

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

San Juan Conservation District
505 CR 600
Pagosa Springs, CO 81147
Cynthia Purcell

For the Year Ended
12/31/2021
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

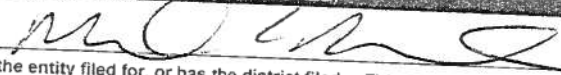
CERTIFICATION OF PREPARER

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

NAME:
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 81147
970-264-2135
19-Jan-22
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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line	Description	General	Enterprise	Fund	Trust	
Assets						
1-1	Cash & Cash Equivalents					
1-2	Investments	\$ 55,580	\$ -			
1-3	Receivables	\$ -	\$ -			
1-4	Due from Other Entities or Funds	\$ 55	\$ -			
1-5	Property Tax Receivable	\$ -	\$ -			
	All Other Assets (specify...)	\$ -	\$ -			
1-6						
1-7		\$ -	\$ -			
1-8		\$ -	\$ -			
1-9		\$ -	\$ -			
1-10		\$ -	\$ -			
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 55,635	\$ -			
Deferred Outflows of Resources						
1-12	[specify...]					
1-13	[specify...]	\$ -	\$ -			
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -			
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 55,635	\$ -			
Liabilities						
1-16	Accounts Payable	\$ 1,974	\$ -			
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -			
1-18	Unearned Property Tax Revenue	\$ -	\$ -			
1-19	Due to Other Entities or Funds	\$ -	\$ -			
1-20	All Other Current Liabilities	\$ -	\$ -			
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,974	\$ -			
1-22	All Other Liabilities (specify...)	\$ -	\$ -			
1-23		\$ -	\$ -			
1-24		\$ -	\$ -			
1-25		\$ -	\$ -			
1-26		\$ -	\$ -			
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 1,974	\$ -			
Deferred Inflows of Resources						
1-28	Deferred Property Taxes					
1-29	Other (specify...)	\$ -	\$ -			
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -			
Fund Balance						
1-31	Nonspendable Prepaid					
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted: Tabor	\$ -	\$ -			
1-34	Committed (specify...)	\$ 3,234	\$ -			
1-35	Assigned (specify...)	\$ -	\$ -			
1-36	Unassigned:	\$ -	\$ -			
1-37		\$ 50,427	\$ -			
	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 53,661	\$ -			
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 55,635	\$ -			
Assets						
	Cash & Cash Equivalents					
	Investments			\$ -	\$ -	
	Receivables			\$ -	\$ -	
	Due from Other Entities or Funds			\$ -	\$ -	
	Other Current Assets (specify...)			\$ -	\$ -	
	Total Current Assets			\$ -	\$ -	
	Capital Assets, net (from Part 6-4)			\$ -	\$ -	
	Other Long Term Assets (specify...)			\$ -	\$ -	
				\$ -	\$ -	
	(add lines 1-1 through 1-10) TOTAL ASSETS			\$ -	\$ -	
Deferred Outflows of Resources						
	[specify...]					
	[specify...]			\$ -	\$ -	
	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS			\$ -	\$ -	
	TOTAL ASSETS AND DEFERRED OUTFLOWS			\$ -	\$ -	
Liabilities						
	Accounts Payable					
	Accrued Payroll and Related Liabilities			\$ -	\$ -	
	Accrued Interest Payable			\$ -	\$ -	
	Due to Other Entities or Funds			\$ -	\$ -	
	All Other Current Liabilities			\$ -	\$ -	
	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES			\$ -	\$ -	
	Proprietary Debt Outstanding (from Part 4-4)			\$ -	\$ -	
	Other Liabilities (specify...):			\$ -	\$ -	
				\$ -	\$ -	
				\$ -	\$ -	
	(add lines 1-21 through 1-26) TOTAL LIABILITIES			\$ -	\$ -	
Deferred Inflows of Resources						
	Pension Related					
	Other (specify...)			\$ -	\$ -	
	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS			\$ -	\$ -	
Net Position						
	Net Investment in Capital Assets			\$ -	\$ -	
	Emergency Reserves					
	Other Designations/Reserves			\$ -	\$ -	
	Restricted			\$ -	\$ -	
	Undesignated/Unreserved/Unrestricted			\$ -	\$ -	
	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION			\$ -	\$ -	
	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION			\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
	General	Fund		Fund	Fund	
Tax Revenue			Tax Revenue			
2-1 Property (include mills levied in Question 10-6)	\$ -	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2 Specific Ownership	\$ -	\$ -	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 Add lines 2-1 through 2-7	\$ -	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -	
TOTAL TAX REVENUE	\$ -	\$ -	TOTAL TAX REVENUE	\$ -	\$ -	
2-9 Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10 Highway Users Tax Funds (HUTF)	\$ -	\$ -	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	\$ 57,904	\$ -	Donations	\$ -	\$ -	
2-16 Charges for Sales and Services	\$ 24,272	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17 Rental Income	\$ 37,232	\$ -	Rental Income	\$ -	\$ -	
2-18 Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19 Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20 Tap Fees	\$ 40	\$ -	Tap Fees	\$ -	\$ -	
2-21 Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22 All Other (specify...):	\$ -	\$ -	All Other (specify...):	\$ -	\$ -	
2-23	\$ -	\$ -		\$ -	\$ -	
2-24 Add lines 2-8 through 2-23	\$ 119,448	\$ -	Add lines 2-8 through 2-23	\$ -	\$ -	
TOTAL REVENUES	\$ 119,448	\$ -	TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources			Other Financing Sources			
2-25 Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26 Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27 Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-28	\$ -	\$ -		\$ -	\$ -	
2-29 Add lines 2-25 through 2-27	\$ -	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
Add lines 2-24 and 2-28	\$ 119,448	\$ -	Add lines 2-24 and 2-28	\$ -	\$ -	
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 119,448	\$ -	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	
GRAND TOTALS			GRAND TOTALS			\$ 119,448

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.

ART 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		Fund	Fund	
3-1	General Government	\$ 45,003	\$ -	Expenses			
3-2	Judicial	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Salaries	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Insurance	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Supplies	\$ -	\$ -	
3-11	Other: Cost of Goods Sold	\$ -	\$ -	Utilities	\$ -	\$ -	
3-12	Grants	\$ 26,901	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-13		\$ 35,895	\$ -	Other (specify...)	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
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	\$ 107,799	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
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, 3-16)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES			Net Increase (Decrease) in Net Position	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 11,649	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
	Line 2-29, less line 3-22, less line 3-29			Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 42,012	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
	Sum of Lines 3-30, 3-31, and 3-32			This total should be the same as line 1-37.	\$ -	\$ -	
	This total should be the same as line 1-37.	\$ 53,661	\$ -		\$ -	\$ -	
	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.						

GRAND TOTAL
\$ 107,799

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:

	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):	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ -	\$ -	\$ -	\$ -

Please answer the following questions by marking the appropriate boxes.

*must agree to prior year ending balance

- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? \$ -
- 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	\$ 55,126	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 55,126
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 55,126

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)	\$ (12,800)	\$ (800)	\$ -	\$ (13,600)
TOTAL	\$ 19,200	\$ (800)	\$ -	\$ 18,400

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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy.

PART 7 - PENSION INFORMATION

7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO

7-2 Does the entity have a volunteer firefighters' pension plan? YES NO

If yes: Who administers the 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.):

	\$ -
	\$ -
	\$ -
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.
- 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 Please use this space to provide any explanations or comments:
- 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 appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations For Year
General	\$ 113,408
	\$ -
	\$ -
	\$ -

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 Please use this space to provide any explanations or comments:
- 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.

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 Please use this space to provide any explanations or comments:
- 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
- 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 |
| Total mills | 0.000 |

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	\$	55,126	Unrestricted Fund Balan	\$	50,427	Total Tax Revenue	\$	
Current Liabilities	\$	1,974	Total Fund Balance	\$	53,661	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	42,012	Total Revenue	\$	-
			Total Revenue	\$	119,448	Total Debt Service Pnncipal	\$	119,448
			Total Expenditures	\$	107,799	Total Debt Service Interest	\$	-
			Interfund In	\$	-			-
Governmental		55,580	Interfund Out	\$	-	Enterprise Funds		
Total Cash & Investments	\$		- Proprietary	\$		Net Position	\$	-
Transfers In	\$		- Current Assets	\$		- PY Net Position	\$	-
Transfers Out	\$		- Deferred Outflow	\$		- Government-Wide	\$	-
Property Tax	\$		- Current Liabilities	\$		- Total Outstanding Debt	\$	-
Debt Service Principal	\$		107,799	Deferred Inflow	\$	- Authorized but Unissued	\$	-
Total Expenditures	\$		- Cash & Investments	\$		- Year Authorized	\$	-
Total Developer Advances	\$		- Principal Expense	\$				
Total Developer Repayments	\$							

1/0/1900

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.

1	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.
	Ron Barsanti	Signed <u>Ron Barsanti</u> My term Expires: <u>2022</u> Date: <u>2/19/22</u>
	Ann Shepardson	Signed <u>Ann Shepardson</u> My term Expires: <u>2022</u> Date: <u>3/18/22</u>
	Tim Vail	Signed <u>Timothy L. Vail</u> My term Expires: <u>2023</u> Date: <u>8-02-22</u>
	Bill Trimarco	Signed _____ My term Expires: <u>2023</u> Date: _____
	Darla Bramwell	Signed <u>Darla Bramwell</u> My term Expires: <u>2023</u> Date: <u>3-18-22</u>
		Signed _____ My term Expires: _____ Date: _____
		Signed _____ My term Expires: _____ Date: _____

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 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 2021; 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 2021 for the fiscal year ended December 31, 2021 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, 2021.

ADOPTED THIS 8th DAY OF March 2022.

Raul Banti
Chairman

ATTEST:

Ann J. Reynolds
Secretary

<u>Members of Governing Body</u>	<u>Term Expires</u>	<u>Signature</u>
<u>Tim Vail</u>	<u>2023</u>	<u></u>
<u>Ron Barsanti</u>	<u>2022</u>	<u></u>
<u>Ann Shepardson</u>	<u>2022</u>	<u></u>
<u>Bill Trimarco</u>	<u>2023</u>	<u>_____</u>
<u>Darla Bramwell</u>	<u>2023</u>	<u></u>