

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Mancos Conservation District
P.O. Box 694
Mancos, CO 81328
Gretchen Rank
970-533-7317

For the Year Ended
12/31/2022
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

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	\$ 1,205	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 143,506	\$ -	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	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7		\$ -	\$ -	Capital & Right to Use 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	\$ 167,651	\$ -	(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	\$ 167,651	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 5,085	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 17,348	\$ -	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	\$ 22,433	\$ -	(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	\$ 22,433	\$ -	(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/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	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	\$ 17,612	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 104,666	\$ -	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	\$ 122,278	\$ -	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	\$ 167,651	\$ -	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]	\$ 27,747	\$ -	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	\$ 27,747	\$ -	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	\$ 491,962	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 1,500	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 32,961	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 978	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 413	\$ -	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...]: Partnership Income	\$ 30,000	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 585,561	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
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...]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 585,561	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 585,561

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	\$ 67,187	\$ -	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	\$ 513,044	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 580,231	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 580,231
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)			(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 Line 2-30, less line 3-22, less line 3-29	\$ 5,330	\$ -	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	\$ 116,948	\$ -	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.	\$ 122,278	\$ -	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 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:

<p>4-1 Does the entity have outstanding debt? <input type="checkbox"/></p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: <input type="checkbox"/> Not applicable</p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: <input type="checkbox"/> Not applicable</p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 35%;"></th> <th style="width: 10%;">Outstanding at beginning of year*</th> <th style="width: 10%;">Issued during year</th> <th style="width: 10%;">Retired during year</th> <th style="width: 10%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Lease Liabilities</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Developer Advances</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Other (specify):</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr style="font-weight: bold;"> <td>TOTAL</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> </tbody> </table>		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):	\$ -	\$ -	\$ -	\$ -	TOTAL	\$ -	\$ -	\$ -	\$ -	<p style="color: red; font-size: small;">*must agree to prior year ending balance</p>
	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):	\$ -	\$ -	\$ -	\$ -																																					
TOTAL	\$ -	\$ -	\$ -	\$ -																																					

Please answer the following questions by marking the appropriate boxes.

YES NO

<p>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: <input type="text"/></p> <p>4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -</p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -</p> <p>4-8 Does the entity have any lease agreements? If yes: What is being leased? <input style="width: 100%;" type="text"/> What is the original date of the lease? <input style="width: 100%;" type="text"/> Number of years of lease? <input style="width: 100%;" type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? \$ -</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
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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	\$ 1,205			
5-2 Certificates of deposit	\$ -			
TOTAL CASH DEPOSITS			\$ 1,205	
Investments (if investment is a mutual fund, please list underlying investments):				
	\$ -			
	\$ -			
	\$ -			
	\$ -			
TOTAL INVESTMENTS			\$ -	
TOTAL CASH AND INVESTMENTS			\$ 1,205	

Please answer the following question by marking in the appropriate box

YES NO N/A

<p>5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?</p> <p>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: <input style="width: 100%;" type="text"/></p>	<p><input type="checkbox"/></p> <p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
--	--

PART 6 - CAPITAL AND RIGHT-TO-USE 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
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"/>	

Due to the nature of the assets held by the District, no annual inventory was completed in FY2022.

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:				
Land	\$ 20,000	\$ -	\$ -	\$ 20,000
Buildings	\$ 32,400	\$ -	\$ -	\$ 32,400
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ 4,071	\$ 67,187	\$ -	\$ 71,258
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)	\$ -	\$ (10,515)	\$ -	\$ (10,515)
TOTAL	\$ 56,471	\$ 56,672	\$ -	\$ 113,143
6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:				
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	\$ -	\$ -	\$ -	\$ -

* 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	
7-1	Does the entity have an "old hire" firefighters' pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
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															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: left; padding: 5px;">Governmental/Proprietary Fund Name</th> <th style="text-align: right; padding: 5px;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">General Fund</td> <td style="text-align: right; padding: 5px;">\$ 1,676,000</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> </tbody> </table>		Governmental/Proprietary Fund Name	Total Appropriations By Fund	General Fund	\$ 1,676,000		\$ -		\$ -		\$ -				
Governmental/Proprietary Fund Name	Total Appropriations By Fund														
General Fund	\$ 1,676,000														
	\$ -														
	\$ -														
	\$ -														

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"/>	<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"/>							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="padding: 5px;">Bond Redemption mills</td> <td style="text-align: right; padding: 5px;">0.000</td> </tr> <tr> <td style="padding: 5px;">General/Other mills</td> <td style="text-align: right; padding: 5px;">0.500</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 5px;">Total mills</td> <td style="text-align: right; padding: 5px;">0.500</td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	0.500	Total mills	0.500			
Bond Redemption mills	0.000									
General/Other mills	0.500									
Total mills	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	\$	1,205	Unrestricted Fund Balan	\$	104,666	Total Tax Revenue	\$	27,747	
Current Liabilities	\$	22,433	Total Fund Balance	\$	122,278	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	22,940	PY Fund Balance	\$	116,948	Total Revenue	\$	585,561	
			Total Revenue	\$	585,561	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	580,231	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
Governmental			Interfund Out	\$	-	Enterprise Funds			
Total Cash & Investments	\$	1,205				Net Position	\$	-	
Transfers In	\$	-	Proprietary			- PY Net Position	\$	-	
Transfers Out	\$	-	- Current Assets	\$					
Property Tax	\$	-	- Deferred Outflow	\$		Government-Wide			
Debt Service Principal	\$	-	- Current Liabilities	\$		- Total Outstanding Debt	\$	-	
Total Expenditures	\$	580,231	Deferred Inflow	\$		- Authorized but Unissued	\$	-	
Total Developer Advances	\$		- Cash & Investments	\$		- Year Authorized		1/0/1900	
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>Michael Nolan</u> Date: <u>05/20/2023</u> My term Expires: <u>05/01/2025</u>
2		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: _____
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 <u>Fred E. Brooks</u> Date: <u>03/27/2023</u> My term Expires: <u>05/31/2023</u>
4	Jack M Varcados	I, <u>Jack M 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>Jack M Varcados</u> Date: <u>03/15/2023</u> My term Expires: <u>05/04/2027</u>
5	wayne eppich	I, <u>wayne eppich</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>wayne eppich</u> Date: <u>03/23/2023</u> My term Expires: <u>05/31/2025</u>
6	Gary Kennedy	I, <u>Gary Kennedy</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>Gary Kennedy</u> Date: <u>05/28/2023</u> My term Expires: <u>06/01/2027</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 _____ Date: _____ My term Expires: _____

SIGNATURE CERTIFICATE




REFERENCE NUMBER


6DA84484-830C-4982-93B9-68548C85FDCE

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 6DA84484-830C-4982-93B9-68548C85FDCE</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/14/2023 16:11 EDT</p> <p>Executed At 03/28/2023 13:30 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 626c303b71c612017c8fb157665481f596874c6dd70a50afdd9f77504ae885c4</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Mancos Conservation District-2022 Exemption 1</p> <p>Filename mancos_conservation_district-2022_exemption_1_.pdf</p> <p>Pages 13 pages</p> <p>Content Type application/pdf</p> <p>File Size 496 KB</p> <p>Original Checksum 2dbfb75f6acea0378f261169e59c5c5ae14732f4f162962af994a9cd6f2494b3</p>

SIGNERS


SIGNER	E-SIGNATURE	EVENTS
<p>Name GARY KENNEDY</p> <p>Email gary_kennedy_1@yahoo.com</p> <p>Components 5</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum f6a6446d75f2094a36df8651ac01b6df16bfe409980382752740aba43402d7aa</p> <p>IP Address 72.249.248.148</p> <p>Device Mobile Safari via iOS</p> <p>Drawn Signature </p> <p>Signature Reference ID 25FDB87A</p> <p>Signature Biometric Count 4</p>	<p>Viewed At 03/28/2023 12:01 EDT</p> <p>Identity Authenticated At 03/28/2023 12:04 EDT</p> <p>Signed At 03/28/2023 12:04 EDT</p>
<p>Name FRED BROOKS</p> <p>Email brooks464@msn.com</p> <p>Components 5</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum d22fc8ba020a2ee84037e12f04326342f1100f49e489db486dad4e3302d0fb39</p> <p>IP Address 71.211.228.76</p> <p>Device Safari via Mac</p> <p>Drawn Signature </p> <p>Signature Reference ID E28757BC</p> <p>Signature Biometric Count 8</p>	<p>Viewed At 03/27/2023 12:14 EDT</p> <p>Identity Authenticated At 03/27/2023 12:18 EDT</p> <p>Signed At 03/27/2023 12:18 EDT</p>
<p>Name WAYNE EPPICH</p>	<p>Status signed</p>	<p>Viewed At 03/24/2023 20:32 EDT</p>

Email
epictime@yahoo.com
Components
5

Multi-factor Digital Fingerprint Checksum
430c8fd66f42e6bc8e866d146a0e2e0c8d6b3999ec20b36ded274274d7956487
IP Address
107.77.227.230
Device
Microsoft Edge via Windows
Drawn Signature

Signature Reference ID
E930C7C9
Signature Biometric Count
2


Identity Authenticated At
03/24/2023 20:37 EDT
Signed At
03/24/2023 20:37 EDT

Name
MICHAEL NOLAN
Email
compostnolan@gmail.com
Components
5

Status
signed
Multi-factor Digital Fingerprint Checksum
d5982f24c4e521e1b8d4b4082bd973932079e71037b618fb9d4d2ae0a72fc9ce
IP Address
72.249.248.148
Device
Safari via Mac
Typed Signature

Signature Reference ID
19996442

Viewed At
03/20/2023 11:56 EDT
Identity Authenticated At
03/20/2023 12:10 EDT
Signed At
03/20/2023 12:10 EDT

Name
JACK VARCADOS
Email
totaltxn@gmail.com
Components
5

Status
signed
Multi-factor Digital Fingerprint Checksum
bad3c043bd04fb9c82a5dcff2d6390056f415bb07b110d2093e487a565055309
IP Address
199.189.106.247
Device
Chrome via Windows
Typed Signature

Signature Reference ID
AFC14545

Viewed At
03/15/2023 17:36 EDT
Identity Authenticated At
03/15/2023 17:41 EDT
Signed At
03/15/2023 17:41 EDT

AUDITS

TIMESTAMP	AUDIT
03/14/2023 16:11 EDT	WSBCPA ShareFile (sharefile@wsbcpa.com) created document 'mancos_conservation_district-2022_exemption_1_.pdf' on Chrome via Windows from 216.245.78.188.
03/14/2023 16:11 EDT	WAYNE EPPICH (epictime@yahoo.com) was emailed a link to sign.
03/14/2023 16:11 EDT	JACK VARCADOS (totaltxn@gmail.com) was emailed a link to sign.
03/14/2023 16:11 EDT	FRED BROOKS (brooks464@msn.com) was emailed a link to sign.
03/14/2023 16:11 EDT	SCOTT COX (coxlivestock1969@gmail.com) was emailed a link to sign.
03/14/2023 16:11 EDT	MICHAEL NOLAN (compostnolan@gmail.com) was emailed a link to sign.
03/14/2023 16:11 EDT	GARY KENNEDY (gary_kennedy_1@yahoo.com) was emailed a link to sign.
03/15/2023 17:36 EDT	JACK VARCADOS (totaltxn@gmail.com) viewed the document on Chrome via Windows from 199.189.106.247.
03/15/2023 17:41 EDT	JACK VARCADOS (totaltxn@gmail.com) authenticated via email on Chrome via Windows from 199.189.106.247.
03/15/2023 17:41 EDT	JACK VARCADOS (totaltxn@gmail.com) signed the document on Chrome via Windows from

199.189.106.247.

03/20/2023 11:08 EDT MICHAEL NOLAN (compostnolan@gmail.com) was emailed a reminder.

03/20/2023 11:08 EDT SCOTT COX (coxlivestock1969@gmail.com) was emailed a reminder.

03/20/2023 11:08 EDT FRED BROOKS (brooks464@msn.com) was emailed a reminder.

03/20/2023 11:08 EDT WAYNE EPPICH (epictime@yahoo.com) was emailed a reminder.

03/20/2023 11:08 EDT GARY KENNEDY (gary_kennedy_1@yahoo.com) was emailed a reminder.

03/20/2023 11:56 EDT MICHAEL NOLAN (compostnolan@gmail.com) viewed the document on Safari via Mac from 72.249.248.148.

03/20/2023 12:10 EDT MICHAEL NOLAN (compostnolan@gmail.com) authenticated via email on Safari via Mac from 72.249.248.148.

03/20/2023 12:10 EDT MICHAEL NOLAN (compostnolan@gmail.com) signed the document on Safari via Mac from 72.249.248.148.

03/24/2023 20:32 EDT WAYNE EPPICH (epictime@yahoo.com) viewed the document on Microsoft Edge via Windows from 107.77.227.230.

03/24/2023 20:37 EDT WAYNE EPPICH (epictime@yahoo.com) authenticated via email on Microsoft Edge via Windows from 107.77.227.230.

03/24/2023 20:37 EDT WAYNE EPPICH (epictime@yahoo.com) signed the document on Microsoft Edge via Windows from 107.77.227.230.

03/27/2023 11:55 EDT FRED BROOKS (brooks464@msn.com) was emailed a reminder.

03/27/2023 12:14 EDT FRED BROOKS (brooks464@msn.com) viewed the document on Safari via Mac from 71.211.228.76.

03/27/2023 12:18 EDT FRED BROOKS (brooks464@msn.com) authenticated via email on Safari via Mac from 71.211.228.76.

03/27/2023 12:18 EDT FRED BROOKS (brooks464@msn.com) signed the document on Safari via Mac from 71.211.228.76.

03/28/2023 11:41 EDT SCOTT COX (coxlivestock1969@gmail.com) was emailed a reminder.

03/28/2023 11:41 EDT GARY KENNEDY (gary_kennedy_1@yahoo.com) was emailed a reminder.

03/28/2023 11:58 EDT GARY KENNEDY (gary_kennedy_1@yahoo.com) viewed the document on Mobile Safari via iOS from 72.249.248.148.

03/28/2023 12:00 EDT GARY KENNEDY (gary_kennedy_1@yahoo.com) viewed the document on Mobile Safari via iOS from 72.249.248.148.

03/28/2023 12:01 EDT GARY KENNEDY (gary_kennedy_1@yahoo.com) viewed the document on Mobile Safari via iOS from 72.249.248.148.

03/28/2023 12:04 EDT GARY KENNEDY (gary_kennedy_1@yahoo.com) authenticated via email on Mobile Safari via iOS from 72.249.248.148.

03/28/2023 12:04 EDT GARY KENNEDY (gary_kennedy_1@yahoo.com) signed the document on Mobile Safari via iOS from 72.249.248.148.

03/28/2023 13:30 EDT SCOTT COX (coxlivestock1969@gmail.com) was removed from document 6da84484-830c-4982-93b9-68548c85fdce as the document was force completed.

03/28/2023 13:30 EDT Component 'Text Field 2' assigned to signer2 was removed as the document was force completed.

03/28/2023 13:30 EDT Component 'Text Field 8' assigned to signer2 was removed as the document was force completed.

03/28/2023 13:30 EDT Component 'Date Field 2' assigned to signer2 was removed as the document was force completed.

03/28/2023 13:30 EDT Component 'Date Field 11' assigned to signer2 was removed as the document was force completed.

03/28/2023 13:30 EDT Component 'Signature Field 2' assigned to signer2 was removed as the document was force completed.

03/28/2023 13:30 EDT WSBCPA ShareFile (sharefile@wsbcpa.com) force completed document 'mancos_conservation_district-2022_exemption_1_.pdf' on Chrome via Windows from 216.245.78.188.

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 Mancos Conservation District (the District), which comprise the balance sheet as of December 31, 2022, 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 the financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of 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 Mancos Conservation District and 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, 2023

Certified Public Accountants

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