

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT: San Juan River Village Metro District  
ADDRESS: PO Box 5551  
Pagosa Springs, CO 81147

For the Year Ended  
12/31/2016  
or fiscal year ended:

CONTACT PERSON: Cynthia Purcell  
PHONE: 970-398-0222  
EMAIL:  
FAX:

**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: Michael C. Branch  
TITLE: CPA  
FIRM NAME (if applicable): Michael C. Branch, CPA  
ADDRESS: PO Box 1333, Pagosa Springs, CO 81147  
PHONE: 970-264-2135  
DATE PREPARED (Must be Completed prior to Board approval): 17-Feb-17  
RELATIONSHIP TO ENTITY: Independent

**PREPARER (SIGNATURE REQUIRED)**



Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	



**RECEIVED**  
By Justin L. Smith at 4:24 pm, Mar 17, 2017

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Conservation Trust		Sewer	Water	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 235,195	\$ 6,454	Cash & Cash Equivalents	\$ 298,343	\$ 121,298	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 26,072	\$ -	Receivables	\$ 7,890	\$ (1,827)	
1-4	Due from Other Entities or Funds	\$ 523	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify): Taxes receivable	\$ 46,345	\$ -	Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -	Capital Assets, net (from Part	\$ 301,960	\$ 834,003	
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 308,135	\$ 6,454	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 608,193	\$ 953,474	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 308,135	\$ 6,454	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 608,193	\$ 953,474	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 3,484	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 3,484	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 3,484	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 46,345	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 301,960	\$ 834,003	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted (specify): Tabor parks	\$ 6,652	\$ 6,454	Emergency Reserves	\$ 1,887	\$ 1,119	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 251,654	\$ -	Undesignated/Unreserved/Unrestricted	\$ 304,346	\$ 118,352	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 258,306	\$ 6,454	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 608,193	\$ 953,474	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 308,135	\$ 6,454	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 608,193	\$ 953,474	

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Conservation Trust		Sewer	Water	
	<b>Tax Revenue</b>			<b>Tax Revenue</b>			
2-1	Property	\$ 46,345	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 4,660	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 51,005	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ 9,044	\$ 3,183	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 1,954	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 65,810	\$ 89,744	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 2,250	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 104	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 7,000	\$ 7,000	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Refunds	\$ 2,029	\$ -	All Other (specify):	\$ -	\$ -	
2-23	Road fees	\$ 213,160	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 279,546	\$ 3,183	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 72,810	\$ 96,744	
	<b>Other Financing Sources</b>			<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 279,546	\$ 3,183	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 72,810	\$ 96,744	<b>GRAND TOTALS</b> \$ 452,283

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.**

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Conservation Trust		Sewer	Water	
	Expenditures			Expenditures			
3-1	General Government	\$ 92,349	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 900	\$ 1,868	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 3,602	\$ 2,407	
3-5	Highways & Streets	\$ 129,391	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 33,372	\$ 20,433	
3-9	Culture and Recreation	\$ -	\$ 2,269	Supplies	\$ 27	\$ 3,686	
3-10	Other (specify): Costs of Goods Sold	\$ -	\$ -	Utilities	\$ 8,793	\$ 11,289	
3-11	Programs	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>			<b>Add lines 3-1 through 3-21</b>			
	<b>TOTAL EXPENDITURES</b>	\$ 221,740	\$ 2,269	<b>TOTAL EXPENDITURES</b>	\$ 46,694	\$ 39,683	<b>\$ 310,386</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ (83,040)	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ 83,040	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 16,211	\$ 35,204	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>			<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>			
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>TOTAL GAAP RECONCILING ITEMS</b>	\$ (16,211)	\$ (35,204)	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Sum of Line 3-29, less line 3-22, plus line 3-29	\$ 57,806	\$ 914	Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ 92,945	\$ (61,183)	
3-31	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year report			
		\$ 200,500	\$ 5,540		\$ 515,248	\$ 1,014,657	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32			Line 3-30 plus line 3-31			
	This total should be the same as line 1-36.	\$ 258,306	\$ 6,454	This total should be the same as line 1-36.	\$ 608,193	\$ 953,474	

**IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.**

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

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:		<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:		<input type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please answer the following questions by marking the appropriate boxes.

YES                      NO

4-5	Does the entity have any authorized, but unissued, debt?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
	How much?	\$ -		
	If yes: Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: How much?	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: What is the amount outstanding?	\$ -		
4-8	Does the entity have any lease agreements?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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?		<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?	\$ -		
4-9	Does the entity have a certified mill levy?		<input checked="" type="checkbox"/>	<input type="checkbox"/>
	If yes: Please provide the following mills levied for the year reported:			
	Bond Redemption	0.00		
	General/Other	8.87		
	<b>TOTAL</b>	<b>8.87</b>		

## PART 5 - CASH AND INVESTMENTS

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

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 661,290	
5-2	Certificates of deposit	\$ -	
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 661,290</b>
	Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 661,290</b>

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## PART 6 - CAPITAL 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 Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 159,040	\$ -	\$ -	159,040
Buildings	\$ -	\$ -	\$ -	-
Machinery and equipment	\$ 201,116	\$ -	\$ -	201,116
Furniture and fixtures	\$ -	\$ -	\$ -	-
Infrastructure	\$ 2,146,388	\$ -	\$ -	2,146,388
Construction In Progress (CIP)	\$ -	\$ -	\$ -	-
Other (explain):	\$ -	\$ -	\$ -	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (492,281)	\$ (55,513)	\$ -	(547,794)
<b>TOTAL</b>	<b>\$ 2,014,263</b>	<b>\$ (55,513)</b>	<b>\$ -</b>	<b>1,958,750</b>

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 13,753	\$ -	\$ -	13,753
Buildings	\$ 70,492	\$ -	\$ -	70,492
Machinery and equipment	\$ -	\$ -	\$ -	-
Furniture and fixtures	\$ -	\$ -	\$ -	-
Infrastructure	\$ 1,832,536	\$ -	\$ -	1,832,536
Construction In Progress (CIP)	\$ -	\$ -	\$ -	-
Other (explain):	\$ -	\$ -	\$ -	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (729,403)	\$ (51,415)	\$ -	(780,818)
<b>TOTAL</b>	<b>\$ 1,187,378</b>	<b>\$ (51,415)</b>	<b>\$ -</b>	<b>1,135,963</b>

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan?  YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES  NO

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:
<b>8-1</b> Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>8-2</b> Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please indicate the amount appropriated for each fund for the year reported				
	<b>Fund Name</b>	<b>Budgeted Expenditures</b>		
	General Fund	\$	319,622	
	Conservation Trust	\$	7,000	
	Water	\$	169,522	
	Sewer	\$	216,940	

## 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:
<b>9-1</b> Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
<b>10-1</b> Is this application for a newly formed governmental entity? If yes: Date of formation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-2</b> Has the entity changed its name in the past or current year? If Yes: NEW name PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-3</b> Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>10-4</b> Please indicate what services the entity provides: Water, sewer, roads	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-5</b> Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Please use this space to provide any additional explanations or comments not previously included:

## OSA USE ONLY

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>			<b>Notes</b>
Unrestricted Cash & Investments	\$	661,290	Unrestricted Fund Balan	\$	251,654	Total Tax Revenue	\$ 51,005
Current Liabilities	\$	3,484	Total Fund Balance	\$	258,306	Revenue Paying Debt Service	-
Deferred Inflow	\$	46,345	PY Fund Balance	\$	200,500	Total Revenue	\$ 282,729
			Total Revenue	\$	279,546	Total Debt Service Principal	-
			Total Expenditures	\$	221,740	Total Debt Service Interest	-
			Interfund In	\$	-		
<b>Governmental</b>			Interfund Out	\$	-	<b>Enterprise Funds</b>	
Total Cash & Investments	\$	241,649	- Proprietary			Net Position	\$ 1,561,667
Transfers In	\$		- Current Assets	\$	425,704	PY Net Position	\$ 1,529,905
Transfers Out	\$		Deferred Outflow	\$		- <b>Government-Wide</b>	
Property Tax	\$	46,345	- Current Liabilities	\$		- Total Outstanding Debt	-
Debt Service Principal	\$		Deferred Inflow	\$		- Authorized but Unissued	-
Total Expenditures	\$	224,009	- Cash & Investments	\$	419,641	Year Authorized	-
Total Developer Advances	\$		- Principal Expense	\$	-		
Total Developer Repayments	\$						

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

A RESOLUTION APPROVING AN EXPMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR SAN JUAN RIVER VILLAGE METRO DISTRICT STATE OF COLORADO.

WHEREAS, the Board of Directors of San Juan River Village Metro District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

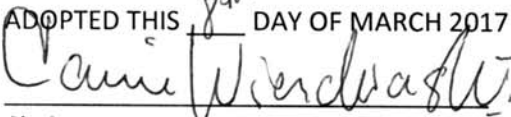
WHEREAS, Section 29-1-603, C.R.S. states that any local government where neither revenues or expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues or expenditures for San Juan River Village Metro District exceeded \$750,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption for San Juan River Village Metro District has been prepared by Michael C. Branch, CPA, an independent accountant with knowledge of governmental accounting, and;

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.

NOW THEREFORE, be it resolved by the Board of the San Juan River Village Metro District that the application for exemption from audit for 2016 for the fiscal year ended December 31, 2016 has been reviewed and is hereby approved by a majority of the Board of San Juan River Village Metro District; that those members of the Board 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 San Juan River Village Metro District for the fiscal year ended December 31, 2016

ADOPTED THIS 8<sup>th</sup> DAY OF MARCH 2017  
  
Chairman

ATTEST:

  
Secretary

Members of Governing Body

Term Expires

Signature

Carrie Wienckowski

2018

Carrie Wienckowski

Bill Wittwer

2020

Dennis Jeffrey

Dennis Jeffrey

2018

Linda Gundelach

Linda Gundelach

2018

Steve Wilkins

Steve Wilkins

2020