

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

San Juan River Village Metro District  
PO Box 5551  
Pagosa Springs, CO 81147

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Cynthia Purcell  
970-398-0222

For the Year Ended  
12/31/2019  
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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY

Michael C. Branch  
CPA  
Michael C. Branch CPA  
PO Box 1333, Pagosa Springs, CO 81117  
270-264-2135  
2/8/2020  
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"/>	

# 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 Trust		Water Fund	Sewer Fund	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 343,417	\$ 4,185	Cash & Cash Equivalents	\$ 109,135	\$ 357,442	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 26,084	\$ -	Receivables	\$ (9,441)	\$ 4,244	
1-4	Due from Other Entities or Funds	\$ 1,318	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	Taxes Receivable	\$ 46,241	\$ -	Other Current Assets	\$ -	\$ -	
1-5	Prepaid Insurance	\$ 1,313	\$ -				
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ 99,694	\$ 361,686	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 738,642	\$ 250,833	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 418,373	\$ 4,185	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 838,336	\$ 612,519	
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>	\$ 418,373	\$ 4,185	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 838,336	\$ 612,519	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ 3,916	\$ -	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>	\$ 3,916	\$ -	<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>	\$ 3,916	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 46,241	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ 1,313	\$ -	Net investment in Capital Assets	\$ 738,642	\$ 250,833	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted-Tabor	\$ 8,081	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed- Parks	\$ -	\$ 4,185	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 358,822	\$ -	Undesignated/Unreserved/Unrestricted	\$ 99,694	\$ 361,686	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 368,216	\$ 4,185	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 838,336	\$ 612,519	
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>	\$ 418,373	\$ 4,185	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>	\$ 838,336	\$ 612,519	

## 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 Trust		Water Fund	Sewer Fund	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 46,418	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 5,780	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue - Conservation Trust	\$ -	\$ 3,425	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 52,198	\$ 3,425	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ 9,423	\$ -	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	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 87,924	\$ 65,976	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 2,650	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 696	\$ 9	Interest/Investment Income	\$ 290	\$ 950	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 7,000	\$ 7,000	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other - Misc	\$ 2,786	\$ -	All Other - Refund	\$ -	\$ 4,235	
2-23	Road Fees	\$ 209,287	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 277,040	\$ 3,434	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 95,214	\$ 78,161	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 277,040	\$ 3,434	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 95,214	\$ 78,161	<b>GRAND TOTALS</b>
							\$ 453,849

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/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Conservation Trust		Water Fund	Sewer Fund	
<b>Expenditures</b>				<b>Expenses</b>			
3-1	General Government	\$ 195,878	\$ -	General Operating & Administrative	\$ 357	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 6,240	\$ 6,848	
3-6	Solid Waste	\$ 73,512	\$ -	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	\$ 20,044	\$ 12,488	
3-10	Transfers to other districts	\$ 2,137	\$ 2,979	Utilities	\$ 3,559	\$ 771	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ 14,866	\$ 9,728	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Debt Service	\$ -	\$ -	
	Debt Service	\$ -	\$ -	Principal	\$ -	\$ -	
3-15	Principal	\$ -	\$ -	Interest	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other [specify...]	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 271,527	\$ 2,979	Add lines 3-1 through 3-21 <b>TOTAL EXPENSES</b>	\$ 45,066	\$ 29,835	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ (116,000)	\$ -	Net Interfund Transfers (In) Out	\$ 39,000	\$ 77,000	\$ 349,407
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 31,004	\$ 17,289	
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, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ (116,000)	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ (31,004)	\$ (17,289)	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 121,513	\$ 455	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ (19,856)	\$ (45,963)	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 246,703	\$ 3,730	Net Position, January 1 from December 31 prior year report	\$ 858,192	\$ 658,482	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 368,216	\$ 4,185	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 838,336	\$ 612,519	

**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? YES  NO   
 If yes: Date the debt was authorized: \$ -
- 4-6 Does the entity intend to issue debt within the next calendar year? YES  NO   
 If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES  NO   
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES  NO   
 If yes: What is being leased? YES  NO   
 What is the original date of the lease? \_\_\_\_\_  
 Number of years of lease? \_\_\_\_\_  
 Is the lease subject to annual appropriation? YES  NO   
 What are the annual lease payments? \$ -

## PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 814,179	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 814,179</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>\$ 814,179</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                                  |
| 6-1 Does the entity have capitalized assets?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

Please use this space to provide any explanations or comments:

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)	\$ (658,819)	\$ (55,512)	\$ -	\$ (714,331)
<b>TOTAL</b>	<b>\$ 1,847,725</b>	<b>\$ (55,512)</b>	<b>\$ -</b>	<b>\$ 1,792,213</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)	\$ (879,013)	\$ (48,293)	\$ -	\$ (927,306)
<b>TOTAL</b>	<b>\$ 1,037,768</b>	<b>\$ (48,293)</b>	<b>\$ -</b>	<b>\$ 989,475</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                                  |
| 7-1 Does the entity have an "old hire" firemen's pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firemen's pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments:

Indicate the contributions from:

Tax (property, SO, sales, etc.):		\$	-
State contribution amount:		\$	-
Other (gifts, donations, etc.):		\$	-
<b>TOTAL</b>		<b>\$</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                      |
|--|-------------------------------------|--------------------------|--------------------------|
| 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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 587,365
Conservation Trust	\$ 2,500
Water Fund	\$ 733,570
Sewer Fund	\$ 394,650

### 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)]?<br>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the | <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?<br>If yes: Date of formation: <span style="border: 1px solid black; display: inline-block; width: 150px; height: 30px; vertical-align: middle;"></span>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10-2 Has the entity changed its name in the past or current year?<br>If Yes: NEW name <span style="border: 1px solid black; display: inline-block; width: 350px; height: 20px; vertical-align: middle;"></span><br>PRIOR name <span style="border: 1px solid black; display: inline-block; width: 350px; height: 20px; vertical-align: middle;"></span> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10-3 Is the entity a metropolitan district?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 10-4 Please indicate what services the entity provides:<br><span style="border: 1px solid black; display: inline-block; width: 400px; height: 20px; vertical-align: middle;">Roads, Water, Sewer</span>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 10-5 Does the entity have an agreement with another government to provide services?<br>If yes: List the name of the other governmental entity and the services provided:<br><span style="border: 1px solid black; display: inline-block; width: 400px; height: 20px; vertical-align: middle;"></span>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 10-6 Does the entity have a certified mill levy?<br>If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

Bond Redemption mills	0.000
General/Other mills	8.883
<b>Total mills</b>	<b>8.883</b>

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	\$	814,179	Unrestricted Fund Balan \$	358,822	Total Tax Revenue	\$ 55,623
Current Liabilities	\$	3,916	Total Fund Balance \$	368,216	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	46,241	PY Fund Balance \$	246,703	Total Revenue	\$ 280,474
			Total Revenue \$	277,040	Total Debt Service Principal	\$ -
			Total Expenditures \$	271,527	Total Debt Service Interest	\$ -
			Interfund In \$	(116,000)		
			Interfund Out \$			
<b>Governmental</b>			- Proprietary		<b>Enterprise Funds</b>	
Total Cash & Investments	\$	347,602	- Current Assets \$	461,380	Net Position	\$ 1,450,855
Transfers In	\$	-	Deferred Outflow \$		PY Net Position	\$ 1,516,674
Transfers Out	\$	-	- Current Liabilities \$		- Government-Wide	
Property Tax	\$	46,418	Deferred Inflow \$		- Total Outstanding Debt	\$ -
Debt Service Principal	\$	274,506	- Cash & Investments \$	466,577	Authorized but Unissued	\$ -
Total Expenditures	\$	-	- Principal Expense \$		Year Authorized	1/0/1900
Total Developer Advances	\$					
Total Developer Repayments	\$					

## PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES

NO

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

#### Policy - Requirements

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

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

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

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

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

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

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

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	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>[Signature]</u> Date: <u>3-12-20</u> My term Expires: <u>5/23</u>
2	Bill Wittwer	I, <u>Doug Hampton</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>[Signature]</u> Date: <u>3-12-20</u> My term Expires: <u>5/22</u>
3	Doug Hampton	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: _____
4	Addi Greer	I, <u>Addi Greer</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>[Signature]</u> Date: <u>3-12-20</u> My term Expires: <u>5/23</u>
5	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 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 2019; 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 2019 for the fiscal year ended December 31, 2019 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, 2019.

ADOPTED THIS 12 DAY OF May 2019

  
\_\_\_\_\_  
Chairman

ATTEST:

  
\_\_\_\_\_  
Secretary

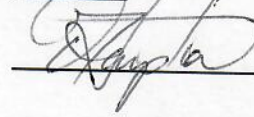
Members of Governing Body

Term Expires

Signature

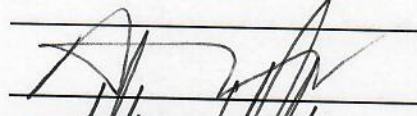
Doug Hampton

2020



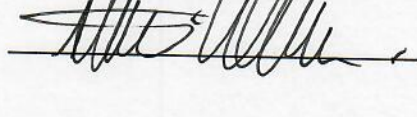
Bill Wittwer

2020



Addi Greer

2020



Steve Wilkins

2020

