

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

San Juan Water Conservancy District  
46 Eaton Drive Suite 5  
Pagosa Springs CO 81147

For the Year Ended  
12/31/2022  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Sally High  
970-371-9857  
shigh.sjwcd@gmail.com

**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: Ronny R Farmer  
TITLE: Owner  
FIRM NAME (if applicable): rfarmer, llc  
ADDRESS: P O Box 1173 Lamar CO 81052  
PHONE: 719-336-7428  
DATE PREPARED: 30-Mar-23  
RELATIONSHIP TO ENTITY: outside cpa

**PREPARER** (SIGNATURE REQUIRED)

see accountants compilation report

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:

**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
		Amount	Fund		Amount	Fund	
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$ 65,793	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 186,597	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 92,250	\$ -	Other Current Assets (specify...)	\$ -	\$ -	
	All Other Assets (specify...)						
1-6	Lease Receivable (as Lessor)	\$ -	\$ -				
1-7	Miscellaneous	\$ 600	\$ -	<b>Total Current Assets</b>	\$ -	\$ -	
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 4-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 345,240	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	
<b>Deferred Outflows of Resources:</b>							
1-12		\$ -	\$ -	(specify...)	\$ -	\$ -	
1-13	(specify...)	\$ -	\$ -	(specify...)	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 345,240	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>							
1-16	Accounts Payable	\$ 2,500	\$ -	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) <b>TOTAL CURRENT LIABILITIES</b>	\$ 2,500	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-22	All Other Liabilities (specify...)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities (specify...):	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 2,500	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
<b>Deferred Inflows of Resources:</b>							
1-28	Deferred Property Taxes	\$ 92,250	\$ -	Pension/OPES Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other (specify...)	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ 92,250	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>							
1-31	Nonspendable Prepaid	\$ -	\$ -	<b>Net Position</b>	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-33	Restricted Tabor	\$ 2,966	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 247,524	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 250,490	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 345,240	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

**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*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (Include mills levied in Question 10-6)	\$ 91,981	\$ -	Property (Include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 10,484	\$ -	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 <b>TOTAL TAX REVENUE</b>	\$ 102,465	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 3,521	\$ -	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	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 105,986	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-30	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 105,986	\$ -	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ 105,986

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page.
		General	Fund		Fund	Fund	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 81,112	\$ -	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 Adjustment	\$ 2,890	\$ -	All Other (specify...)	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	<b>\$ 84,002</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>\$ 84,002</b>
3-23	Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	Other (specify...)(enter negative for expenses)	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Gains) (From line 2-26)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (From line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (From lines 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 3-26) result in 3-26, less (line 3-27), plus (line 24) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ -</b>	<b>\$ -</b>	
3-30	<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</b> Line 2-29, less line 3-22, less line 3-29	<b>\$ 21,984</b>	<b>\$ -</b>	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	\$ 228,508	\$ -	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 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	<b>\$ 250,490</b>	<b>\$ -</b>	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 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) 869-3000 for assistance.**

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

Please answer the following questions by marking the appropriate boxes:

		YES	NO	
4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="text" value="na"/>			
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="text" value="na"/>			
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
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide any explanations or comments:

\*must agree to prior year ending balance

Please answer the following question by marking the appropriate box:

		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt (Section 20-1-605(2) C.R.S.)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	How much?			<input type="text" value="\$ -"/>
If yes	Date the debt was authorized:			<input type="text"/>
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes	How much?			<input type="text" value="\$ -"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes	What is the amount outstanding?			<input type="text" value="\$ -"/>
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes	What is being leased?			<input type="text"/>
	What is the original date of the lease?			<input type="text"/>
	Number of years of lease?			<input type="text"/>
	Is the lease subject to annual appropriation?			<input type="text"/>
	What are the annual lease payments?			<input type="text" value="\$ -"/>

## 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	\$ 65,793		
5-2 Certificates of deposit	\$ -		
	<b>TOTAL CASH DEPOSITS</b>	<b>\$ 65,793</b>	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3 ColoTrust	\$ 186,597		
	\$ -		
	\$ -		
	\$ -		
	<b>TOTAL INVESTMENTS</b>	<b>\$ 186,597</b>	
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 252,390</b>	

Please use this space to provide any explanations or comments:

Please answer the following question by marking 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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="text"/>			

**PART 6 - CAPITAL AND RIGHT-TO-USE 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?  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

6-3 Complete the following CAPITAL & Right-to-Use Assets table for GOVERNMENTAL FUNDS:				
	Balance beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 1,169,241	\$ -	\$ -	\$ 1,169,241
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ 404,565	\$ -	\$ -	\$ 404,565
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other water rights	\$ 23,642	\$ -	\$ -	\$ 23,642
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,597,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,597,448</b>

6-4 Complete the following CAPITAL & Right-to-Use Assets table for VOLUNTARY FUNDS:				
	Balance beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* 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, SD, 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 17?  YES  NO

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box YES NO N/A Please use this space to provide any explanations or comments:

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
General Fund	\$ 108,340
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(b)]?

YES  NO

Note: An election to exempt the government from the spending limitations in TABOR does not exempt the government from the 2 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 YES NO Please use this space to provide any explanations or comments:

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	0.316
<b>Total Mills</b>	<b>0.316</b>

Please use this space to provide any additional explanations or comments not previously included

**OSA USE ONLY**

		General Fund		Governmental Funds		Notes
<b>Entity Wide:</b>						
Unrestricted Cash & Investments	\$	252,390	Unrestricted Fund Balance \$	247,524	Total Tax Revenue \$	102,465
Current Liabilities	\$	2,500	Total Fund Balance \$	250,490	Revenue Paying Debt Service \$	-
Deferred Inflow	\$	92,250	PY Fund Balance \$	228,506	Total Revenue \$	105,986
			Total Revenue \$	105,986	Total Debt Service Principal \$	-
			Total Expenditures \$	84,002	Total Debt Service Interest \$	-
			Interfund In \$	-		
<b>Governmental</b>			Interfund Out \$	-	<b>Enterprise Funds</b>	
Total Cash & Investments	\$	252,390	- Proprietary		Net Position	\$
Transfers In	\$		- Current Assets	\$	- PY Net Position	\$
Transfers Out	\$		91,881	Deferred Outflow \$	- Government-Wide	
Property Tax	\$		- Current Liabilities	\$	- Total Outstanding Debt	\$
Debt Service Principal	\$		84,002	Deferred Inflow \$	- Authorized but Unissued	\$
Total Expenditures	\$		- Cash & Investments	\$	- Year Authorized	1/01/1900
Total Developer Advances	\$		- Principal Expense	\$		
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?  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.

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 <b>Alan Pfister</b>	I, Alan Pfister, 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>Alan Pfister</u> Date: <u>5/15/2023</u> My term Expires: <u>11/29/2023</u>
2 Full Name <b>Susan Nossaman</b>	I, Susan Nossaman, 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>Susan Nossaman</u> Date: <u>5/15/2023</u> My term Expires: <u>3/21/2026</u>
3 Full Name <b>Doug Secrist</b>	I, Doug Secrist, 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>Doug Secrist</u> Date: <u>5-15-23</u> My term Expires: <u>3-31-24</u>
4 Full Name <b>Joe Teddar</b>	I, Joe Teddar, 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>Joe Teddar</u> Date: <u>5/15/23</u> My term Expires: <u>3/21/24</u>
5 Full Name <b>Candace Jones</b>	I, Candace Jones, 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>Candace Jones</u> Date: <u>5/9/2023</u> My term Expires: <u>3/21/2026</u>
6 Full Name <b>Bill Nobles</b>	I, Bill Nobles, 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>Bill Nobles</u> Date: <u>5/15/2023</u> My term Expires: <u>3/21/2026</u>
7 Full Name <b>Rechel <del>Bill</del>, Rod Proffitt, Steve Friedrichs</b>	I, <del>Rechel Bill</del> , Rod Proffitt, Steve Friedrichs, 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>Rod Proffitt</u> Date: <u>6/3/2023</u> My term Expires: <u>3/21/2024</u>

**SAN JUAN WATER CONSERVANCY DISTRICT**

**RESOLUTION NO. 2023 - 01**

**APPROVING EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022**

**WHEREAS**, San Juan Water Conservancy District ("SJWCD" or "District") is a quasi-municipal corporation of the State of Colorado organized under §37-45-101 *et seq* and is a "local government" as defined by the Colorado Local Government Audit Law, Sections 29-1-601, et seq., C.R.S. and required to complete an annual audit of the financial statements of the District for each fiscal year unless it applies for and is granted an exemption by the State Auditor;

**WHEREAS**, Section 29-1-604(1), C.R.S., states that any local government where neither revenues nor expenditures exceed \$100,000.00 in a fiscal year may, with approval of the State Auditor, be exempt from the audit requirement for that fiscal year;

**WHEREAS**, neither revenue nor expenditures for the District exceeded \$100,000.00 for Fiscal Year 2022;

**WHEREAS**, the Board of Directors of the District wishes to apply for an exemption from the audit requirements of Section 29-1-603, C.R.S. for Fiscal Year 2022;

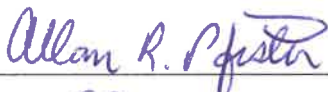






**WHEREAS**, an application for exemption from audit for SJWCD has been prepared by Joe Tedder, SJWCD Treasurer, and Ronny Farmer, Certified Public Accountant,

**NOW THEREFORE**, be it resolved by the SJWCD Board of Directors:

That the application for exemption from audit for SJWCD for the Fiscal Year that ended December 31, 2022 has been personally reviewed and is hereby approved by a majority of the Board of the Directors of the District; that those members of the SJWCD 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 SJWCD for the Fiscal Year that ended December 31, 2022.

**ADOPTED** this 20th day of February, 2023

SAN JUAN WATER CONSERVANCY DISTRICT

 _____	Allan Pfister, President
 _____	Susan Nossaman, Vice President
 _____	Candace Jones, Secretary
 _____	Joe Tedder, Treasurer
 _____	Rod Proffitt
 _____	Doug Secrist
 _____	Bill Nobles

Rachel Suh and Dave Frederick are no longer on the Board and are unavailable to sign.

Independent Accountant's Compilation Report

Board of Directors  
San Juan Water Conservancy District  
Pagosa Spring, CO 81147

Management is responsible for the accompanying Application for Exemption from Audit Long Form of San Juan Water Conservancy District as of December 31, 2022, and for the year then ended in the accompanying prescribed form as prescribed by the Office of the State Auditor, State of Colorado. We have performed our 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 accompanying Application for Exemption from Audit Long Form nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion nor provide any assurance about whether the application is in accordance with the requirements of the Office of the State Auditor.

The accompanying Application for Exemption from Audit Long Form was prepared for the purpose of complying with the filing requirements of the Office of the State Auditor and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management San Juan Water Conservancy District and the Office of the State Auditor, State of Colorado, and is not intended to be and should not be used by anyone other than these specified parties.

*rfarmer, llc*

March 30, 2023