

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

San Juan Conservation District  
505 County Road 600  
Pagosa Springs, CO 81147

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Cynthia Purcell

For the Year Ended  
12/31/2020  
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  
Michel C. Branch, CPA  
PO Box 1333, Pagosa Springs, CO 81147  
970-264-2135  
28-Jan-21  
Independent

**PREPARER** (SIGNATURE REQUIRED)

*Michael C Branch*

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	
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, date filed:

# 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	Fund		Fund	Fund	
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$	39,874	\$	-		
1-2	Investments	\$	-	\$	-		
1-3	Receivables	\$	6,097	\$	-		
1-4	Due from Other Entities or Funds	\$	-	\$	-		
	All Other Assets [specify...]	\$	-	\$	-		
1-5		\$	-	\$	-		
1-6		\$	-	\$	-		
1-7		\$	-	\$	-		
1-8		\$	-	\$	-		
1-9		\$	-	\$	-		
1-10		\$	-	\$	-		
1-11	(add lines 1-1 through 1-10)	\$	-	\$	-		
1-12	<b>TOTAL ASSETS</b>	\$	45,971	\$	-		
1-13	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$	-	\$	-		
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$	45,971	\$	-		
<b>Liabilities</b>							
1-14	Accounts Payable	\$	1,943	\$	-		
1-15	Accrued Payroll and Related Liabilities	\$	2,016	\$	-		
1-16	Accrued Interest Payable	\$	-	\$	-		
1-17	Due to Other Entities or Funds	\$	-	\$	-		
1-18	All Other Current Liabilities	\$	-	\$	-		
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$	3,959	\$	-		
1-20	All Other Liabilities [specify...]	\$	-	\$	-		
1-21		\$	-	\$	-		
1-22		\$	-	\$	-		
1-23		\$	-	\$	-		
1-24		\$	-	\$	-		
1-25		\$	-	\$	-		
1-26		\$	-	\$	-		
1-27		\$	-	\$	-		
1-28	(add lines 1-19 through 1-27)	\$	-	\$	-		
1-29	<b>TOTAL LIABILITIES</b>	\$	3,959	\$	-		
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$	-	\$	-		
<b>Fund Balance</b>							
1-30	Nonspendable Prepaid	\$	-	\$	-		
1-31	Nonspendable Inventory	\$	-	\$	-		
1-32	Restricted -Emergency	\$	-	\$	-		
1-33	Committed [specify...]	\$	3,308	\$	-		
1-34	Assigned [specify...]	\$	-	\$	-		
1-35	Unassigned:	\$	-	\$	-		
1-36		\$	38,704	\$	-		
	Add lines 1-30 through 1-35						
	This total should be the same as line 3-33						
1-37	<b>TOTAL FUND BALANCE</b>	\$	42,012	\$	-		
	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>	\$	45,971	\$	-		
<b>Assets</b>							
	Cash & Cash Equivalents						
	Investments						
	Receivables						
	Due from Other Entities or Funds						
	Other Current Assets						
	<b>Total Current Assets</b>						
	Capital Assets, net (from Part 6-4)						
	Other Long Term Assets [specify...]						
	<b>TOTAL ASSETS</b>						
	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>						
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>						
<b>Liabilities</b>							
	Accounts Payable						
	Accrued Payroll and Related Liabilities						
	Accrued Interest Payable						
	Due to Other Entities or Funds						
	All Other Current Liabilities						
	<b>TOTAL CURRENT LIABILITIES</b>						
	Proprietary Debt Outstanding (from Part 4-4)						
	Other Liabilities [specify...]:						
	<b>TOTAL LIABILITIES</b>						
	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>						
<b>Net Position</b>							
	Net Investment in Capital Assets						
	Emergency Reserves						
	Other Designations/Reserves						
	Restricted						
	Undesignated/Unreserved/Unrestricted						
	<b>TOTAL NET POSITION</b>						
	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>						

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		Fund	Fund		
<b>Tax Revenue</b>					
2-1	Property (include mills levied in Question 10-5)	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	\$ -	\$ -	\$ -	
	<b>TOTAL TAX REVENUE</b>	\$ -	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 74,901	\$ -	\$ -	
2-17	Rental Income	\$ 2,305	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 25,802	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 4,828	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ 50	\$ -	\$ -	
2-22	All Other- District Assistance:	\$ -	\$ -	\$ -	
2-23		\$ 7,077	\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	\$ 117,777	\$ -	\$ -	
	<b>TOTAL REVENUES</b>	\$ 117,777	\$ -	\$ -	
<b>Other Financing Sources</b>					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	
2-27	Other (specify...):	\$ -	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27</b>	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	
2-29	<b>Add lines 2-24 and 2-28</b>	\$ 117,777	\$ -	\$ -	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 117,777	\$ -	\$ -	
<b>GRAND TOTALS</b>					
		\$ 117,777	\$ -	\$ -	\$ 117,777

**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 No.	Description	Governmental Funds		Expenses	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Funds		Fund	Fund	
3-1	General Government	\$		General Operating & Administrative	\$	\$	
3-2	Judicial	\$ 45,569	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	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	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other - grants:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Cost of Goods Sold	\$ 47,111	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ 17,573	\$ -	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	<b>Add lines 3-1 through 3-21</b>			<b>Add lines 3-1 through 3-21</b>			
	<b>TOTAL EXPENDITURES</b>	\$ 110,253	\$ -	<b>TOTAL EXPENSES</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	110,253
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
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		\$ -	\$ -	(Line 3-25, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	<b>(Add lines 3-23 through 3-28)</b>			<b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
	Line 2-29, less line 3-22, plus line 3-29	\$ 7,524	\$ -	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	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ 34,488	\$ -	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.	\$ 42,012	\$ -	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   
 4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

Please use this space to provide any explanations or comments:

- General obligation bonds
- Revenue bonds
- Notes/Loans
- Leases
- Developer Advances
- Other (specify):

Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
<b>TOTAL</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   
 If yes: How much? \$ -  
 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES  NO   
 If yes: What is the amount outstanding? \$ -  
 4-8 Does the entity have any lease agreements? YES  NO   
 If yes: What is being leased? \_\_\_\_\_  
 What is the original date of the lease? \_\_\_\_\_  
 Number of years of lease? \_\_\_\_\_  
 Is the lease subject to annual appropriation? \_\_\_\_\_  
 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	\$ 39,874	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		\$ 39,874
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		
<b>TOTAL CASH AND INVESTMENTS</b>		\$ 39,874

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.

- 6-1 Does the entity have capitalized assets? YES  NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: YES  NO

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 32,000	\$ -	\$ -	\$ 32,000
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (12,000)	\$ (800)	\$ -	\$ (12,800)
<b>TOTAL</b>	<b>\$ 20,000</b>	<b>\$ (800)</b>	<b>\$ -</b>	<b>\$ 19,200</b>

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box.

- 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

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>
	\$ -

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**

8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES  NO  N/A

8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES  NO  N/A

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

Please use this space to provide any explanations or comments:

General	Budgeted	Expenditures/Expenses
	\$	129,355
	\$	-
	\$	-
	\$	-

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

**Please answer the following question by marking in the appropriate box**

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES  NO

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

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**

10-1 Is this application for a newly formed governmental entity? YES  NO

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year? YES  NO

If Yes: NEW name   
 PRIOR name

10-3 Is the entity a metropolitan district? YES  NO

10-4 Please indicate what services the entity provides:   
 Conservation and Education YES  NO

10-5 Does the entity have an agreement with another government to provide services? YES  NO

If yes: List the name of the other governmental entity and the services provided:

10-6 Does the entity have a certified mill levy? YES  NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

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



**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	Ron Barsanti	I, <u>Ron Barsanti</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>Ron Barsanti</u> Date: <u>3/9/2021</u> My term Expires: _____	
Full Name	Ann Shepherdson	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: _____	
Full Name	Blair Watson	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: _____	
Full Name	John Janowski	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: _____	
Full Name	Bill Trimarco	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: _____	
Full Name	Darla Bramwell	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: _____	
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: _____	

## PART 12 - GOVERNING BODY APPROVAL

Circle the answer to the following question by marking in the appropriate box

YES                      NO

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



### 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 Form 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. 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 29-1-504 (5), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority 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 created 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 contribute 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:

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  - 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 eSignSign 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 reviewed and certified with Section 29-1-504, C.R.S., which states that a governmental agency with revenues and expenditures of \$100,000 or less shall file an application prepared by an independent with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. See 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 a block of the form.

Full Name  Ron Barnhart	I, _____, attest that I am a duly elected or appointed board member, and I personally reviewed and approve this application for exemption from audit. Signed _____ Date _____ My term Expires _____
Full Name  Ann Shepherdson	I, _____, attest that I am a duly elected or appointed board member, and I personally reviewed and approve this application for exemption from audit. Signed <i>J. Ann Shepherdson</i> Date <i>03-07-2021</i> My term Expires _____
Full Name  Blair Watson	I, _____, attest that I am a duly elected or appointed board member, and I personally reviewed and approve this application for exemption from audit. Signed _____ Date _____ My term Expires _____
Full Name  John Janowski	I, _____, attest that I am a duly elected or appointed board member, and I personally reviewed and approve this application for exemption from audit. Signed _____ Date _____ My term Expires _____
Full Name  Bill Trimarco	I, _____, attest that I am a duly elected or appointed board member, and I personally reviewed and approve this application for exemption from audit. Signed _____ Date _____ My term Expires _____
Full Name  Daria Bramwell	I, _____, attest that I am a duly elected or appointed board member, and I personally reviewed and approve this application for exemption from audit. Signed _____ Date _____ My term Expires _____
Full Name  _____	I, _____, attest that I am a duly elected or appointed board member, and I personally reviewed and approve this application for exemption from audit. Signed _____ Date _____ My term Expires _____

**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 29-1-804 (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 29-1-804, 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	Signature	My term Expires	Date
Ron Bersanti			
Ann Shepherdson			
Blair Watson			
John Janowski			
Bill Trimarco	<i>Bill Trimarco</i>	<i>2023</i>	<i>3/9/2021</i>
Debra Bramwell			

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box.

YES NO

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 a JCL 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 2B-1-904 (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 individual's 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 2B-1-904, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less may 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.

Full Name of the Member of the Governing Body	A Majority of the Members of the Governing Body must Sign and State in the Public Record
Ron Barsanti	I, <u>Ron Barsanti</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: _____ Date: _____ My term Expires: _____
Ann Stephenson	I, <u>Ann Stephenson</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: _____ Date: _____ My term Expires: _____
Blair Watson	I, <u>Blair Watson</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: _____ Date: _____ My term Expires: _____
John Janowski	I, <u>John Janowski</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: _____ Date: _____ My term Expires: _____
Bill Trmarco	I, <u>Bill Trmarco</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: _____ Date: _____ My term Expires: _____
Darla Bramwell	I, <u>Darla Bramwell</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>Darla Bramwell</u> Date: <u>3-9-2024</u> My term Expires: <u>2025</u>

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

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020 FOR SAN JUAN CONSERVATION DISTRICT STATE OF COLORADO.**

**WHEREAS, the Board of Directors of San Juan Conservation 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 Conservation District exceeded \$750,000 for Fiscal Year 2020; and**

**WHEREAS, an application for exemption for San Juan Conservation 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 Conservation District that the application for exemption from audit for 2020 for the fiscal year ended December 31, 2020 has been reviewed and is hereby approved by a majority of the Board of San Juan Conservation 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 Conservation District for the fiscal year ended December 31, 2020.**

ADOPTED THIS 9<sup>th</sup> DAY OF March 2021.

  
Chairman

ATTEST:

  
Secretary



Members of Governing Body

Term Expires

Signature

John Janowski

2022

Ron Barsanti

2022

Ann Sherherdson

2022

*Ann Sherherdson*

Blair Watson

2023

Bill Trimarco

2023

Darla Bramwell

2023



<u>Members of Governing Body</u>	<u>Term Expires</u>	<u>Signature</u>
<u>John Janowski</u>	<u>2022</u>	_____
<u>Ron Barsanti</u>	<u>2022</u>	_____
<u>Ann Sherherdson</u>	<u>2022</u>	_____
<u>Blair Watson</u>	<u>2023</u>	_____
<u>Bill Trimarco</u>	<u>2023</u>	_____
<u>Daria Bramwell</u>	<u>2023</u>	<u>Daria Bramwell</u>