

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Pine River Conservation District

For the Year Ended  
12/31/23  
or fiscal year ended:

31 Suttle St

Durango CO 81303-7911

CONTACT PERSON  
PHONE  
EMAIL

Kelly McCaw

970-884-0247

4ditchwitch@gmail.com

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.


NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE

Kelly McCaw

bookkeeper

7170 State Hwy 172, Ignacio CO 81137

970-884-0247

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED				
	<p style="font-size: 1.2em;">3-18-2024</p>				
<p>Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; padding: 2px;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; padding: 2px;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<input type="checkbox"/>	<input checked="" type="checkbox"/>				

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 57	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Gas Royalties	\$ 100	
2-22	Assistance Programs State of Colorado	\$ 8,625	
2-23	Rental Income	\$ 9,217	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 17,999	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 728	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,924	
3-7	Accounting and legal fees	\$ 2,500	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 84	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Advertising	\$ 27	
3-24	Bank Fees	\$ 54	
3-25	CACD Dues and WIP Contribution	\$ 4,150	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 9,467	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## 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?  
If Yes, please attach a copy of the entity's Debt Repayment Schedule. Yes  No
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain below: Yes  No

- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain below: Yes  No

Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt?  
If yes: How much? Yes  No   
Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year?  
If yes: How much? Yes  No   
\$ 

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

-
- 4-8 Does the entity have any lease agreements?  
If yes: What is being leased? Yes  No   
What is the original date of the lease?   
Number of years of lease?   
Is the lease subject to annual appropriation? Yes  No   
What are the annual lease payments? 

\$ -

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## 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	\$ 98,270	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		<b>\$ 98,270</b>
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ 98,270</b>

Please answer the following questions by marking in the appropriate boxes

- 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.)? Yes  No  N/A

If no, **MUST** use this space to provide any explanations:



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

Please answer the following question by marking in the appropriate box

- |            |   |                                     |                          |
|------------|---|-------------------------------------|--------------------------|
|            |   | Yes                                 | No                       |
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|            | 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. |                                     |                          |

If no, **MUST** explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
|             |   | Yes                      | No                                  |
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | Date of formation: <input style="width: 450px;" type="text"/>       |                          |                                     |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Please list the **NEW** name & **PRIOR** name:

- |             |  |                          |                                     |
|-------------|--|--------------------------|-------------------------------------|
|             |  | Yes                      | No                                  |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b>      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|             | Please indicate what services the entity provides: |                          |                                     |
|             | <input style="width: 600px;" type="text"/>         |                          |                                     |

- |             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
|             |   | Yes                      | No                                  |
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

- |             |  |                          |                                     |
|-------------|--|--------------------------|-------------------------------------|
|             |  | Yes                      | No                                  |
| <b>10-5</b> | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | Date Filed: <input style="width: 450px;" type="text"/>   |                          |                                     |


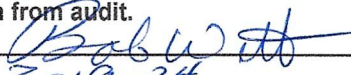

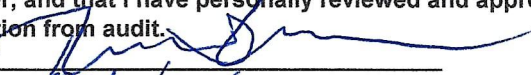

- |             |  |                          |                                     |
|-------------|--|--------------------------|-------------------------------------|
|             |  | Yes                      | No                                  |
| <b>10-6</b> | <b>Does the entity have a certified Mill Levy?</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	-
Total mills	-

- |             |  |                          |                                     |                          |
|-------------|--|--------------------------|-------------------------------------|--------------------------|
|             |  | Yes                      | No                                  | N/A                      |
| <b>10-7</b> | <b><span style="color: red;">NEW 2023!</span> If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|             | <input style="width: 600px;" type="text"/>   |                          |                                     |                          |

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name <b>Paul Black</b>	I <u>Paul Black</u> , attest 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></u> Date: _____ My term Expires: <u>2025</u>
Board Member 2	Print Board Member's Name <b>Bob Witt</b>	I <u>Bob Witt</u> , attest 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></u> Date: <u>3-19-24</u> My term Expires: <u>2027</u>
Board Member 3	Print Board Member's Name <b>Lane Klusman</b>	I <u>Lane Klusman</u> , attest 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></u> Date: <u>03/19/2024</u> My term Expires: <u>2025</u>
Board Member 4	Print Board Member's Name <b>Tom Kenner</b>	I <u>Tom Kenner</u> , attest 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></u> Date: <u>03/19/2024</u> My term Expires: <u>2025</u>
Board Member 5	Print Board Member's Name <b>Matthew Pargin</b>	I <u>Matthew Pargin</u> , attest 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></u> Date: <u>3/19/24</u> My term Expires: <u>2027</u>
Board Member 6	Print Board Member's Name	I _____, attest 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: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

Resolution for Exemption of Audit  
(Pursuant to Section 29-1-604, C.R.S.)

A Resolution approving an exemption from audit for fiscal year 2023 for the Pine River Conservation District, State of Colorado.

Whereas, the Board of Directors of the Pine River Conservation District 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 seven hundred and fifty thousand dollars may, with approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

Whereas, neither revenue nor expenditures for the Pine River Conservation District exceeded \$100,000 for Fiscal Year 2023; and

Whereas, an application for exemption from audit for the Pine River Conservation District has been prepared by Kelly McCaw, bookkeeper,

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 Directors of the Pine River Conservation District that the application for exemption from audit for the Pine River Conservation District for the Fiscal Year ended December 31, 2023 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Pine River Conservation District; that those members of the Board of Directors 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 Pine River Conservation District for the fiscal year ended 2023.

Adopted this 19 day of March, 2024

Paul Black, president



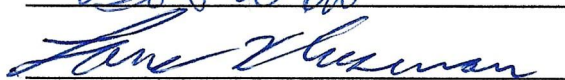
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Bob Witt, vice president



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Lane Klusman, sec/treas



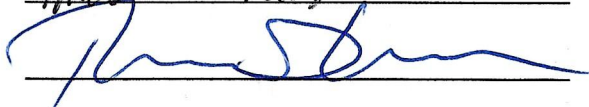
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Matthew Pargin, member



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Tom Kenner, member



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