



Application for Exemption from Audit Long Form for
Upper Huerfano Conservation District
December 31, 2022



Independent Accountant's Compilation Report

Board of Directors
Upper Huerfano Conservation District

Management is responsible for the accompanying Application for Exemption from Audit Long Form of Upper Huerfano Conservation District as of December 31, 2022, and for the year then ended in the accompanying prescribed form as prescribed by the Office of the State Auditor, State of Colorado. We have performed our 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 accompanying Application for Exemption from Audit Long Form nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion nor provide any assurance about whether the application is in accordance with the requirements of the Office of the State Auditor.

The accompanying Application for Exemption from Audit Long Form was prepared for the purpose of complying with the filing requirements of the Office of the State Auditor and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of Upper Huerfano Conservation District and the Office of the State Auditor, State of Colorado, and is not intended to be and should not be used by anyone other than these specified parties.

rfarmer, llc

August 28, 2024

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rfarmer, llc

a certified public accounting and consulting firm

po box 1173 203 east oak street lamar, colorado 81052 719.336.7428 719.336.2982

August 25, 2024

Upper Huerfano Conservation District
711 Walsen Avenue, Suite A
Walsenburg CO 81089

We are pleased to confirm our understanding of the services we are to perform for the Upper Huerfano Conservation District for the year ending December 31, 2022. We will prepare the Application for Exemption from Audit-Long Form, a prescribed compilation form, for submission to the State of Colorado, State Auditor's Office. We will follow the standards established by the American Institute of Certified Public Accountants relating to compiled financial statements prepared in a prescribed form. We will use Statements on Standards for Accounting and Review Services in effect as of December 31, 2022.

We understand that you will provide us with the financial statements, which includes the balance sheet and income statement with budget information, and additional information. The additional information is listed below but should not be considered to be all-inclusive.

1. Copies of the balance sheet and profit and loss statements as of December 31, 2022.
2. Copy of the 2022 budget including any supplemental budgets adopted during 2022.
3. List of board of directors with names, title, and date their term expires.
4. There may be additional information requested as we do the compilation.

Our fee for the application will not exceed \$1,015, for the application for exemption from audit—long form.

We appreciate the opportunity to be of service to the District. Please sign a copy of this letter and return it to us.

Sincerely,

Ronny R. Farmer
rfarmer, llc

We agree with the above procedures for the year ended December 31, 2022.

Upper Huerfano Conservation District

NAME: Jennifer Lopez DATE: 8/26/24

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-501, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **EACH YEAR** and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.
GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS.
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS.

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE.

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/holinger/colorado>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED

CHECKLIST

- | | |
|---|--|
| <input type="checkbox"/> Has the preparer signed the application? | Check out our new web portal. Register your account and submit electronic Applications for Exemption From Audit. Extension of Time to File requests, Audited Financial Statements, and more! See the link below. |
| <input type="checkbox"/> Has the entity corrected all Prior Year Deficiencies as communicated by the OSA? | |
| <input type="checkbox"/> Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body? | OSA LG Web Portal |
| <input type="checkbox"/> Are all sections of the form complete, including responses to all of the questions? | |
| <input type="checkbox"/> Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section? | |
| <input type="checkbox"/> Will this application be submitted electronically?
<input type="checkbox"/> If yes, have you read and understand the new Electronic Signature Policy? See new page policy | |
| --or-- | |
| <input type="checkbox"/> Have you included a resolution? | |
| <input type="checkbox"/> Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting? | |
| <input type="checkbox"/> Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.) | |
| <input type="checkbox"/> Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier) | |
| <input type="checkbox"/> If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body? | |

FILING METHODS

NEW METHOD:

Register and submit your Applications at our new portal.

<https://adps.leg.co.gov/osalg>

MAIL: Office of the State Auditor

Local Government Audit Division

1525 Sherman St., 7th Floor

Denver, CO 80203

QUESTIONS? Email osa.lg@coleg.gov or Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis - A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT ADDRESS Upper Huertano Conservation District
711 Walsen Avenue, Suite A
Walsenburg CO 81089

CONTACT PERSON PHONE Jennifer Lopez 719-695-3335
EMAIL Jennifer.Lopez@co.nacdnr.net

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

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: Ronny R Farmer
TITLE: Owner
FIRM NAME (if applicable): Farmer, llc
ADDRESS: P O Box 1173 Lamar CO 81052
PHONE: 719 336-7428
DATE PREPARED: 25-Aug-24
RELATIONSHIP TO ENTITY: outside cpa
PREPARER (SIGNATURE REQUIRED)

See accountant's compilation report

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	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>	If Yes, date filed:
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PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Description	Proprietary/Equity Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
1-1	Assets			Assets			
1-1	Cash & Cash Equivalents	\$ 89,992	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
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	\$ 49,885	\$ -	Other Current Assets [Specify...]	\$ -	\$ -	
	All Other Assets [Specify...]						
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7	Inventory	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 4)	\$ -	\$ -	
1-8	Undeposited funds	\$ -	\$ -	Other Long Term Assets [Specify...]	\$ -	\$ -	
1-9	Grant	\$ -	\$ -				
1-10	Interest	\$ -	\$ -				
1-11	(Add lines 1-1 through 1-10)	\$ 139,877	\$ -	(Add lines 1-1 through 1-10)	\$ 139,877	\$ -	
	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	\$ 139,877	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 139,877	\$ -	
	Liabilities			Liabilities			
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	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	\$ -	\$ -	(Add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	All Other Liabilities [Specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [Specify...]	\$ -	\$ -	
1-24		\$ -	\$ -				
1-25		\$ -	\$ -				
1-26		\$ -	\$ -				
1-27	(Add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	(Add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
	Deferred Inflows of Resources:			Deferred Inflows of Resources:			
1-28	Deferred Property Taxes	\$ 49,885	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [Specify...]	\$ -	\$ -	
1-30	(Add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 49,885	\$ -	(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	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Restricted [Specify...], TABOR	\$ 1,724	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Committed [Specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Assigned [Specify...]	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Unassigned:	\$ 88,278	\$ -				
1-37	(Add lines 1-31 through 1-36)	\$ 90,002	\$ -	(Add lines 1-31 through 1-36)	\$ 88,278	\$ -	
	TOTAL FUND BALANCE	\$ 90,002	\$ -	TOTAL NET POSITION	\$ 88,278	\$ -	
1-38	(This total should be the same as line 3-33)			(This total should be the same as line 3-33)			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 139,887	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 139,887	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund#	Fund#	Fund#	
2-1	Tax Revenue					
2-2	Property Income (with levies in Question 10-4)	\$ 53,905	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ 53,905	\$ -	\$ -	\$ -	
2-9	TOTAL TAX REVENUE	\$ 53,905	\$ -	\$ -	\$ -	
2-10	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lumber)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ 8,243	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 281	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify...):	\$ 20	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 62,449	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 62,449	\$ -	\$ -	\$ -	
	Other Financing Sources					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	\$ -	
2-30	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 62,449	\$ -	\$ -	\$ -	
	GRAND TOTALS	\$ 62,449	\$ -	\$ -	\$ -	

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) 869-4000 for assistance.

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

Fund #	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#	
3-1	Expenditures						
3-2	General Government	\$ 57,465	\$ -	Expenses	\$ -	\$ -	
3-3	Judicial	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-4	Law Enforcement	\$ -	\$ -	Salaries	\$ -	\$ -	
3-5	Fire	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-6	Highways & Streets	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-7	Solid Waste	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Insurance	\$ -	\$ -	
3-9	Health	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-10	Culture and Recreation	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-11	Transfers to other districts	\$ -	\$ -	Supplies	\$ -	\$ -	
3-12	Other (Specify...): weed mgmt program	\$ -	\$ -	Utilities	\$ -	\$ -	
3-13	Capital Outlay	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-14	Debt Service	\$ -	\$ -	Other (Specify...):	\$ -	\$ -	
3-15	Principal	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Principal	\$ -	\$ -	
3-18	Developer/Principal Repayments	\$ -	\$ -	Interest	\$ -	\$ -	
3-19	Developer/Interest Repayments	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-20	All Other (Specify...):	\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
3-21	All Other (Specify...):	\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
3-22	All Other (Specify...):	\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
3-23	Interfund Transfers (In)	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-24	Interfund Transfers (Out)	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Principal	\$ -	\$ -	
3-26	Other Expenditures (Revenues):	\$ -	\$ -	Interest	\$ -	\$ -	
3-27	Other Expenditures (Revenues):	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-28	Other Expenditures (Revenues):	\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
3-29	Other Expenditures (Revenues):	\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
3-30	Other Expenditures (Revenues):	\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
3-31	Other Expenditures (Revenues):	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-32	Other Expenditures (Revenues):	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-33	Other Expenditures (Revenues):	\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
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		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
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		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
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		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
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		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
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		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -	All Other (Specify...):	\$ -	\$ -	
		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
		\$ -	\$ -	Debt Service	\$ -	\$ -	
		\$ -	\$ -	Principal	\$ -	\$ -	
		\$ -	\$ -	Interest	\$ -	\$ -	
		\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
		\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
		\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
		\$ -	\$ -				

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments.

4-1 Does the entity have outstanding debt?

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

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

4-4 Please complete the following debt schedule, if applicable. (lease only include principal amount)

	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	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-505(2) C.R.S.]? YES NO

If yes: How much? \$ _____

4-6 Does the debt was authorized: YES NO

If yes: Date the debt was authorized: _____

4-7 Does the entity intend to issue debt within the next calendar year? YES NO

If yes: How much? \$ _____

4-8 Does the entity have debt that has been refinanced that it is still responsible for? YES NO

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

4-9 Does the entity have any lease agreements? YES NO

If yes: What is being leased? _____

4-10 What is the original date of the lease? _____

4-11 Number of years of lease? _____

4-12 Is the lease subject to annual appropriation? YES NO

4-13 What are the annual lease payments? \$ _____

PART 5 - CASH AND INVESTMENTS

Please use this space to provide any explanations or comments.

5-1 Please provide the entity's cash deposit and investment balances.

5-2 YEAR-END Total of ALL Checking and Savings accounts

AMOUNT \$ 89,895 TOTAL

5-3 Certificates of deposit

AMOUNT \$ - TOTAL CASH/DEPOSITS \$ 89,895

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

AMOUNT \$ - TOTAL INVESTMENTS \$ -

5-4 TOTAL CASH AND INVESTMENTS \$ 89,895

5-5 Please answer the following question by marking in the appropriate box

5-6 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.? YES NO N/A

5-7 Are the entity's investments 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

YES NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain. YES NO

6-3 Complete the following Capital & 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	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 only 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)? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO

Indicate the contributions from:

Tax (property, SO, sale, 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 12

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 70,100
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO

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

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

- 10-1 Is this application for a newly formed governmental entity? YES NO

Please use this space to provide any explanations or comments:

Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO

If Yes: NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

- 10-4 Please indicate what services the entity provides: YES NO

- 10-5 Does the entity have an agreement with another government to provide services? YES NO

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

USDANRCS building and computer

- 10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	0.500
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	\$ 89,885	\$ 88,278	\$ 53,905
Current Liabilities	\$ -	\$ 90,002	-
Deferred Inflow	\$ 49,885	\$ 94,971	\$ 62,448
	Total Fund Balance	Total Revenue	-
	Total Revenue	Total Debt Service Principal	-
	Total Expenditures	Total Debt Service Interest	-
	Interfund In	Enterprise Funds	-
	Interfund Out	Net Position	-
	Proprietary	PV Net Position	-
	Current Assets	Government-Wide	-
	Deferred Outflow	Total Outstanding Debt	-
	Property Tax	Authorized but Unissued	-
	Debt Service Principal	Year Authorized	-
	Total Expenditures		-
	Cash & Investments		-
	Capital Expenditures		-
	Total Developer Repayments		-
	Total Cash & Investments		-
	Transfers In		-
	Transfers Out		-
	Total Cash & Investments		-
	Total Developer Repayments		-
	Total Developer Repayments		-

10/1/1900

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? YES NO

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

1	Full Name	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: <u>James Hrbar</u> Date: <u>8-29-2024</u> My term Expires: 2025
2	Janice Salapich	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: <u>Janice Salapich</u> Date: <u>08/29/2024</u> My term Expires: 2027
3	Tami Busch	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: <u>Tami Busch</u> Date: <u>08/29/2024</u> My term Expires: 2027
4	Richard Keyes	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: 2027
5	Dustin Hrbar	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: <u>Dustin Hrbar</u> Date: <u>8/29/24</u> My term Expires: 2025
6	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: _____ Date: _____ My term Expires: _____
7	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: _____ Date: _____ My term Expires: _____

**RESOLUTION/ORDINANCE FOR
EXEMPTION FROM AUDIT**
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 FOR THE UPPER HUERFANO CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Supervisors of the Upper Huerfano Conservation District wishes to claim exemption from the 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 exceed 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 revenues nor expenditures for the Upper Huerfano Conservation District exceeded \$750,000 for fiscal year 2022; and

WHEREAS, an application for exemption from audit for Upper Huerfano Conservation District has been prepared by Jennifer Lopez, a person skilled in government 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 Upper Huerfano Conservation District that the application for exemption from audit for Upper Huerfano Conservation District for the fiscal year ended December 31, 2022, has been reviewed and is hereby approved by a majority of the Board of Supervisors of the Upper Huerfano Conservation District; that those members of the Board of Supervisors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Upper Huerfano Conservation District for the fiscal year ended December 31, 2022.

ADOPTED THIS 22nd day of March, A.D. 2023.

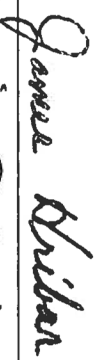


Janice Divilan
President

Attest:

SEAL

Janice Divilan
Secretary

Approval by Board of Supervisors:

	Name	Term Expires	Signature
1	James Hribar	2025	
2	Janice Salapich	2027	
3	Tami Busch	2027	
4	Richard Keyes	2027	
5	Dustin Hribar	2025	