

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

**NAME OF GOVERNMENT**

San Juan River Village Metro District

**ADDRESS**

PO Box 5551

Pagosa Springs, CO 81147

**CONTACT PERSON**

Cynthia Purcell

**PHONE**

970-398-0222

**EMAIL**

**FAX**

**1184.00**

For the Year Ended

12/31/2017

or fiscal year ended:

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

**NAME:**

Michael C. Branch

**TITLE**

CPA

**FIRM NAME (if applicable)**

Michale C. Branch, CPA

**ADDRESS**

PO Box 1333, Pagosa Springs, CO 81147

**PHONE**

970-264-2135

**DATE PREPARED**

14-Feb-18

(Must be Completed prior to Board approval)

**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:

**P**

**RECEIVED**

Office of the State Auditor

March 23, 2018

# 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 Fund	Conservation Fund		Water Fund	Sewer Fund	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 276,762	\$ 8,308	Cash & Cash Equivalents	\$ 122,210	\$ 384,032	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 28,589	\$ -	Receivables	\$ (3,295)	\$ 3,508	
1-4	Due from Other Entities or Funds	\$ 1,309	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5	Deposits	\$ 4,292	\$ -		\$ -	\$ -	
1-6	Taxes Receivable	\$ 49,935	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -		\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 360,887	\$ 8,308	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 118,915	\$ 387,540	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ 801,192	\$ 285,749	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 360,887	\$ 8,308	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 920,107	\$ 673,289	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 4,154	\$ -	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>	\$ 4,154	\$ -	<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>	\$ 4,154	\$ -	(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	\$ 801,192	\$ 285,749	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted (specify): Tabor	\$ 6,650	\$ -	Emergency Reserves	\$ 3,504	\$ 1,711	
1-33	Committed (specify) Parks	\$ -	\$ 8,308	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 303,738	\$ -	Undesignated/Unreserved/Unrestricted	\$ 115,411	\$ 384,118	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 310,388	\$ 8,308	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 920,107	\$ 671,578	
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>	\$ 360,887	\$ 8,308	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>	\$ 920,107	\$ 671,578	

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Conservation Fund		Water Fund	Sewer Fund	
<b>Tax Revenue</b>							
2-1	Property	\$ 44,849	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 5,757	\$ -	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</b>	<b>\$ 50,606</b>	<b>\$ -</b>	<b>Add lines 2-1 through 2-7</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL TAX REVENUE</b>				<b>TOTAL TAX REVENUE</b>			
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ 9,585	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ 2,834	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	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 4,258	\$ -	Rental Income	\$ 100,441	\$ 73,140	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ 21,000	\$ 21,000	
2-22	All Other (specify): Road fees & Refunds	\$ 209,296	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	<b>\$ 273,745</b>	<b>\$ 2,834</b>	<b>Add lines 2-8 through 2-23</b>	<b>\$ 121,441</b>	<b>\$ 94,140</b>	
<b>TOTAL REVENUES</b>				<b>TOTAL REVENUES</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</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Add lines 2-25 through 2-27</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>				<b>TOTAL OTHER FINANCING SOURCES</b>			
2-29	<b>Add lines 2-24 and 2-28</b>	<b>\$ 273,745</b>	<b>\$ 2,834</b>	<b>Add lines 2-24 and 2-28</b>	<b>\$ 121,441</b>	<b>\$ 94,140</b>	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			
		<b>\$ 273,745</b>	<b>\$ 2,834</b>			<b>\$ 121,441</b>	<b>\$ 94,140</b>
							<b>GRAND TOTALS</b>
							<b>\$ 492,160</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 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 Fund	Conservation Fund		Water Fund	Sewer Fund	
<b>3-1</b>	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ 44,672	\$ -	General Operating & Administrative	\$ 320	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 2,186	\$ 3,580	
3-6	Solid Waste	\$ 176,991	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 64,569	\$ 14,337	
3-10	Other (specify):	\$ -	\$ 980	Utilities	\$ 3,737	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ 9,807	\$ 8,651	
3-12		\$ -	\$ -	Other (specify) Testing	\$ -	\$ -	
3-13		\$ -	\$ -	Refunds	\$ 3,378	\$ 4,265	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 10,000	\$ 10,000	
	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	Add lines 3-1 through 3-21	\$ 221,663	\$ 980	Add lines 3-1 through 3-21	\$ 93,997	\$ 40,833	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENDITURES</b>			<b>357,473</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ (28,000)	
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ 28,000	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 32,811	\$ 16,211	
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	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ (32,811)	\$ (16,211)	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>			<b>TOTAL GAAP RECONCILING ITEMS</b>			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 52,082	\$ 1,854	Net Increase (Decrease) in Net Position	\$ (33,367)	\$ 65,096	
	Line 2-29, less line 3-22, plus line 3-29			Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24			
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 258,306	\$ 6,454	Net Position, January 1 from December 31 prior year report	\$ 953,474	\$ 608,193	
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	\$ 310,388	\$ 8,308	Line 3-30 plus line 3-31	\$ 920,107	\$ 673,289	
	This total should be the same as line 1-36.			This total should be the same as line 1-36.			

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.

- 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

Please use this space to provide any explanations or comments:

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>

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? YES  NO   
 How much? \$ -  
 If yes: Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year? YES  NO   
 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? \_\_\_\_\_  
 What are the annual lease payments? \$ -
- 4-9 Does the entity have a certified mill levy? YES  NO   
 If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):

Bond Redemption	0.00
General/Other	8870.00
<b>TOTAL</b>	<b>8870.00</b>

## PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 791,312	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 791,312</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>\$ 791,312</b>

Please use this space to provide any explanations or comments:

- Please answer the following question by marking in the appropriate box
- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES  NO  N/A
- 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 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?

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:

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)	\$ (547,794)	\$ (55,512)	\$ -	\$ (603,306)
<b>TOTAL</b>	<b>\$ 1,958,750</b>	<b>\$ (55,512)</b>	<b>\$ -</b>	<b>\$ 1,903,238</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)	\$ (780,818)	\$ (49,022)	\$ -	\$ (829,840)
<b>TOTAL</b>	<b>\$ 1,135,963</b>	<b>\$ (49,022)</b>	<b>\$ -</b>	<b>\$ 1,086,941</b>

\*must agree to prior year ending balance

## 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?

7-2 Does the entity have a volunteer firemen's pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

State contribution amount:

Other (gifts, donations, etc.):

**TOTAL**

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

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO	N/A
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

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

Fund Name	Budgeted Expenditures
General	\$ 327,391
Water	\$ 144,964
Sewer	\$ 321,800
	\$ -

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

Please answer the following question by marking in the appropriate box

		YES	NO
9-1	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"/>

Please use this space to provide any explanations or comments:

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Date of formation: <input style="width: 150px;" type="text"/>			
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If Yes: NEW name <input style="width: 400px;" type="text"/>			
PRIOR name <input style="width: 400px;" type="text"/>			
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10-4	Please indicate what services the entity provides:	<input type="checkbox"/>	<input type="checkbox"/>
<input style="width: 460px;" type="text"/>			
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: List the name of the other governmental entity and the services provided:			
<input style="width: 460px;" type="text"/>			

Please use this space to provide any explanations or comments:

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	\$ 791,312	Unrestricted Fund Balan	\$ 303,738	Total Tax Revenue	\$ -	50,606
Current Liabilities	\$ 4,154	Total Fund Balance	\$ 310,388	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 46,345	PY Fund Balance	\$ 258,306	Total Revenue	\$ 276,579	
		Total Revenue	\$ 273,745	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 221,683	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
		Interfund Out	\$ -	Enterprise Funds		
		Proprietary	\$ -	Net Position	\$ -	1,593,396
		Current Assets	\$ 508,455	PY Net Position	\$ -	1,561,657
		Deferred Outflow	\$ -	Government-Wide		
		Current Liabilities	\$ -	Total Outstanding Debt	\$ -	
		Deferred Inflow	\$ -	Authorized but Unissued	\$ -	
		Cash & Investments	\$ 508,242	Year Authorized	\$ -	
		Principal Expense	\$ -			

**PART 12 - GOVERNMENTAL 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. 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 signed by each member 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 signed by each member of the governing body, 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 as follows:

- 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.

**Original Signatures  
Verified by**

Justin L. Smith



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

**Print the names of all current governing board members below.**

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

Board Member	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
1	Carrie Wierckowski	I, <u>Carrie Wierckowski</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Carrie Wierckowski</u> Date: <u>3-8-18</u> My term Expires: _____
2	Bill Wittwer	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
3	Louise Woods	I, <u>Louise Woods</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Louise Woods</u> Date: <u>3-8-18</u> My term Expires: _____
4	Linda Grundelach	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5	Steve Wilkins	I, <u>Steve Wilkins</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Steve Wilkins</u> Date: <u>3/8/2018</u> My term Expires: _____
6	_____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	_____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

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

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 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**

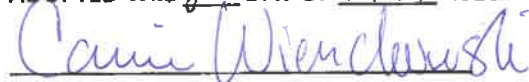
**WHEREAS, neither revenues or expenditures for San Juan River Village Metro District exceeded \$750,000 for Fiscal Year 2017; and**

**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 2017 for the fiscal year ended December 31, 2017 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, 2017**

**ADOPTED THIS 8<sup>th</sup> DAY OF March 2018**

  
Chairman

**ATTEST:**

  
Secretary

Members of Governing Body

Term Expires

Signature

Carrie Wienckowski

\_\_\_\_\_

Carrie Wienckowski

Bill Wittwer

\_\_\_\_\_

Louise Woods

\_\_\_\_\_

Louise Woods

Linda Gundelach

\_\_\_\_\_

Steve Wilkins

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Steve Wilkins