

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

San Luis Valley Council of Governments  
510 State Avenue, Suite 200  
Alamosa, CO 81101

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Anne Jones  
719-589-6099  
ajones@slvdrq.org

**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 expenditures are at least \$100,000 but not more than \$750,000 and that independent means someone who is separate from the entity.

NAME: See Independent Accountants' Compilation Report  
TITLE: \_\_\_\_\_  
FIRM NAME (if applicable): \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
PHONE: \_\_\_\_\_  
DATE PREPARED: \_\_\_\_\_  
RELATIONSHIP TO ENTITY: \_\_\_\_\_

**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	
		General Fund	Fund*		Fund*	Fund*
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$ 3,957	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 18,957	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets (specify...)	\$ -	\$ -
	All Other Assets (specify...)				\$ -	\$ -
1-6		\$ -	\$ -		\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 22,944	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
<b>Deferred Outflows of Resources</b>						
1-12	(specify...)	\$ -	\$ -	(specify...)	\$ -	\$ -
1-13	(specify...)	\$ -	\$ -	(specify...)	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 22,944	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
<b>Liabilities</b>						
1-16	Accounts Payable	\$ 14,057	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 14,057	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities (specify...)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 6-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities (specify...)	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 14,057	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
<b>Deferred Inflows of Resources</b>						
1-28	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -
1-29	Other (specify...)	\$ -	\$ -	Other (specify...)	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
<b>Fund Balance</b>						
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted (specify...)	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned	\$ 8,887	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	(add lines 1-31 through 1-36) This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 8,887	\$ -	(add lines 1-31 through 1-36) This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
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	\$ 22,944	\$ -	(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	\$ -	\$ -

Please use this space to provide explanation of any items on this page

**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	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (include mlt, listed in Quest on 124)	\$ -	\$ -	Property (include mlt, listed in Question 104)	\$ -	\$ -	
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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	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	\$ 47,120	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 86,604	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 7,150	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 36	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	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	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 140,910	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
<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	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 140,910	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b> 140,910

**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) 369-3000 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	Fund*		Fund*	Fund*	
3-1	General Government	\$ 139,390	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	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 (specify...)	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify...)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (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	<b>Add lines 3-1 through 3-21</b>	<b>\$ 139,390</b>	<b>\$ -</b>	<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>139,390</b>
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 (Debt) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 2-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ -</b>	<b>\$ -</b>	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 1,530	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 7,357	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ 8,887	\$ -	Net Position, 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.	\$ 8,887	\$ -	This total should be the same as line 1-37.	\$ -	\$ -	

**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) 859-3039 for assistance.**

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

Please answer the following questions by marking the appropriate boxes.

YES      NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?  YES  NO

4-2 Is the debt repayment schedule attached? If no, MUST explain:  
 YES  NO  
 Not applicable

4-3 Is the entity current in its debt service payments? If no, MUST explain:  
 YES  NO  
 Not applicable

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.

YES      NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?  
 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?  
 How much?  YES  NO  
 If yes: \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  
 What is the amount outstanding?  YES  NO  
 If yes: \$ -

4-8 Does the entity have any lease agreements?  
 What is being leased? \_\_\_\_\_  
 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

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 3,987

5-2 Certificates of deposit \$ -

**TOTAL CASH DEPOSITS** **\$ 3,987**

Investments (if investment is a mutual fund, please list underlying investments):

	\$ -		
	\$ -		
	\$ -		
	\$ -		
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ -</b>		<b>\$ 3,987</b>

Please answer the following question by marking in the appropriate box

YES      NO      N/A

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  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?   The SLV Council of Governments only has a building and infrastructure. There is no need for an annual inventory.

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 <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 201,773	\$ -	\$ -	\$ 201,773
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 148,227	\$ -	\$ -	\$ 148,227
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (148,781)	\$ (14,137)	\$ -	\$ (162,918)
<b>TOTAL</b>	<b>\$ 201,219</b>	<b>\$ (14,137)</b>	<b>\$ -</b>	<b>\$ 187,082</b>

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

	Balance - beginning of the year <sup>3</sup>	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>

<sup>1</sup> Multi-period assets - systematic depreciation  
<sup>2</sup> Generally, most capital assets should be reported at cost on the day on line 3-14 and capitalized in accordance with the government's applicable policies. If not, explain any discrepancy.

**PART 7 - PENSION INFORMATION**

7-1 Does the entity have an "old hire" firefighters' pension plan?   Please use this space to provide any explanations or comments:

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

If yes Who administers the plan?

Indicate the contributions from:

Tax (property, S.O. 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 appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

The SLV Council of Governments is an association of members of other local governments pursuant to 29-1-102. Local Government does not include any association of political subdivisions formed pursuant to section 29-1-103. Section 29-1-101 states that two or more of the political subdivisions of the state may, in their discretion and in addition to powers granted before April 22, 1957, form and maintain associations for the purposes of promoting through investigation, discussion, and cooperative effort interests and welfare of the several political subdivisions of the state of Colorado and to promote a closer relation between the several political subdivisions of the state. The clause the definition of a local government required by 29-1-102 to submit an annual budget to the Department of Local Affairs does not apply to the SLV Council of Governments.

**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 government from the 3 percent emergency clause requirement. All governments should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments:

This entity receives funding at the discretion of the counties and stakeholders and cannot impose a tax, TABOR is not applicable.

**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:

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

**OSA USE ONLY**

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	3,987	Unrestricted Fund Balance	\$	8,887	Total Tax Revenue	\$	-
Current Liabilities	\$	14,027	Total Fund Balance	\$	8,887	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	7,357	Total Revenue	\$	140,910
			Total Revenue	\$	140,910	Total Debt Service Principal	\$	-
			Total Expenditures	\$	130,380	Total Debt Service Interest	\$	-
			Interfund In	\$	-			
			Interfund Out	\$	-			
<b>Governmental</b>			<b>Proprietary</b>			<b>Enterprise Funds</b>		
Total Cash & Investments	\$	3,987	- Current Assets	\$	-	Net Position	\$	-
Transfers In	\$	-	- Deferred Outflow	\$	-	PY Net Position	\$	-
Transfers Out	\$	-	- Current Liabilities	\$	-	Government-Wide	\$	-
Property Tax	\$	-	- Deferred Inflow	\$	-	Total Outstanding Debt	\$	-
Debt Service Principal	\$	-	- Cash & Investments	\$	-	Authorized but Unissued	\$	-
Total Expenditures	\$	130,380	- Principal Expense	\$	-	Year Authorized	\$	140,1900
Total Developer Advances	\$	-						
Total Developer Repayments	\$	-						

**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?

**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 partners, 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.

This 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 25-1-604 C.R.S. which states that a governmental agency with revenue and expenditures of \$700,000 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	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	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: _____
2	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: _____
3	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: _____
4	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: _____
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: _____

**SAN LUIS VALLEY COUNCIL OF GOVERNMENTS  
RESOLUTION NO. 2 – 2022**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE SAN LUIS VALLEY COUNCIL OF GOVERNMENTS, (Pursuant to Section 29-1604, C.R.S.)

WHEREAS, the Executive Board of SAN LUIS VALLEY COUNCIL OF GOVERNMENTS wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed \$500,000 may, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for SAN LUIS VALLEY COUNCIL OF GOVERNMENTS exceeded \$500,000 for fiscal year 2021; and

WHEREAS, an application for exemption from audit for SAN LUIS VALLEY COUNCIL OF GOVERNMENTS has been prepared by WALL, SMITH, BATEMAN, AND ASSOCIATES, INC., an independent accountant with knowledge of government accounting; and

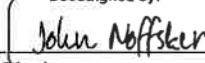
WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor;

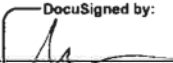
NOW THEREFORE, be it resolved by the EXECUTIVE BOARD of the SAN LUIS VALLEY COUNCIL OF GOVERNMENTS that the application for exemption from audit for SAN LUIS VALLEY COUNCIL OF GOVERNMENTS for the fiscal year ended DECEMBER 31, 2021, has been personally reviewed and is hereby approved by a majority of the EXECUTIVE BOARD of the SAN LUIS VALLEY COUNCIL OF GOVERNMENTS;

That those members of the EXECUTIVE 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 LUIS VALLEY COUNCIL OF GOVERNMENTS for the fiscal year ended December 31, 2021.

ADOPTED THIS 24th day of January, A.D. 2022.

SAN LUIS VALLEY COUNCIL OF GOVERNMENTS

DocuSigned by:  
  
Chairman

Attest:  
DocuSigned by:  
  
Secretary

Executive Board	Date Term Expires	Signature
Michael Yohn, Alamosa County	12/31/22	 DocuSigned by: B8ADF896D2CB42B
Robert Espinoza, Costilla County	12/31/22	 DocuSigned by: 8AC021AE9345548
Ramona Weber, Mineral County	12/31/22	 DocuSigned by: 67A398FB9595493
John Noffske, Rio Grande County	12/31/22	 DocuSigned by: CA1EB542563C47C
Tom McCracken, Saguache County	12/31/22	 DocuSigned by: 64D7E49856B94D8
Larry Zaragoza, Conejos County Municipalities	12/31/21	 DocuSigned by: 8EDDF03D3E9A400
Michael Carson, Alamosa County Municipalities	12/31/22	 DocuSigned by: CEE4EB0AC34E4AF
Kairina Danforth, Saguache County Municipalities	12/31/22	
Bernadette Martinez, Rio Grande County Municipalities	12/31/22	

**Certificate Of Completion**

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 Certificate Pages: 6 Initials: 0  
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Status: Voided  
 Envelope Originator:  
 Anne Jones  
 PO Box 300  
 PO Box 300  
 Alamosa, CO 81101  
 ajones@slvdr.org  
 IP Address: 64.57.58.237

**Record Tracking**

Status: Original Holder: Anne Jones Location: DocuSign  
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**Signer Events**

Bernadette Martinez  
 delnorte1860@outlook.com  
 Security Level: Email, Account Authentication (None)

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

John Noffske  
 jnoffsker@riograndecounty.org  
 Security Level: Email, Account Authentication (None)

**Signature**

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**Electronic Record and Signature Disclosure:**  
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Kairina Danforth  
 thecreststoneoasis@yahoo.com  
 Security Level: Email, Account Authentication (None)

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Larry Zaragoza  
 townmanager@townofajara.com  
 Security Level: Email, Account Authentication (None)

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 84D7E49856B94D8...  
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 Using IP Address: 97.107.69.4

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**Signer Events**

Michael Carson  
 mcarson@ci.alamosa.co.us  
 Security Level: Email, Account Authentication  
 (None)

**Signature**

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Signature Adoption: Drawn on Device  
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 Signed using mobile

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Michael Yohn  
 myohn@alamosacounty.org  
 Security Level: Email, Account Authentication  
 (None)

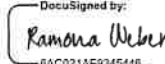
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Ramona Weber  
 ramona102261@hotmail.com  
 Security Level: Email, Account Authentication  
 (None)

DocuSigned by:  
  
 8A021AE934544B

Signature Adoption: Pre-selected Style  
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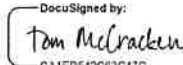
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Robert Espinoza  
 robert.espinoza@costillacounty-co.gov  
 Security Level: Email, Account Authentication  
 (None)

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Tom McCracken  
 tmccracken@saguachecounty-co.gov  
 Security Level: Email, Account Authentication  
 (None)

DocuSigned by:  
  
 CA1EB542C63C47C

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**In Person Signer Events****Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp**

<b>Carbon Copy Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Witness Events</b>	<b>Signature</b>	<b>Timestamp</b>
<b>Notary Events</b>	<b>Signature</b>	<b>Timestamp</b>
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Signing Complete	Security Checked	3/19/2022 12:14:35 PM
<b>Payment Events</b>	<b>Status</b>	<b>Timestamps</b>
<b>Electronic Record and Signature Disclosure</b>		

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
San Luis Valley Council of Governments  
Alamosa, Colorado

Management is responsible for the accompanying financial statements of San Luis Valley Council of Governments, which comprise the balance sheet as of December 31, 2021, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor, were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

### Other Matter

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of San Luis Valley Council of Governments and the Colorado Office of the State Auditor, and is not intended and should not be used by anyone other than these specified parties.

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

March 16, 2021

**Certified Public Accountants**

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | [www.wsbcpa.com](http://www.wsbcpa.com)