APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Town of Sanford	For the Year Ended 12/31/2018 or fiscal year ended:
ADDRESS	390 Greenleaf Street	
	PO Box 237	
	Sanford, CO 81151	
CONTACT PERSON	Ariel Ruvolo	
PHONE	(719) 274-4024	
EMAIL	aclerk@centurytel.net	
FAX	(719) 274-4024	

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:	Cassandra Martinez
TITLE	CPA
FIRM NAME (if applicable)	Martinez & Associates, Inc.
ADDRESS	514 Second Street, Alamosa, CO 81101
PHONE	(719) 589-4864
DATE PREPARED	3/14/2019
RELATIONSHIP TO ENTITY	NONE

PREPARER (SIGNATURE REQUIRED)

Cassandra Martinez

	YES	NO	
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.)	☐	☑	If Yes, date filed:

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RECEIVED
March 29, 2019
Office of the State Auditor

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Parks & Recreation Fund	Description	Proprietary/Fiduciary Funds: Water & Sewer Fund	Proprietary/Fiduciary Funds: Community Center Fund
	Assets			**Assets**		
1-1	Cash & Cash Equivalents	$ 275,659	$ 20,980	Cash & Cash Equivalents	$ 313,375	$ 52,559
1-2	Investments	$ -	$ -	Investments	$ -	$ -
1-3	Receivables	$ 5,515	$ -	Receivables	$ 759	$ -
1-4	Due from Other Entities or Funds	$ 4,951	$ -	Due from Other Entities or Funds	$ -	$ -
	All Other Assets (specify...)			Other Current Assets	$ -	$ -
1-5	Property Taxes Receivable	$ 19,349	$ -	Total Current Assets	$ 314,134	$ 52,559
1-6		$ -	$ -	Capital Assets, net (from Part 6-4)	$ 284,532	$ 78,972
1-7		$ -	$ -	Other Long Term Assets (specify...)	$ -	$ -
1-8		$ -	$ -		$ -	$ -
1-9		$ -	$ -		$ -	$ -
1-10		$ -	$ -		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 305,374	$ 20,980	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 598,666	$ 131,531
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 305,374	$ 20,980	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 598,666	$ 131,531
	Liabilities			**Liabilities**		
1-14	Accounts Payable	$ 1,027	$ -	Accounts Payable	$ 2,216	$ 969
1-15	Accrued Payroll and Related Liabilities	$ 3,746	$ -	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ 4,773	$ -	TOTAL CURRENT LIABILITIES	$ 2,216	$ 969
1-20	All Other Liabilities [specify...]	$ -	$ -	Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -
1-21		$ -	$ -	Other Liabilities (specify...):	$ -	$ -
1-22		$ -	$ -		$ -	$ -
1-23		$ -	$ -		$ -	$ -
1-24		$ -	$ -		$ -	$ -
1-25		$ -	$ -		$ -	$ -
1-26		$ -	$ -		$ -	$ -
1-27		$ -	$ -		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 4,773	$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 2,216	$ 969
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ 19,349	$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance			**Net Position**		
1-30	Nonspendable Prepaid	$ -	$ -	Net Investment in Capital Assets	$ 284,532	$ 78,972
1-31	Nonspendable Inventory	$ -	$ -			
1-32	Restricted Tabor Reserve/Special Revenue	$ 4,604	$ 20,980	Emergency Reserves	$ -	$ -
1-33	Committed (specify...)	$ -	$ -	Other Designations/Reserves	$ -	$ -
1-34	Assigned Next Year's Spending	$ 25,741	$ -	Restricted	$ -	$ -
1-35	Unassigned:	$ 250,907	$ -	Undesignated/Unreserved/Unrestricted	$ 311,918	$ 51,590
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ 281,252	$ 20,980	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 596,450	$ 130,562
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	$ 305,374	$ 20,980	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ 598,666	$ 131,531

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Parks & Recreation Fund	Description	Proprietary/Fiduciary Funds: Water & Sewer Fund	Proprietary/Fiduciary Funds: Community Center Fund
	Tax Revenue			**Tax Revenue**		
2-1	Property (include mills levied in Question 10-6)	$ 18,695	$ -	Property (include mills levied in Question 10-6)	$ -	$ -
2-2	Specific Ownership	$ 3,861	$ -	Specific Ownership	$ -	$ -
2-3	Sales and Use Tax	$ -	$ -	Sales and Use Tax	$ -	$ -
2-4	Other Tax Revenue Franchise Taxes	$ 13,317	$ -	Other Tax Revenue (specify...):	$ -	$ -
2-5	Road & Bridge, Rural & Registeration Fees	$ 8,931	$ -		$ -	$ -
2-6	Cigarette & Severance Taxes	$ 148	$ -		$ -	$ -
2-7		$ -	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 44,952	$ -	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)	$ 82,198	$ -	Highway Users Tax Funds (HUTF)	$ -	$ -
2-11	Conservation Trust Funds (Lottery)	$ -	$ 8,657	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	$ 154,194	$ 17,670
2-17	Rental Income	$ 10,000	$ -	Rental Income	$ -	$ -
2-18	Fines and Forfeits	$ 14,231	$ -	Fines and Forfeits	$ -	$ -
2-19	Interest/Investment Income	$ 155	$ -	Interest/Investment Income	$ 33	$ -
2-20	Tap Fees	$ -	$ -	Tap Fees	$ 4,500	$ -
2-21	Proceeds from Sale of Capital Assets	$ -	$ -	Proceeds from Sale of Capital Assets	$ -	$ -
2-22	All Other Misc.	$ 1,938	$ -	All Other (specify...):	$ -	$ -
2-23		$ -	$ -		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 153,474	$ 8,657	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 158,727	$ 17,670
	Other Financing Sources			**Other Financing Sources**		
2-25	Debt Proceeds	$ -	$ -	Debt Proceeds	$ -	$ -
2-26	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -
2-27	Other (specify...):	$ -	$ -	Other (specify...):	$ -	$ -
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 153,474	$ 8,657	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 158,727	$ 17,670

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

GRAND TOTALS $ 338,528

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

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

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Parks & Recreation Fund	Description	Proprietary/Fiduciary Funds: Water & Sewer Fund	Proprietary/Fiduciary Funds: Community Center Fund
	Expenditures			**Expenditures**		
3-1	General Government	$ 31,612	$ -	General Operating & Administrative	$ 26,732	$ 75
3-2	Judicial	$ -	$ -	Salaries	$ 47,576	$ -
3-3	Law Enforcement	$ 39,190	$ -	Payroll Taxes	$ 3,782	$ -
3-4	Fire	$ -	$ -	Contract Services	$ -	$ -
3-5	Highways & Streets	$ 30,890	$ -	Employee Benefits	$ 828	$ -
3-6	Solid Waste	$ -	$ -	Insurance	$ 10,259	$ 208
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -	Accounting and Legal Fees	$ 1,943	$ -
3-8	Health	$ -	$ -	Repair and Maintenance	$ 4,261	$ -
3-9	Culture and Recreation	$ -	$ 6,131	Supplies	$ 2,485	$ 384
3-10	Transfers to other districts	$ 150	$ -	Utilities	$ 26,102	$ 8,655
3-11	Other (specify...):	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-12		$ -	$ -	Other (specify...)	$ -	$ -
3-13		$ -	$ -		$ -	$ -
3-14	Capital Outlay	$ -	$ 6,895	Capital Outlay	$ -	$ -
	Debt Service			Debt Service		
3-15	Principal	$ -	$ -	Principal	$ -	$ -
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	$ 101,842	$ 13,026	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 123,968	$ 9,322
3-23	Interfund Transfers (In)	$ -	$ -	Net Interfund Transfers (In) Out	$ -	$ -
3-24	Interfund Transfers Out	$ -	$ -	Other (specify...)(enter negative for expense)	$ -	$ -
3-25	Other Expenditures (Revenues):	$ -	$ -	Depreciation	$ 27,274	$ 14,218
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 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ (27,274)	$ (14,218)
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ 51,632	$ (4,369)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	$ 7,485	$ (5,870)
3-31	Fund Balance, January 1 from December 31 prior year report	$ 229,620	$ 25,349	Net Position, January 1 from December 31 prior year report	$ 588,965	$ 136,432
3-32	Prior Period Adjustment (MUST explain)	$ -	$ -	Prior Period Adjustment (MUST explain)	$ -	$ -
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	$ 281,252	$ 20,980	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ 596,450	$ 130,562

GRAND TOTAL $ 248,158

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 CSA 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?	☐	☑
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☐

Please use this space to provide any explanations or comments:

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	$ -	$ -	$ -	$ -
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ -	$ -	$ -	$ -
Leases	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

*must agree to prior year ending balance

	Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt?		☐	☑
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☑
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?		☐	☐
	What are the annual lease payments?	$ -		

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	$ 636,460	
5-2	Certificates of deposit	$ 26,013	
	TOTAL CASH DEPOSITS		$ 662,473
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 662,473

Please use this space to provide any explanations or comments:

	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.?	☑	☐	☐
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:	☑	☐	☐

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO
6-1	**Does the entity have capitalized assets?**	☑	☐
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:**	☑	☐

Please use this space to provide any explanations or comments:

6-3

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land		$ -	$ -	$ -
Buildings	$ 152,519	$ 6,895	$ -	$ 159,414
Machinery and equipment	$ 97,772	$ 6,895	$ -	$ 104,667
Furniture and fixtures		$ -	$ -	$ -
Infrastructure		$ -	$ -	$ -
Construction in Progress (CIP)		$ -	$ -	$ -
Other Water Rights		$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (139,231)	$ (10,625)	$ -	$ (149,856)
TOTAL	$ 111,060	$ 3,165	$ -	$ 114,225

6-4

Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ 3,000	$ -	$ -	$ 3,000
Buildings	$ 456,206	$ -	$ -	$ 456,206
Machinery and equipment	$ 102,758	$ -	$ -	$ 102,758
Furniture and fixtures	$ 1,392,943	$ -	$ -	$ 1,392,943
Infrastructure	$ -	$ -	$ -	$ -
Construction in Progress (CIP)	$ 8,770	$ -	$ -	$ 8,770
Other (explain): Water Rights	$ 9,168	$ -	$ -	$ 9,168
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (1,567,849)	$ (41,492)	$ -	$ (1,609,341)
TOTAL	$ 404,996	$ (41,492)	$ -	$ 363,504

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO
7-1	**Does the entity have an "old hire" firemen's pension plan?**	☐	☑
7-2	**Does the entity have a volunteer firemen's pension plan?**	☐	☑
If yes:	**Who administers the plan?**		

Please use this space to provide any explanations or comments:

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:

		YES	NO	N/A
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:	☑	☐	☐
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☑	☐	☐

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
General Fund	$ 152,898
Water and Sewer Fund	$ 176,614
Community Center	$ 16,095
Park and Recreation Fund	$ 16,994

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:

		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

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:

		YES	NO
10-1	Is this application for a newly formed governmental entity?	☐	☑
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?	☐	☑
If Yes:	NEW name		
	PRIOR name		
10-3	Is the entity a metropolitan district?	☐	☑
10-4	Please indicate what services the entity provides:		
	General, government, public safety, public works, parks and recreation, and rental services		
10-5	Does the entity have an agreement with another government to provide services?	☐	☑
If yes:	List the name of the other governmental entity and the services provided:		
10-6	Does the entity have a certified mill levy?	☑	☐
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	7.958
Total mills	7.958

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	$	682,473	Unrestricted Fund Balan	$	276,648	Total Tax Revenue	$	44,962	
Current Liabilities	$	7,998	Total Fund Balance	$	281,252	Revenue Paying Debt Service	$		
Deferred Inflow	$	19,349	PY Fund Balance	$	229,620	Total Revenue	$	162,131	
			Total Revenue	$	153,474	Total Debt Service Principal	$	-	
			Total Expenditures	$	101,842	Total Debt Service Interest	$	-	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	296,539	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	Proprietary			Net Position	$	727,012	
Transfers Out	$	-	Current Assets	$	366,693	PY Net Position	$	725,387	
Property Tax	$	18,695	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	-	Current Liabilities	$	3,185	Total Outstanding Debt	$	-	
Total Expenditures	$	114,868	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	365,934	Year Authorized	$	-	
Total Developer Repayments	$	-	Principal Expense	$	-				

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box	YES	NO
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	✓	☐

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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various 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 board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board 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 current governing board members below	A MAJORITY of the governing board members must complete and sign in the column below
Board Member 1	Print Board Member's Name: Brian Crowther	I, Brian Crowther, 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 [signature] Date: 3/4/2019 My term Expires: 4/2022
Board Member 2	Print Board Member's Name: Rod Mortensen	I, Rod Mortensen, 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 [signature] Date: 3-14-19 My term Expires: 4-22
Board Member 3	Print Board Member's Name: RICKY REYNOLDS	I, Ricky Reynolds, 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 [signature] Date: 3-14-19 My term Expires:
Board Member 4	Print Board Member's Name: Brandon Martin	I, Brandon Martin, 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 [signature] Date: 3/14/19 My term Expires: 4/20
Board Member 5	Print Board Member's Name: Mary Ann Render	I, Mary Ann Render, 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 [signature] Date: 3-4-19 My term Expires: 04-2020
Board Member 6	Print Board Member's Name: April Dunn	I, April Dunn, 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 [signature] Date: 3/14/2019 My term Expires: 4/2020
Board Member 7	Print Board Member's Name: SynDee Hughes	I, SynDee Hughes, 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 [signature] Date: 3/14/2019 My term Expires: 04/2022

TOWN OF SANFORD
RESOLUTION FOR EXEMPTION FROM AUDIT
(PURSUANT TO Section 29-1-604, C.R.S.)
RESOLUTION NO# 2019-02

A RESOLUTION TO APPROVING AN EXEMPTION FROM AUDIT FRO YEAR 2018 FOR THE TOWN OF SANFORD, STATE OF COLORADO.

WHEREAS, the Sanford Town Board of the Town of Sanford wishes to claim exemption from 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;

WHEREAS, neither revenues or expenditures for the Town of Sanford exceeded $750,000 for Year 2018; and

WHEREAS, an application for exemption from audit for the Town of Sanford has been prepared by Cassandra Martinez of Martinez & Associates, Inc., an independent 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 SANFORD TOWN BOARD OF THE TOWN OF SANFORD, COLORADO that the application for exemption from audit for the Town of Sanford for the year ended December 31, 2018, has been personally reviewed and is hereby approved by the majority of the Sanford Town Board of the Town of Sanford; that those members of the Town Board have signed their approval by signing below; and that this resolution shall be attached to, and shall become part of, the application for exemption from audit of the Town of Sanford for the year ended December 31, 2018.

ADOPTED THIS 14TH DAY OF March, A.D. 2018

Signed: Brian Crowther
Brian Crowther, Mayor

Attest: Ariel Ruvolo
Ariel Ruvolo, Town Clerk

Members of Sanford Town Board	Date Term Expires	Signature	Date
Brian Crowther, Mayor	04/2022	Brian Crowther	3/14/2019
Ric Reynolds, Mayor Pro Tem	04/2022	Ricky Reynolds	3-14-19
Rod Mortensen, Trustee	04/2022	Rod Mortensen	3-14-19
Brandon Martin, Trustee	04/2020	[illegible]	3/14/19
Mary Ann Rendon, Trustee	04/2020	Mary Ann Rendon	3-14-2019
April Dunn, Trustee	04/2020	April Dunn	3/14/2020
SynDee Hughes, Trustee	04/2022	SynDee Hughes	3/14/2019