

# **RIO GRANDE CONSERVATION DISTRICT**

## **EXEMPTION FROM AUDIT**

**December 31, 2025**



**Wall,  
Smith,  
Bateman** Inc.  
Certified Public Accountants

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
Rio Grande Conservation District  
Center, Colorado

Management is responsible for the accompanying financial statements of Rio Grande Conservation District (the District), which comprise the balance sheet as of December 31, 2025, 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. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

February 18, 2026

**Certified Public Accountants**

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | [www.wsbcpa.com](http://www.wsbcpa.com)

# Application for Exemption From Audit Short Form

## Instructions

**If either revenues or expenditures exceed \$200,000, use the Long Form**

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 \$1,000,000 in 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). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

**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 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 cash or budgetary basis.

### 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 a **Budgetary Basis**.

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.

**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 must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

## Checklist

- Has the preparer signed the application prior to board approval?
- 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 on 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?  Yes  No

- If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

- If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)?  Yes  No

- If yes, does the application include **original ink signatures** from the **majority** of the governing body?

## Filing Methods

### Web Portal (recommended)

[apps.leg.co.gov/osa/lg](https://apps.leg.co.gov/osa/lg)

For faster processing, the web portal should be used for submissions.

### Mail

#### Office of the State Auditor

Local Government Audit Division  
1375 Sherman St., 5th Floor  
Denver, CO 80261-3000

**Questions? Email:** [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) **Phone:** 303-869-3000

## Contact Information

For the year ended 12/31/2025 or the fiscal year ended \_\_\_\_\_.

|                    |                                  |
|--------------------|----------------------------------|
| Name of government | Rio Grande Conservation District |
| Street address     | 0048 W County Road 10N           |
| City, State, Zip   | Center, CO 81125                 |
| Contact person     | Mattea Freel                     |
| Phone              | 719-754-3400                     |
| Email              | riograndecd@gmail.com            |

## Certification of Preparer

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge. The preparer must sign prior to board approval.

|                           |   |  |
|---------------------------|---|--|
| Name                      | See Independent Accountants' Compilation Report |  |
| Title                     |   |  |
| Firm name (if applicable) |   |  |
| Address                   |   |  |
| Phone                     |   |  |
| Preparer signature        | Date prepared                                   |  |
|                           |   |  |

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types.

- Governmental (modified accrual basis)
- Proprietary (cash or budgetary basis)

**Part 1: Revenues**

**Part 1A: Revenues Table**

All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

| Line | Description   | Total (round to nearest dollar) |
|------|---|---------------------------------|
| 1-1  | Taxes: Property (report mills levied in line 9-12)  |                                 |
| 1-2  | Specific ownership  |                                 |
| 1-3  | Sales and use   |                                 |
|      | Other (specify in line 1-4):  |                                 |
| 1-4  |   |                                 |
| 1-5  | Licenses and permits  |                                 |
| 1-6  | Intergovernmental: Grants   | \$ 64,869                       |
| 1-7  | Conservation Trust Funds (Lottery)  |                                 |
| 1-8  | Highway Users Tax Funds (HUTF)  |                                 |
|      | Other (specify in line 1-9):  |                                 |
| 1-9  |   |                                 |
| 1-10 | Charges for services  | \$ 25,648                       |
| 1-11 | Fines and forfeits  |                                 |
| 1-12 | Special assessments   |                                 |
| 1-13 | Investment income   | \$ 6,185                        |
| 1-14 | Charges for utility services  |                                 |
| 1-15 | Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')                  |                                 |
| 1-16 | Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')                 |                                 |
| 1-17 | Developer Advances received<br>(should agree to Part 3, Debt Schedule Table, column 'issued during year') |                                 |
| 1-18 | Proceeds from sale of capital assets  |                                 |
| 1-19 | Fire and police pension   |                                 |
| 1-20 | Donations   |                                 |
|      | Other (specify in lines 1-21 through 1-24)  |                                 |
| 1-21 | Rental Income   | \$ 72,437                       |
| 1-22 | Reimbursements  | \$ 1,485                        |
| 1-23 | Miscellaneous   | \$ 866                          |
| 1-24 |   |                                 |
| 1-25 | <b>TOTAL REVENUES</b><br>(add lines 1-1 through 1-24)   | \$ 171,490                      |

**IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.**

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

**Part 1B: Comments or Additional Information**

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Please use the space below to provide any additional information (optional):

**Part 2: Expenditures/Expenses**

**Part 2A: Expenditures/Expenses Table**

All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

| Line | Description  | Total (round to nearest dollar) |
|------|--|---------------------------------|
| 2-1  | Administrative   | \$ 91,172                       |
| 2-2  | Salaries   |                                 |
| 2-3  | Payroll taxes  |                                 |
| 2-4  | Contract services  |                                 |
| 2-5  | Employee benefits  |                                 |
| 2-6  | Insurance  |                                 |
| 2-7  | Accounting and legal fees  |                                 |
| 2-8  | Repair and maintenance   |                                 |
| 2-9  | Supplies   |                                 |
| 2-10 | Utilities and telephone  |                                 |
| 2-11 | Fire/Police  |                                 |
| 2-12 | Streets and highways   |                                 |
| 2-13 | Public health  |                                 |
| 2-14 | Capital outlay   |                                 |
| 2-15 | Utility operations   |                                 |
| 2-16 | Culture and recreation   |                                 |
| 2-17 | Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')                               | \$ 10,320                       |
| 2-18 | Debt service interest  | \$ 20,445                       |
| 2-19 | Repayment of Developer Advances Principal<br>(should agree to Part 3, Debt Schedule Table, column 'Retired during year') |                                 |
| 2-20 | Repayment of Developer Advances Interest   |                                 |
| 2-21 | Contribution to pension plan   |                                 |
| 2-22 | Contribution to Fire & Police Pension Association  |                                 |
| 2-23 | Other (specify in lines 2-24 through 2-27)   |                                 |
| 2-24 |  |                                 |
| 2-25 |  |                                 |
| 2-26 |  |                                 |
| 2-27 |  |                                 |
| 2-28 | <b>TOTAL EXPENDITURES/EXPENSES</b><br>(Add lines 2-1 through 2-27)   | \$ 121,937                      |

**IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.**

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

**Part 2B: Comments or Additional Information**

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Please use the space below to provide any additional information (optional):

**Part 3: Debt Outstanding, Issued, and Retired**

|            |  |                                      |   |
|------------|--|--------------------------------------|---|
| <b>3-1</b> | Does the entity have outstanding debt?   | <input checked="" type="radio"/> Yes | <input type="radio"/> No                                      |
| <b>3-2</b> | If no, skip to line 3-13.<br>If yes, please attach a copy of the entity's debt repayment schedule. |                                      |   |
| <b>3-3</b> | Is the debt repayment schedule attached?   | <input type="radio"/> N/A            | <input checked="" type="radio"/> Yes <input type="radio"/> No |
|            | If no, MUST explain below.   |                                      |   |
| <b>3-4</b> | Is the entity current in its debt service payments?  | <input checked="" type="radio"/> Yes | <input type="radio"/> No                                      |
|            | If no, MUST explain below.   |                                      |   |
| <b>3-5</b> | If no, also indicate if the government is in default with its bond agreements.                     | <input type="radio"/> Yes            | <input type="radio"/> No                                      |

**Debt Schedule Table**

Please complete the following debt schedule, if applicable.  
Please only include principal amounts. Enter all amounts as positive numbers.

| Line        | Debt Type                                     | Outstanding at End of Prior Year* | Issued During Year | Retired During Year | Outstanding at Year-End |
|-------------|---|-----------------------------------|--------------------|---------------------|-------------------------|
| <b>3-6</b>  | General Obligation Bonds                      |                                   |                    |                     | \$ 0                    |
| <b>3-7</b>  | Revenue Bonds                                 |                                   |                    |                     | \$ 0                    |
| <b>3-8</b>  | Notes/Loans                                   | \$ 247,302                        |                    | \$ 10,320           | \$ 236,982              |
| <b>3-9</b>  | Lease & SBITA**<br>Liabilities (GASB 87 & 96) |                                   |                    |                     | \$ 0                    |
| <b>3-10</b> | Developer Advances                            |                                   |                    |                     | \$ 0                    |
|             | Other (specify in line 3-11)                  |                                   |                    |                     |                         |
| <b>3-11</b> |   |                                   |                    |                     | \$ 0                    |
| <b>3-12</b> | <b>TOTAL</b><br>(Add lines 3-6 through 3-11)  | \$ 247,302                        | \$ 0               | \$ 10,320           | \$ 236,982              |

\*Must agree to prior year-end balance

\*\*Subscription-Based Information Technology Arrangements

Comments (optional)

|             |   |                           |                                     |
|-------------|---|---------------------------|-------------------------------------|
| <b>3-13</b> | Does the entity have any authorized but unissued debt as of its fiscal year-end?              | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>3-14</b> | If yes, how much?   |                           |                                     |
| <b>3-15</b> | Date the debt was authorized  |                           |                                     |
| <b>3-16</b> | Is the authorized but unissued debt further limited by the entity's most recent Service Plan? | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>3-17</b> | If yes, how much?   |                           |                                     |
| <b>3-18</b> | Date of the most recent Service Plan  |                           |                                     |
| <b>3-19</b> | Does the entity intend to issue debt within the next calendar year?                           | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>3-20</b> | If yes, how much?   |                           |                                     |
| <b>3-21</b> | Does the entity have debt that has been refinanced that it is still responsible for?          | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>3-22</b> | If yes, what is the amount outstanding?   |                           |                                     |
| <b>3-23</b> | Does the entity have any lease agreements?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>3-24</b> | If yes, what is being leased?   |                           |                                     |
| <b>3-25</b> | What is the original date of the lease?   |                           |                                     |
| <b>3-26</b> | Number of years of lease?   |                           |                                     |
| <b>3-27</b> | Is the lease subject to annual appropriation?   | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>3-28</b> | What are the annual lease payments?   |                           |                                     |

Please use the space below to provide any additional information (optional):

**Part 4: Cash and Investments**

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

| Line  | Description  | Amount     |
|---|--|------------|
| 4-1   | Year-end Total of all Checking and Savings Accounts          | \$ 88,978  |
| 4-2   | Certificates of deposit                                      |            |
| 4-3   | <b>TOTAL CASH DEPOSITS</b><br>(Add lines 4-1 and 4-2)        | \$ 88,978  |
| <b>Investments</b> (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.) |  |            |
| 4-4   | Edward Jones - Cash  | \$ 73,772  |
| 4-5   | Edward Jones - Mutual Funds: Franklin                        | \$ 43,682  |
| 4-6   |  |            |
| 4-7   |  |            |
| 4-8   |  |            |
| 4-9   | <b>Total Investments</b><br>(Add lines 4-4 through 4-8)      | \$ 117,454 |
| 4-10  | <b>TOTAL CASH AND INVESTMENTS</b><br>(Add lines 4-3 and 4-9) | \$ 206,432 |

|      |   |                           |                                      |                                     |
|------|---|---------------------------|--------------------------------------|-------------------------------------|
| 4-11 | Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  | <input type="radio"/> N/A | <input type="radio"/> Yes            | <input checked="" type="radio"/> No |
| 4-12 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? |                           | <input checked="" type="radio"/> Yes | <input type="radio"/> No            |
| 4-13 | If no, MUST explain below.<br><br>The District has funds invested in mutual funds. This may be a violation of State statute.      |                           |                                      |                                     |

Please use the space below to provide any additional information (optional).

**Part 5: Capital and Right-to-Use Assets**

|            |   |                                      |                          |
|------------|---|--------------------------------------|--------------------------|
| <b>5-1</b> | Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)                    | <input checked="" type="radio"/> Yes | <input type="radio"/> No |
| <b>5-2</b> | Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? | <input checked="" type="radio"/> Yes | <input type="radio"/> No |
| <b>5-3</b> | If no, MUST explain below.  |                                      |                          |
|            |   |                                      |                          |

**Capital and Right-to-Use Assets Table**

| Line        | Asset Type   | Beginning of the Year Balance* | Additions** | Deletions | Year-End Balance |
|-------------|--|--------------------------------|-------------|-----------|------------------|
| <b>5-4</b>  | Land   | \$ 199,550                     |             |           | \$ 199,550       |
| <b>5-5</b>  | Buildings  | \$ 294,394                     |             |           | \$ 294,394       |
| <b>5-6</b>  | Machinery and Equipment  |                                |             |           | \$ 0             |
| <b>5-7</b>  | Furniture and Fixtures   |                                |             |           | \$ 0             |
| <b>5-8</b>  | Infrastructure   | \$ 41,925                      |             |           | \$ 41,925        |
| <b>5-9</b>  | Construction In Progress (CIP)   |                                |             |           | \$ 0             |
| <b>5-10</b> | Leased & SBITA Right-to-Use Assets   |                                |             |           | \$ 0             |
|             | Other (explain in line 5-11)   |                                |             |           |                  |
| <b>5-11</b> | Wells, Pumps, and Sprinkler Panel  | \$ 94,305                      |             |           | \$ 94,305        |
| <b>5-12</b> | Accumulated Depreciation/ Amortization<br>(Enter a negative or credit balance) | -\$ 160,084                    | -\$ 14,181  |           | -\$ 174,265      |
| <b>5-13</b> | <b>TOTAL</b><br>(Add lines 5-4 through 5-12)                                   | \$ 470,090                     | -\$ 14,181  | \$ 0      | \$ 455,909       |

\*Must agree to prior year-end balance

\*\*Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

**Part 6: Pension Information**

|            |   |                           |                                     |
|------------|---|---------------------------|-------------------------------------|
| <b>6-1</b> | Does the entity have an "old hire" firefighters' pension plan?                    | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>6-2</b> | Does the entity have a volunteer firefighters' pension plan?                      | <input type="radio"/> Yes | <input checked="" type="radio"/> No |
| <b>6-3</b> | If yes, who administers the plan?   |                           |                                     |
|            | Indicate the contributions from the following in lines 6-4 through 6-6.           |                           |                                     |
| <b>6-4</b> | Tax (property, specific ownership, sales, etc.)                                   |                           |                                     |
| <b>6-5</b> | State contribution amount   |                           |                                     |
| <b>6-6</b> | Other (gifts, donations, etc.)  |                           |                                     |
| <b>6-7</b> | <b>TOTAL</b><br>(Add lines 6-4 through 6-6)                                       |                           | \$ 0                                |
| <b>6-8</b> | What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? |                           |                                     |

Please use the space below to provide any additional information (optional).

**Part 7: Budget Information**

|   |  |                           |                                      |                          |
|---|--|---------------------------|--------------------------------------|--------------------------|
| <b>7-1</b>  | Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? | <input type="radio"/> N/A | <input checked="" type="radio"/> Yes | <input type="radio"/> No |
| <b>7-2</b>  | If no, MUST explain below.   |                           |                                      |                          |
|   |  |                           |                                      |                          |
| <b>7-3</b>  | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?                                      | <input type="radio"/> N/A | <input checked="" type="radio"/> Yes | <input type="radio"/> No |
| <b>7-4</b>  | If no, MUST explain below.   |                           |                                      |                          |
|   |  |                           |                                      |                          |
| If yes, indicate the amount appropriated for each fund separately for the year reported in the table below. |  |                           |                                      |                          |

**Appropriation Amount by Fund Table**

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

| Line | Governmental/Proprietary Fund Name | Total      |
|------|------------------------------------|------------|
| 7-5  | General Fund                       | \$ 262,150 |
| 7-6  |                                    |            |
| 7-7  |                                    |            |
| 7-8  |                                    |            |
| 7-9  |                                    |            |

Please use the space below to provide any additional information (optional).

**Part 8: Taxpayer's Bill of Rights (TABOR)**

|            |  |                                      |                          |
|------------|--|--------------------------------------|--------------------------|
| <b>8-1</b> | Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))? | <input checked="" type="radio"/> Yes | <input type="radio"/> No |
| <b>8-2</b> | If no, MUST explain below.   |                                      |                          |

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

**Part 9: General Information**

|             |  |                                      |  |
|-------------|--|--------------------------------------|--|
| <b>9-1</b>  | Is this application for a newly formed governmental entity?  | <input type="radio"/> Yes            | <input checked="" type="radio"/> No                |
| <b>9-2</b>  | If yes, what was the date of formation   |                                      |  |
| <b>9-3</b>  | Has the entity changed its name in the past or current year?   | <input type="radio"/> Yes            | <input checked="" type="radio"/> No                |
| <b>9-4</b>  | If yes, please list the NEW name below.  |                                      |  |
| <b>9-5</b>  | If yes, please list the PRIOR name below.  |                                      |  |
| <b>9-6</b>  | Is the entity a metropolitan district?   | <input type="radio"/> Yes            | <input checked="" type="radio"/> No                |
| <b>9-7</b>  | Please indicate what services the entity provides below.   |                                      |  |
| <b>9-8</b>  | Does the entity have an agreement with another government to provide services?   | <input type="radio"/> Yes            | <input checked="" type="radio"/> No                |
| <b>9-9</b>  | If yes, list the name of the other governmental entity and the services provided below.  |                                      |  |
| <b>9-10</b> | 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="radio"/> Yes            | <input checked="" type="radio"/> No                |
| <b>9-11</b> | If yes, what was the date filed  |                                      |  |
| <b>9-12</b> | Does the entity have a certified mill levy?  | <input type="radio"/> Yes            | <input checked="" type="radio"/> No                |
|             | If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14.<br>(Do not report \$ amounts.)   |                                      |  |
| <b>9-13</b> | Bond redemption mills  |                                      |  |
| <b>9-14</b> | General/other mills  |                                      |  |
| <b>9-15</b> | <b>TOTAL MILLS</b><br>(Add lines 9-13 through 9-14)  | 0.000                                |  |
| <b>9-16</b> | If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?                | <input checked="" type="radio"/> N/A | <input type="radio"/> Yes <input type="radio"/> No |
| <b>9-17</b> | If no, please explain below.   |                                      |  |

Please use the space below to provide any additional information (optional).

## Part 10: Governing Body Approval

|             |  |                           |                          |
|-------------|--|---------------------------|--------------------------|
| <b>10-1</b> | If you plan to submit this form electronically, have you read the Electronic Signature Policy? | <input type="radio"/> Yes | <input type="radio"/> No |
|-------------|--|---------------------------|--------------------------|

### Office of the State Auditor — Local Government Division Exemption Form Electronic Signature Policy and Procedure

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:

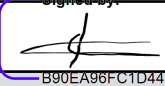
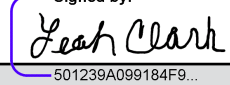
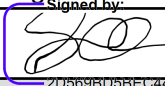
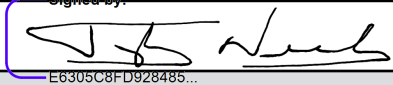
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

### Governing Body Signatures

Print or type the names of all members of current governing body below.  
A majority of the members of the governing body must sign below.

| Board Member 1   |  |                       |
|--|--|-----------------------|
| Board member's name  |  |                       |
| My term expires on   |  |                       |
| I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. | Signature  | Date                  |
|  |  |                       |
| Board Member 2   |  |                       |
| Board member's name  | Chay Yund  |                       |
| My term expires on   | 1/29   |                       |
| I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. | Signature<br><small>Signed by:</small><br>    | Date<br><br>3/10/2026 |
|  | <small>B90EA96FC1D4451...</small>  |                       |
| Board Member 3   |  |                       |
| Board member's name  | Leah Clark   |                       |
| My term expires on   | 01/2029  |                       |
| I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. | Signature<br><small>Signed by:</small><br>    | Date<br><br>3/10/2026 |
|  | <small>501239A099184F9...</small>  |                       |
| Board Member 4   |  |                       |
| Board member's name  | Mike Schaefer  |                       |
| My term expires on   | Mike Schaefer  |                       |
| I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. | Signature<br><small>Signed by:</small><br>  | Date<br><br>3/17/2026 |
|  | <small>ZD569BD5BEC44AF...</small>  |                       |
| Board Member 5   |  |                       |
| Board member's name  | Tyler Neely  |                       |
| My term expires on   | 01/2028  |                       |
| I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. | Signature<br><small>Signed by:</small><br> | Date<br><br>3/11/2026 |
|  | <small>E6305C8FD928485...</small>  |                       |
| Board Member 6   |  |                       |
| Board member's name  |  |                       |
| My term expires on   |  |                       |
| I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. | Signature  | Date                  |
|  |  |                       |
| Board Member 7   |  |                       |
| Board member's name  |  |                       |
| My term expires on   |  |                       |
| I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. | Signature  | Date                  |
|  |  |                       |

Rio Grande Conservation District  
 Loan Amortization Schedule  
 12/31/2025

|           | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|-----------|-------------------|------------------|-------------------|
| 2026      | 16,419            | 14,346           | 30,765            |
| 2027      | 17,475            | 13,290           | 30,765            |
| 2028      | 18,599            | 12,166           | 30,765            |
| 2029      | 19,795            | 10,970           | 30,765            |
| 2030      | 21,068            | 9,697            | 30,765            |
| 2031-2035 | 127,499           | 26,326           | 153,825           |
| 2036      | 16,127            | 740              | 16,867            |
|           | <u>\$ 236,982</u> | <u>\$ 87,535</u> | <u>\$ 307,650</u> |

## Certificate Of Completion

Envelope Id: 5E0911DE-8F5E-8578-80E6-E5489ACE5870

Status: Sent

Subject: Complete with Docusign: RIO GRANDE CONSERVATION DISTRICT-2025 EXEMPTION.pdf

Source Envelope:

Document Pages: 21

Signatures: 4

Envelope Originator:

Certificate Pages: 5

Initials: 0

Kaytlyn Simpson

AutoNav: Enabled

, CO 81101

Envelopeld Stamping: Enabled

kaytlyns@wsbcpa.com

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

IP Address: 216.245.78.188

## Record Tracking

Status: Original

Holder: Kaytlyn Simpson

Location: DocuSign

3/10/2026 7:53:04 AM

kaytlyns@wsbcpa.com

## Signer Events

## Signature

## Timestamp

Bryton Burkhart

brytonburkhart66@gmail.com

Security Level: Email, Account Authentication  
(None)

### Electronic Record and Signature Disclosure:

Accepted: 3/29/2025 12:04:55 PM

ID: 0fbaf5d6-0fcb-45c9-be71-e9737b2c6dfd

Sent: 3/10/2026 7:56:33 AM

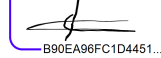
Resent: 3/17/2026 7:26:58 AM

Chay Yund

flinthamhills@gmail.com

Security Level: Email, Account Authentication  
(None)

Signed by:



B90EA96FC1D4451...

Sent: 3/10/2026 7:56:34 AM

Viewed: 3/10/2026 2:08:39 PM

Signed: 3/10/2026 2:10:05 PM

Signature Adoption: Drawn on Device

Using IP Address:

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Signed using mobile

### Electronic Record and Signature Disclosure:

Accepted: 3/10/2026 2:08:39 PM

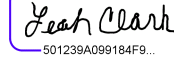
ID: ec40211e-099b-4c38-a1d5-a36a39552cde

Leah Clark

leahon7ldiamond@gmail.com

Security Level: Email, Account Authentication  
(None)

Signed by:



501239A099184F9...

Sent: 3/10/2026 7:56:35 AM

Viewed: 3/10/2026 8:59:59 AM

Signed: 3/10/2026 9:39:54 AM

Signature Adoption: Drawn on Device

Using IP Address: 199.47.64.32

Signed using mobile

### Electronic Record and Signature Disclosure:

Accepted: 3/10/2026 8:59:59 AM

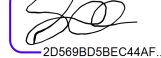
ID: 6a3bd825-0e4a-4134-868f-72c41dd3cb57

Mike Schaefer

mjsfarms@gmail.com

Security Level: Email, Account Authentication  
(None)

Signed by:



2D569BD5BEC44AF...

Sent: 3/10/2026 7:56:34 AM

Resent: 3/17/2026 7:26:58 AM

Viewed: 3/17/2026 7:46:04 AM

Signed: 3/17/2026 11:23:55 AM

Signature Adoption: Drawn on Device

Using IP Address: 8.41.160.36

Signed using mobile

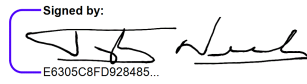
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Accepted: 3/10/2026 8:01:37 AM

ID: 429fea97-3553-4b70-a263-68c340adeb50

**Signer Events**

Tyler Neely  
 riowestfarms@gmail.com  
 Security Level: Email, Account Authentication  
 (None)

**Signature**

Signature Adoption: Drawn on Device  
 Using IP Address: 199.47.64.41  
 Signed using mobile

**Timestamp**

Sent: 3/10/2026 7:56:35 AM  
 Viewed: 3/11/2026 1:54:38 PM  
 Signed: 3/11/2026 2:00:16 PM

**Electronic Record and Signature Disclosure:**

Accepted: 3/11/2026 1:54:38 PM  
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**In Person Signer Events****Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp****Carbon Copy Events****Status****Timestamp****Witness Events****Signature****Timestamp****Notary Events****Signature****Timestamp****Envelope Summary Events****Status****Timestamps**

|                     |                  |                      |
|---------------------|------------------|----------------------|
| Envelope Sent       | Hashed/Encrypted | 3/10/2026 7:56:35 AM |
| Certified Delivered | Security Checked | 3/11/2026 1:54:38 PM |
| Signing Complete    | Security Checked | 3/11/2026 2:00:16 PM |

**Payment Events****Status****Timestamps****Electronic Record and Signature Disclosure**

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Kyle Green (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Kyle Green:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com)

### **To advise Kyle Green of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Kyle Green**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Kyle Green**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [kaytlyns@wsbcpa.com](mailto:kaytlyns@wsbcpa.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Kyle Green as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Kyle Green during the course of your relationship with Kyle Green.