

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT San Juan Conservation District
 ADDRESS 15 CR 600
Logosa Springs, CO 81147
 CONTACT PERSON ynthia Purcell
 PHONE _____
 EMAIL _____

For the Year Ended
 12/31/2023
 or fiscal year ended.

CERTIFICATION OF PREPARER

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

NAME TRISE WOODS
 TITLE PA, Retired
 FIRM NAME (if applicable) _____
 ADDRESS 187 Sawgrass Ct., Denver, NC
 PHONE 12-380-4270
 RELATIONSHIP TO ENTITY dependent

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

Trise Woods

2-5-2025

Has the entity led 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 32-1-1403 (C.R.S.)]

YES	NO	If Yes, date filed
<input type="checkbox"/>	<input type="checkbox"/>	

Outdated Form Used

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT	San Juan Conservation District
ADDRESS	505 CR 600 Pagosa Springs, CO 81147
CONTACT PERSON	Cynthia Purcell
PHONE	
EMAIL	

For the Year Ended
12/31/2023
or fiscal year ended:

CERTIFICATION OF PREPARER

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

NAME:	Louise Woods
TITLE	CPA, Retired
FIRM NAME (if applicable)	
ADDRESS	4587 Sawgrass Ct., Denver, NC
PHONE	602-390-4270
RELATIONSHIP TO ENTITY	Independent

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 64,755	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	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	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -
1-7		\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 64,755	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources:				Deferred Outflows of Resources		
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	\$ 64,755	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 2,423	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 3,035	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -

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

1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 5,458	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
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) TOTAL LIABILITIES	\$ 5,458	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [specify...] TABOR	\$ 5,047	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 54,250	\$ -	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	\$ 59,297	\$ -	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	\$ 64,755	\$ -	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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	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 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 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	\$ 128,832	\$ -	Grants	\$ -	\$ -
2-15	Donations	\$ 20,733	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ 35,355	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ 46	\$ -	Interest/Investment Income	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -

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

2-22	All Other [specify...]	\$	-	\$	-	All Other [specify...]	\$	-	\$	-	
2-23		\$	-	\$	-		\$	-	\$	-	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	184,965	\$	-	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	-	\$	-	
Other Financing Sources						Other Financing Sources					
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 TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	184,965	\$	-	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	-	\$	-	
										GRAND TOTALS	
										\$ 184,965	

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				
		Fund*	Fund*		Fund*	Fund*					
Expenditures											
3-1	General Government	\$	36,433	\$	-	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	Grants	\$	99,541	\$	-	Other [specify...]	\$	-	\$	-	
3-13	Cost of Goods Sold	\$	32,264	\$	-		\$	-	\$	-	
3-14	Capital Outlay	\$	-	\$	-	Capital Outlay	\$	-	\$	-	
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 TOTAL EXPENDITURES	\$	168,238	\$	-	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	-	\$	-	GRAND TOTAL
								\$ 168,238			
3-23	Interfund Transfers (In)	\$	-	\$	-	Net Interfund Transfers (In) Out	\$	-	\$	-	Prior Period adjustment is due to the payroll program incorrectly calculating Colorado UI. The error was caught subsequent to 12/31/2023 and corrected in the books for the period ending 12/31/2023.
3-24	Interfund Transfers Out	\$	-	\$	-	Other [specify...][enter negative for expense]	\$	-	\$	-	
3-25	Other Expenditures (Revenues)	\$	-	\$	-	Depreciation/Amortization	\$	-	\$	-	
3-26		\$	-	\$	-	Other Financing Sources (Uses) (from line 2-28)	\$	-	\$	-	
3-27		\$	-	\$	-	Capital Outlay (from line 3-14)	\$	-	\$	-	
3-28		\$	-	\$	-	Debt Principal (from line 3-15 3-18)	\$	-	\$	-	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	-	\$	-	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$	-	\$	-	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$	16,727	\$	-	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

\$ 42,779 \$ -

Net Position, January 1 from December 31 prior year report

\$ - \$ -

3-32 Prior Period Adjustment (MUST explain)

\$ (2C9) \$ -

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.

\$ 59,297 \$ -

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

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

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)

	Outstanding at beginning of 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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end 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.]?

YES NO

If yes: How much?

\$ -

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?

YES NO

If yes: How much?

\$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

YES NO

If yes: What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?

YES NO

If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?

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

\$ 64,755

5-2 Certificates of deposit

\$ -

TOTAL CASH DEPOSITS

\$ 64,755

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

5-3

\$ -

\$ -

\$ -

\$ -

TOTAL INVESTMENTS

\$ -

TOTAL CASH AND INVESTMENTS

\$ 64,755

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 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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 32,000	\$ -	\$ -	\$ 32,000
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (15,200)	\$ (800)	\$ -	\$ (16,000)
TOTAL	\$ 16,800	\$ (800)	\$ -	\$ 16,000

6-4 Complete the following Capital & Right-To-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
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

YES NO

Please use this space to provide any explanations or comments:

- 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

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

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	\$ 319,840
	\$ -
	\$ -
	\$ -

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(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 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	0.000
Total mills	0.000

YES NO N/A

NEW 2023! 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.

YES NO N/A

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 \$	64,755 Unrestricted Fund Balance \$	54,250 Total Tax Revenue \$	-
Current Liabilities \$	5,458 Total Fund Balance \$	59,297 Revenue Paying Debt Service \$	-
Deferred Inflow \$	- PY Fund Balance \$	42,779 Total Revenue \$	184,965
	Total Revenue \$	184,965 Total Debt Service Principal \$	-
	Total Expenditures \$	168,238 Total Debt Service Interest \$	-
		Total Assets \$	64,755
		Total Liabilities \$	5,458
Governmental	Interfund In \$	-	
Total Cash & Investments \$	64,755 Interfund Out \$	- Enterprise Funds \$	
Transfers In \$	- Proprietary \$	Net Position \$	-
Transfers Out \$	- Current Assets \$	- PY Net Position \$	-
Property Tax \$	- Deferred Outflow \$	- Government-Wide \$	
Debt Service Principal \$	- Current Liabilities \$	- Total Outstanding Debt \$	

Total Expenditures \$
 Total Developer Advances \$
 Total Developer Repayments \$

168,238 Deferred Inflow \$
 - Cash & Investments \$
 - Principal Expense \$

- Authorized but Unissued \$
 - Year Authorized

1/0/1900

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.

MUST Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must sign below.

1	Full Name Tim Vail	I, <u>Tim Vail</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>02/11/25</u> My term Expires: <u>2027</u>
2	Full Name Ron Barsanti	I, <u>Ron Barsanti</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>02/11/25</u> My term Expires: <u>2025</u>
3	Full Name Ann Shepherdson	I, <u>Ann Shepherdson</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>2/11/25</u> My term Expires: <u>2025</u>
4	Full Name Bill Trimarco	I, <u>BILL TRIMARCO</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>2/11/2025</u> My term Expires: <u>2027</u>
5	Full Name Darla Bramwell	I, <u>Darla Bramwell</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>2-11-25</u> My term Expires: <u>2027</u>
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: _____

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 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 2024; and

WHEREAS, an application for exemption for San Juan Conservation District has been prepared by Louise Woods, 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 2024 for the fiscal year ended December 31, 2023 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, 2024.

ADOPTED THIS 11th DAY OF FEBRUARY, 2025.



Chairman

ATTEST:



Secretary

Members of Governing Body

Term Expires

Signature

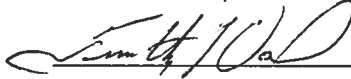
Ron Barsanti

2025



Tim Vail

2027



Ann Shepherdson

2025



Bill Trimarco

2027



Darla Bramwell

2027