APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF <u>EITHER</u> REVENUES <u>OR</u> EXPENDITURES EXCEED \$100,000, USE THE **LONG FORM**.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKLIST

OFFICIAL	
Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been PERSONALLY reviewed and approved by the governing body	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces a the end of each section?	nt .
Will this application be submitted electronically?	Click have to go to the nextel
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portal
Or	
☐ If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed a approved the resolution in an open public meeting?	nd
Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (Se sample resolution.)	ee
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS

Lakeview Metropolitan District

c/o Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd Loveland, CO 80537 Tracie Kaminski 970-669-3611 For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON

PHONE EMAIL

TracieK@pcgi.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 Tracie Kaminski

Senior Accounting Manager

Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd, Loveland, CO 80537

970-669-3611

PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED	
Tracie L. Kaninski			3/6/2024	
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types	(mesi: 125 / test. (c. 12 5 / test)			

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
2-1	Taxes: Property	(report mills levied in Question 10-6)	-	space to provide
2-2	Specific of	ownership	-	any necessary
2-3	Sales and	l use	\$ -	explanations
2-4	Other (sp	ecify):	-	
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		-	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	т	
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	Other (specify):		-	
2-22			-	
2-23			-	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 15,529	

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	due fand equity infor	matic	Round to nearest Dollar	Please use this
3-1	Administrative		\$		space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	-	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	495	
3-7	Accounting and legal fees		\$	44,869	
3-8	Repair and maintenance		\$	14,726	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	1,155	
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		hould agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (she	ould 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. (s	should agree to line 7-2)	\$	-	
3-23	Other (specify):				
3-24	Transfer to District 1		\$	-	
3-25	Treasurer's Fees		\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDIT	URES/EXPENSES	\$	88,742	

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

	DART 4 DERT CUTOTANDING	0 10	OLIED	AND	CTID			
	PART 4 - DEBT OUTSTANDING			, AND F	KETIK	ED		
4.4	Please answer the following questions by marking the	appropri	iate boxes.		` ~	/es		No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S	Schedul	е.		[✓	V		
4-2	Is the debt repayment schedule attached? If no. MUST explai]		✓
	No debt schedule							
4-3	Is the entity current in its debt service payments? If no, MUST explain below:]			
4-4	Please complete the following debt schedule, if applicable:							
	(please only include principal amounts)(enter all amount as positive		anding at	Issued during	1	d during		standing at
	numbers)	end of	prior year*	year	У	ear	У	ear-end
	General obligation bonds	\$	-	\$ -	\$	-	\$	-
	Revenue bonds	\$	-	\$ -	\$	-	\$	-
	Notes/Loans	\$	-	\$ -	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$ -	\$	-	\$	-
	Developer Advances	\$ 6	,166,149	\$ 15,52		-	\$	6,181,678
	Account and Project Fees Payable	\$	314,133	\$ -	\$	-	\$	314,133
	TOTAL	\$ 6	,480,282	\$ 15,52	9 \$	-	\$	6,495,811
**Subscrip	tion Based Information Technology Arrangements		agree to prior	year-end balan	ce			
4.5	Please answer the following questions by marking the appropriate boxes	S.				/es		No
4-5	Does the entity have any authorized, but unissued, debt?	•			ا ر			✓
If yes:	How much?	\$			_			
	Date the debt was authorized:				┙ .	_		
4-6	Does the entity intend to issue debt within the next calendar	year?			ا ر			✓
If yes:	How much?	\$		-	┙ ,	_		
4-7	Does the entity have debt that has been refinanced that it is s		ponsible	or?	ا ر			✓
If yes:	What is the amount outstanding?	\$		-		_		
4-8	Does the entity have any lease agreements? What is being leased?				ا ر			✓
If yes:	What is the original date of the lease?				-			
	Number of years of lease?							
	Is the lease subject to annual appropriation?							
	What are the annual lease payments?	\$		-				
	Part 4 - Please use this space to provide any explanations/cor	mments	s or attach	separate do	cumenta	ition, if r	reede	d

	PART 5 - CASH AND INVESTM	ENTS			
	Please provide the entity's cash deposit and investment balances.		A	mount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	1,685	
5-2	Certificates of deposit		\$	-	
	Total Cash Deposits				\$ 1,685
	Investments (if investment is a mutual fund, please list underlying investments):			,	
			\$	-	
			\$	_	
5-3			\$	-	
			\$	-	
	Total Investments				\$ -
	Total Cash and Investments				\$ 1,685
	Please answer the following questions by marking in the appropriate boxes	Yes		No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	V			
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.)?	V			
If no, MI	JST use this space to provide any explanations:				

	PART 6 - CAPITAL AND RI	GHT	-TO-L	ISE A	SSE	TS			
	Please answer the following questions by marking in the appropriate box					Yes		1	lo
6-1	Does the entity have capital assets?					✓			l
6-2	Has the entity performed an annual inventory of capital asse 29-1-506, C.R.S.,? If no, MUST explain:	ts in ac	cordance	with Sec	tion	V]
6-3	Complete the following capital & right-to-use assets table:	beginn	lance - ling of the rear*	Additions be include Part 3	ed in	Deletio	ns		r-End ance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures Infrastructure	\$	-	\$	-	\$	-	\$ \$	-
	Construction In Progress (CIP)	\$	<u>-</u>	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$		\$	_	\$	-	<u>φ</u> \$	
	Other (explain): Investments in Fixed Assets		,797,436	\$	_	\$	_		97,436
	Accumulated Depreciation/Amortization		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					Ψ 0,1	01,100
	(Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$ 5	,797,436	\$	-	\$	-		97,436
				ear ending b					
	Part 6 - Please use this space to provide any explanation	s/comm	ents or a	ttach doo	umer	tation, if r	needec	l:	
	PART 7 - PENSION	INFO	DRMA	MOIT					
	Please answer the following questions by marking in the appropriate box					Yes		N	lo
7-1	Does the entity have an "old hire" firefighters' pension plan?)						✓	
								_	
7-2	Does the entity have a volunteer firefighters' pension plan?							✓	
7-2 If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan?							_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from:							_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.):			\$	-			_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount:			\$	-			_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.):			\$	-			_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.): TOTAL		a of lar	\$	-			_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 response.		s of Jan	\$	-			_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 range.	etiree a		\$ \$ \$	-			_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 response.	etiree a		\$ \$ \$	-			_	
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 range.	etiree a		\$ \$ \$	-			_	
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	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 rate. Part 7 - Please use this space to provide PART 8 - BUDGET	etiree a	olanation	\$ \$ \$ s or com	- - ments	:		V	(A
If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 r 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate box	etiree a any exp INFC	olanation ORMA	\$ \$ \$ s or com	- - ments	. No		N	/A
	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both Did the entity file a budget with the Department of Local Affairs for	etiree a any exp INFC	olanation ORMA	\$ \$ \$ s or comi	- - ments	:		V	/A
If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 r 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate box	etiree a any exp INFC	olanation ORMA	\$ \$ \$ s or com	- - ments	. No		N	/A
If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	etiree a any exp INFC	ORMA	\$ \$ \$ s or com	- - ments	. No		N	/A
If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance	etiree a any exp INFC	ORMA	\$ \$ \$ s or com	- - ments	. No		N	/A
If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	etiree a any exp INFC	ORMA	\$ \$ \$ s or comi	- - ments	. No		N .	/A
If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance	etiree a any exp INFC	ORMA	\$ \$ \$ s or comi	- - ments	. No		N .	/A
8-1 8-2	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	INFC xes. or the cur	ORMA Trent year Section	\$ \$ \$ s or comi	- - ments	. No		N .	/A
If yes:	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance	INFC xes. or the cur	ORMA Trent year Section	\$ \$ \$ s or comi	- - ments	. No		N .	/A
8-1 8-2	Does the entity have a volunteer firefighters' pension plan? Who administers the plan? 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 roward 1? Part 7 - Please use this space to provide PART 8 - BUDGET Please answer the following questions by marking in the appropriate both in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	INFC xes. or the cur	ORMA Prent year Section Orted:	\$ \$ \$ s or comi	- - - ments	. No		N .	/A

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	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.	Ŭ.	

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		✓
If yes: 10-2	Date of formation: Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	V	
10-4	Street lighting, landscaping, parks and rereatin, water and storm drainage facilities Does the entity have an agreement with another government to provide services?		V
If yes:	List the name of the other governmental entity and the services provided:		
10-5 If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		V
10-6	Does the entity have a certified Mill Levy?		✓
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills General/Other mills		-
	Total mills Yes	No	- - N/A
10-7	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.		N/A □
	and of the formation of		
	Please use this space to provide any additional explanations or comments not previous	usly included:	

	PART 11 - 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?	V	

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

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.

	Print Board Member's Name	I Jeffrey Brines , attest I am a duly elected or appointed board					
		member, and that I have personally reviewed and approve this application for					
Board Member	Jeffrey Brines	exemption from audit.					
1	•	Signed					
		My term Expires:May 2027					
	Print Board Member's Name	ICurt Burgener, attest I am a duly elected or appointed board					
Board		member, and that I have personally reviewed and approve this application for					
Member	Curt Burgener	exemption from audit.					
2		Signed Date: 3/21/2024 11:15:52 PDT 51B6319E468249A					
	Print Board Member's Name	My term Expires:May 2027					
	Fillit board Melliber 5 Name	I Tammy Pearcy, attest I am a duly elected or appointed board					
Board		member, and that I have personally reviewed and approve this application for exemption from audit.					
Member	Tammy Pearcy	Signed Tammy Pearcy					
3		Date: 3/7/2024 13:25:24 MST 2BCBD315DD52490					
		My term Expires: May 2027					
	Print Board Member's Name	I Robert Eck, attest I am a duly elected or appointed board					
		member, and that I have personally reviewed and approve this application for					
Board Member	Debest Feb	exemption from audit.					
	RODERT ECK	exemption nom addit.					
	Robert Eck	Signed Kalen Eck					
Member 4	RODER ECK	Signed Robert Eck Date:3/7/2024 09:34:01 PST 85CB443C000C48C					
		Signed					
	Print Board Member's Name	Signed Date:3/7/2024 09:34:01 PST My term Expires:May 2025 ICharles Eck, attest I am a duly elected or appointed board					
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EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) 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 the approval of the State Audhor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of gwernwert) has been prepared by (name of individual), a person skilled in governmental accounting; and

OF

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from and for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from eadit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/organied by the (governing body) of the (name of government) that the	
application for exemption from audit for (name of government) for the Fiscal Year ended, 20XX	ζ,
has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of	
government); that those members of the (governing body) have signified their approval by signing below; and the	hat
this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (na	ame
of government) for the fiscal year ended, 20XX.	

ADOPTED THIS ___ day of _____, A.D. 20XX.

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
•		
	Date	
Type or Print Names of	Term	
Members of Governing Body	Expires	Signature
		4
	\	