund Bala | \$- | Total Tax Revenue | \$- | |
| Current Liabilities | \$- | 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 | \$- | |
| Governmental | | Interfund In | \$- | | | |
| Total Cash & Investments | \$- | Interfund Out | \$- | Enterprise Funds | | |
| Transfers In | \$- | Proprietary | | Net Position | \$- | |
| Transfers Out | \$- | Current Assets | \$- | PY Net Position | \$- | |
| Property Tax | \$- | Deferred Outflow | \$- | Government-Wide | | |
| Debt Service Principal | \$- | Current Liabilities | \$- | Total Outstanding Debt | \$- | |
| Total Expenditures | \$- | Deferred Inflow | \$- | Authorized but Unissued | \$- | |
| Total Developer Advances | \$- | Cash & Investments | \$- | Year Authorized | 12/30/1899 | |
| 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 | 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 _____ My term Expires: _____ Date: _____ |
| 1 | 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> My term Expires: <u>5/27</u> Date: <u>3/30/23</u> |
| 2 | 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> My term Expires: <u>5-27</u> Date: <u>3-30-23</u> |
| 3 | Rufus Wilderson | 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 _____ My term Expires: _____ Date: _____ |
| 4 | 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> My term Expires: <u>5-25</u> Date: <u>3-30-23</u> |
| 5 | Jan Coury | I, <u>JAN COURY</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> My term Expires: <u>5/25</u> Date: <u>3/30/23</u> |
| 6 | John Rozman | I, <u>JOHN ROZMAN</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> My term Expires: <u>5/27</u> Date: <u>3-30-23</u> |
| 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 _____ My term Expires: _____ Date: _____ |



Gunnison Conservation District

RESOLUTION FOR EXEMPTION FROM AUDIT FOR 2022

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL YEAR 2022 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, 2022, 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 a 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, 2022.

ADOPTED this 22th day of March, 2023.

Rufus Wilderson, Treasurer

Attest:

Bill Ketterhagen, President

Members: _____ Term Exp

Jan Coury, Member 2025

Jan Coury

John Rozman, Member 2027

John Rozman

Dan Zadra, Member 2027

Dan Zadra

Brooke Vasquez, Member 2025

Brooke Vasquez