



Application for Exemption from Audit Long Form for  
Upper Huerfano Conservation District  
December 31, 2023



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, 2023, 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 Baca County 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*

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*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, 2023. 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, 2023.

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, 2023.
2. Copy of the 2023 budget including any supplemental budgets adopted during 2023.
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.

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

Sincerely,

Ronny R. Farmer  
*rfarmer, llc*

On behalf of Upper Huerfano Conservation District, we agree with the above procedures for the year ending December 31, 2023.

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 29-1-601, 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.

## 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. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME. GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL 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.

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

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS  
<http://www.leg.state.co.us/leg/cour2.asp>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
  - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
- ..or..
- Have you included a resolution?
- Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

## FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal

<https://apps.leg.co.gov/osalig>

For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor  
Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

QUESTIONS? Please Note The OSA's email addresses have changed as of December 1 2023. Please ensure you are using the email address noted below:  
Email: [osalig@coleg.gov](mailto:osalig@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.

[Click here to go to the portal](#)

Checkout our 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.

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

For the Year Ended  
12/31/2023  
or fiscal year ended:

<b>NAME OF GOVERNMENT ADDRESS</b>	Upper Huerfano Conservation District 711 Walsen Avenue, Suite A Walsenburg CO 81089
<b>CONTACT PERSON</b>	Jennifer Lopez
<b>PHONE</b>	719-695-3335
<b>EMAIL</b>	jennifer.lopez@huerfano.net

### 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.

<b>NAME:</b>	Ronny R Farmer
<b>TITLE:</b>	CPA
<b>FIRM NAME (if applicable):</b>	Farmer, llc
<b>ADDRESS</b>	P O Box 1173 Lamar CO 81052
<b>PHONE</b>	719-336-7428
<b>RELATIONSHIP TO ENTITY</b>	outside cpa

### PREPARER (SIGNATURE REQUIRED)

**DATE PREPARED**  
25-Aug-24

<b>See accountant's compilation report</b>	<b>YES</b>	<b>NO</b>	<b>If Yes, date filed:</b>
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.]	<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		Proprietary/Encumbrance Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund	Fund	Fund	
1-1	Assets					
1-1	Cash & Cash Equivalents	\$ 100,500	\$ -	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 50,491	\$ -	\$ -	\$ -	
	All Other Assets (Specify...)	\$ -	\$ -	\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	\$ -	
1-11	(Add lines 1-1 through 1-10)	\$ 150,991	\$ -	\$ -	\$ -	
	<b>TOTAL ASSETS</b>	\$ 150,991	\$ -	\$ -	\$ -	
1-12	Deferred Outflows of Resources:					
1-12	[Specify...]	\$ -	\$ -	\$ -	\$ -	
1-13	[Specify...]	\$ -	\$ -	\$ -	\$ -	
1-14	(Add lines 1-12 through 1-13)	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -	\$ -	
1-15	(Add lines 1-14 through 1-15)	\$ 150,991	\$ -	\$ -	\$ -	
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 150,991	\$ -	\$ -	\$ -	
	<b>Liabilities</b>					
1-16	Accounts Payable	\$ -	\$ -	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	
1-21	(Add lines 1-16 through 1-20)	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	\$ -	\$ -	
1-22	All Other Liabilities (Specify...)	\$ -	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	\$ -	
1-27	(Add lines 1-21 through 1-26)	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL LIABILITIES</b>	\$ -	\$ -	\$ -	\$ -	
1-28	Deferred Inflows of Resources:					
1-29	Lease related (as lessor)	\$ 50,491	\$ -	\$ -	\$ -	
1-30	(Add lines 1-28 through 1-29)	\$ 50,491	\$ -	\$ -	\$ -	
	<b>TOTAL DEFERRED INFLOWS</b>	\$ 50,491	\$ -	\$ -	\$ -	
	<b>Fund Balance</b>					
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	
1-33	Restricted (varor)	\$ 1,877	\$ -	\$ -	\$ -	
1-34	Committed (Specify...)	\$ -	\$ -	\$ -	\$ -	
1-35	Assigned (Specify...)	\$ -	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ 98,623	\$ -	\$ -	\$ -	
1-37		\$ -	\$ -	\$ -	\$ -	
	(Add lines 1-31 through 1-36)	\$ 100,500	\$ -	\$ -	\$ -	
	<b>TOTAL FUND BALANCE</b>	\$ 100,500	\$ -	\$ -	\$ -	
1-38						
	(Add lines 1-27, 1-30 and 1-37)	\$ 150,991	\$ -	\$ -	\$ -	
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 150,991	\$ -	\$ -	\$ -	
	<b>Net Position</b>					
	(Add lines 1-21 through 1-26)	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL NET POSITION</b>	\$ -	\$ -	\$ -	\$ -	
	(Add lines 1-27, 1-30 and 1-37)	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	\$ -	\$ -	

**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 include mill/levied in Question 19-4	\$ 60,377	\$ -	\$ -	\$ -	
2-3	Specific Ownership	\$ -	\$ -	\$ -	\$ -	
2-4	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-5	Other Tax Revenue (specify -):	\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>60,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
2-9	<b>TOTAL TAX REVENUE</b>	<b>\$ 60,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
2-10	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-11	Highway Users Tax Funds (HWU)	\$ -	\$ -	\$ -	\$ -	
2-12	Conservation Trust Funds (LAWRY)	\$ -	\$ -	\$ -	\$ -	
2-13	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-14	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-15	Grants	\$ 8,625	\$ -	\$ -	\$ -	
2-16	Donations	\$ -	\$ -	\$ -	\$ -	
2-17	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-18	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-19	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-20	Interest/Investment Income	\$ 274	\$ -	\$ -	\$ -	
2-21	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-22	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-23	All Other services:	\$ -	\$ -	\$ -	\$ -	
2-24	Rabates and miscellaneous	\$ 3,800	\$ -	\$ -	\$ -	
	<b>Add lines 2-8 through 2-23</b>	<b>73,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>	<b>\$ 73,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Other Financing Sources</b>						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-28	Other COGS:	\$ -	\$ -	\$ -	\$ -	
2-29		\$ -	\$ -	\$ -	\$ -	
2-30		\$ -	\$ -	\$ -	\$ -	
	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 73,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>GRAND TOTALS</b>	<b>\$ 73,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the USA Local Government Division at (303) 869-5000 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*	
3-1	Expenditures						
3-2	General Government	\$ 62,578	\$ -	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 -):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-13	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-14	Other (specify -):	\$ -	\$ -	Other (specify -):	\$ -	\$ -	
3-15	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-16	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-17	Principal (should match amount in 4-1)	\$ -	\$ -	Principal	\$ -	\$ -	
3-18	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-19	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-20	Developer/Principal Repayments	\$ -	\$ -	Developer/Principal Repayments	\$ -	\$ -	
3-21	Developer/Interest Repayments	\$ -	\$ -	Developer/Interest Repayments	\$ -	\$ -	
3-22	All Other reconciliation discrepancies:	\$ -	\$ -	All Other (specify -):	\$ -	\$ -	
3-23	Add lines 3-1 through 3-21	\$ 62,578	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
3-24	TOTAL EXPENDITURES	\$ 62,578	\$ -	TOTAL EXPENSES	\$ -	\$ -	
3-25	Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -	
3-26	Other Expenditures (Revenues):	\$ -	\$ -	Other (Specify -): (enter negative for expense)	\$ -	\$ -	
3-27	Depreciation/Amortization	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-28	Other Financing Sources (uses)	\$ -	\$ -	Other Financing Sources (uses)	\$ -	\$ -	
3-29	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-30	Debt Principal	\$ -	\$ -	Debt Principal	\$ -	\$ -	
3-31	Add lines 3-23 through 3-28	\$ -	\$ -	Add lines 3-23 through 3-28	\$ -	\$ -	
3-32	TOTAL TRANSFERS AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	\$ 10,498	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 10,498	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
3-34	Line 2-29, less line 3-22, less line 3-29	\$ 90,002	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-35	Fund Balance, January 1 from December 31 prior year report	\$ 90,002	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-36	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-37	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
3-38	Sum of Lines 3-30, 3-31, and 3-32	\$ 100,500	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
3-39	This total should be the same as line 1-37.	\$ 100,500	\$ -	This total should be the same as line 1-37.	\$ -	\$ -	
3-40	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.	\$ 62,578	\$ -	GRAND TOTAL	\$ -	\$ -	

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

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 amount)

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 98)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\* Subscription Based Information Technology Arrangements  
\*Must agree to prior year-end balance

- 4-5 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 Date the debt was authorized: [ ]
- If yes: How much? \$ -
- 4-7 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 use this space to provide any explanations or comments.

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 100,452	\$ 100,452
5-2 Certificates of deposit	\$ -	\$ -
<b>TOTAL CASH DEPOSITS</b>	<b>\$ 100,452</b>	<b>\$ 100,452</b>

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

5-3

	AMOUNT	TOTAL
5-3	\$ -	\$ -
5-3	\$ -	\$ -
5-3	\$ -	\$ -
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 100,452</b>	<b>\$ 100,452</b>

- 5-4 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 24-7-5-601, et seq., C.R.S.?
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10-5-101, et seq. C.R.S.)? If no, MUST explain: 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
- 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

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL 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 & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 \* Generally Capital asset additions should be reported at capital outlay on line 7-14 and Capital and 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
- 7-2 Does the entity have a volunteer firefighters' pension plan?  YES  NO

Please use this space to provide any explanations or comments:

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 12

\$ -

**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:  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	\$ 62,800

**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(S))?  
Note: An action to attempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity?  
 If yes, Date of formation:  YES  NO

- 10-2 Has the entity changed its name in the past or current year?  
 If Yes, NEW name:  YES  NO

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?  
 If yes, List the name of the other governmental entity and the services provided: \_\_\_\_\_  YES  NO

- 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):  
 USDAN/RCS building and computer:  YES  NO

Bond Redemption mills	0.000
General/Other mills	0.500
<b>Total Mills</b>	<b>0.500</b>

- 10-7 NEW 2023: If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-252 (Section 32-1-207 C.R.S.)? If NO, please explain:  YES  NO  N/A

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	\$ 100,452	\$ 98,623	\$ 60,377
Current Liabilities	-	100,500	-
Deferred Inflow	\$ 50,491	90,002	73,078
	Total Fund Balance	Total Revenue	-
	Total Revenue	Total Debt Service Principal	-
	Total Expenditures	Total Debt Service Interest	-
	Total Expenditures	Total Assets	150,991
	Total Expenditures	Total Liabilities	-
Governmental	-	Enterprise Funds	-
Total Cash & Investments	\$ 100,500	Net Position	-
Transfers In	-	PV Net Position	-
Transfers Out	-	Government/State	-
Property Tax	\$ 60,377	Total Outstanding Debt	-
Debt Service Principal	-	Authorized but Unissued	-
Total Expenditures	\$ 62,578	Year Authorized	-
Total Developer Advances	-	Cash & Investments	100,452
Total Developer Repayments	-	Principal Expenses	-
	Total Expenditures	Total Expenditures	-

**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 (2), 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.

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

1	Full Name	A MAJORITY of the members of the governing body must sign below.
1	James Hrbar	personally reviewed and approve this application for exemption from audit. Signed: <i>James Hrbar</i> Date: <u>8-29-2024</u> My term Expires: 2025
2	Janice Salapich	personally reviewed and approve this application for exemption from audit. Signed: <i>Janice Salapich</i> Date: <u>8-29-2024</u> My term Expires: 2027
3	Tami Busch	personally reviewed and approve this application for exemption from audit. Signed: <i>Tami Busch</i> Date: <u>08/29/2024</u> My term Expires: 2027
4	Dustin Hrbar	personally reviewed and approve this application for exemption from audit. Signed: <i>Dustin Hrbar</i> Date: <u>8/29/24</u> My term Expires: 2025
5	Dick Keyes	personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: 2027
6		personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
7		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 2023 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 2023; 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, 2023, 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, 2023.

ADOPTED THIS 26<sup>th</sup> day of March, A.D. 2024

  
President

Attest:  
  
Secretary

Approval by Board of Supervisors

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