APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Front Range Board of Cooperative Educational Services	For the Year Ended 12/31/2019 or fiscal year ended:
ADDRESS	6500 E. Arapahoe	
	Boulder, CO 80303	
CONTACT PERSON	Hi Howard	
PHONE	720-561-5039	
EMAIL	c.hhoward@bvsd.org	
FAX	720-561-5039	

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:	Gary Waller
TITLE	CPA
FIRM NAME (if applicable)	Dixon, Waller & Co., Inc.
ADDRESS	164 E Main St Trinidad, Colorado 81082
PHONE	719-846-9241
DATE PREPARED	7/24/2020
RELATIONSHIP TO ENTITY	Dixon, Waller & Co., Inc. is independent as defined by professional standards

PREPARER (SIGNATURE REQUIRED)

Gary Waller CPA

	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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ANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*
	Assets			**Assets**		
1-1	Cash & Cash Equivalents	$ -	$ -	Cash & Cash Equivalents	$ 266,568	$ -
1-2	Investments	$ -	$ -	Investments	$ -	$ -
1-3	Receivables	$ -	$ -	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ -	$ -	Due from Other Entities or Funds	$ -	$ -
	All Other Assets [specify...]			Other Current Assets	$ -	$ -
1-5		$ -	$ -	Total Current Assets	$ 266,568	$ -
1-6		$ -	$ -	Capital Assets, net (from Part 6-4)	$ -	$ -
1-7		$ -	$ -	Other Long Term Assets [specify...]	$ -	$ -
1-8		$ -	$ -		$ -	$ -
1-9		$ -	$ -		$ -	$ -
1-10		$ -	$ -		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 266,568	$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 266,568	$
	Liabilities			**Liabilities**		
1-14	Accounts Payable	$ -	$ -	Accounts Payable	$ 1,000	$ -
1-15	Accrued Payroll and Related Liabilities	$ -	$ -	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	$ -	$ -	TOTAL CURRENT LIABILITIES	$ 1,000	$ -
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	$ -	$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 1,000	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance			**Net Position**		
1-30	Nonspendable Prepaid	$ -	$ -	Net Investment in Capital Assets	$ -	$ -
1-31	Nonspendable Inventory	$ -	$ -			
1-32	Restricted [specify...]	$ -	$ -	Emergency Reserves	$ -	$ -
1-33	Committed [specify...]	$ -	$ -	Other Designations/Reserves	$ -	$ -
1-34	Assigned [specify...]	$ -	$ -	Restricted	$ -	$ -
1-35	Unassigned:	$ -	$ -	Undesignated/Unreserved/Unrestricted	$ 265,568	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ -	$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 265,568	$ -
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	$ -	$ -	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	$ 266,568	$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*	Please use this space to provide explanation of any items on this page
	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	$ -	$ -	Grants	$ -	$ -	
2-15	Donations	$ -	$ -	Donations	$ -	$ -	
2-16	Charges for Sales and Services	$ -	$ -	Charges for Sales and Services	$ 310,424	$ -	
2-17	Rental Income	$ -	$ -	Rental Income	$ -	$ -	
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -	
2-19	Interest/Investment Income	$ -	$ -	Interest/Investment Income	$ -	$ -	
2-20	Tap Fees	$ -	$ -	Tap Fees	$ -	$ -	
2-21	Proceeds from Sale of Capital Assets	$ -	$ -	Proceeds from Sale of Capital Assets	$ -	$ -	
2-22	All Other [specify...]:	$ -	$ -	All Other [specify...]:	$ -	$ -	
2-23		$ -	$ -		$ -	$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 310,424	$ -	
	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	$ -	$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 310,424	$ -	$ 310,424

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 Fund*	Fund*	Description	Proprietary/Fiduciary Funds Fund*	Fund*	Please use this space to provide explanation of any items on this page
	Expenditures			Expenses			
3-1	General Government	$ -	$ -	General Operating & Administrative	$ -	$ -	
3-2	Judicial	$ -	$ -	Salaries	$ 127,598	$ -	
3-3	Law Enforcement	$ -	$ -	Payroll Taxes	$ 27,420	$ -	
3-4	Fire	$ -	$ -	Contract Services	$ 125,109	$ -	
3-5	Highways & Streets	$ -	$ -	Employee Benefits	$ -	$ -	
3-6	Solid Waste	$ -	$ -	Insurance	$ 1,503	$ -	
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -	Accounting and Legal Fees	$ -	$ -	
3-8	Health	$ -	$ -	Repair and Maintenance	$ -	$ -	
3-9	Culture and Recreation	$ -	$ -	Supplies	$ 14,372	$ -	
3-10	Transfers to other districts	$ -	$ -	Utilities	$ -	$ -	
3-11	Other [specify...]:	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -	
3-12		$ -	$ -	Other Dues, Fees, Postage,& Printing, Trave:	$ 1,571	$ -	
3-13		$ -	$ -		$ -	$ -	
3-14	Capital Outlay	$ -	$ -	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		$ -	$ -		$ -	$ -	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ -	$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ 297,573	$ -	$ 297,573
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	$ -	$ -	
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	$ -	$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ -	$ -	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	$ 12,851	$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	$ -	$ -	Net Position, January 1 from December 31 prior year report	$ 252,717	$ -	
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.	$ -	$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ 265,568	$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than $750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

	Please answer the following questions by marking the appropriate boxes.	YES	NO
4-1	Does the entity have outstanding debt?	☐	☑
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	$ 266,568	
5-2	Certificates of deposit	$ -	
	TOTAL CASH DEPOSITS		$ 266,568
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 266,568

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	$ -	$ -	$ -	$ -
	Machinery and equipment	$ -	$ -	$ -	$ -
	Furniture and fixtures	$ -	$ -	$ -	$ -
	Infrastructure	$ -	$ -	$ -	$ -
	Construction In Progress (CIP)	$ -	$ -	$ -	$ -
	Other (explain):	$ -	$ -	$ -	$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -

6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
	Land	$ -	$ -	$ -	$ -
	Buildings	$ -	$ -	$ -	$ -
	Machinery and equipment	$ -	$ -	$ -	$ -
	Furniture and fixtures	$ 8,224	$ -	$ -	$ 8,224
	Infrastructure	$ -	$ -	$ -	$ -
	Construction In Progress (CIP)	$ -	$ -	$ -	$ -
	Other (explain):	$ -	$ -	$ -	$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	$ (8,224)	$ -	$ -	$ (8,224)
	TOTAL	$ -	$ -	$ -	$ -

*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:
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/Expenses
Front Range BOCES Operating Fund	$ 364,151
	$ -
	$ -
	$ -

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)]?	☑	☐	
	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:
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:			
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:			
	Boulder Valley School District - Administration and Financial Services			
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	0.000
Total mills	0.000

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

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OSA USE ONLY

Entity Wide:			**General Fund**			**Governmental Funds**			**Notes**
Unrestricted Cash & Investments	$	266,568	Unrestricted Fund Balan	$	-	Total Tax Revenue	$	-	
Current Liabilities	$	1,000	Total Fund Balance	$	-	Revenue Paying Debt Service	$	-	
Deferred Inflow	$	-	PY Fund Balance	$	-	Total Revenue	$	-	
			Total Revenue	$	-	Total Debt Service Principal	$	-	
			Total Expenditures	$	-	Total Debt Service Interest	$	-	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	-	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	266,568	
Transfers Out	$	-	Current Assets	$	266,568	PY Net Position	$	252,717	
Property Tax	$	-	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	-	Current Liabilities	$	1,000	Total Outstanding Debt	$	-	
Total Expenditures	$	-	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	266,568	Year Authorized		1/0/1900	
Total Developer Repayments	$	-	Principal Expense	$	-				

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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 body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of $750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of ALL members of the governing body below. Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1		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: ______
2	Karla Reider	I, Karla Reider, 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 DocuSigned by: Karla Reider 4136E73EF96C40F... Date: 8/20/2020 My term Expires: ______
3	DocuSigned by: Robbyn Fernandez E7C3E553CF0842E...	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: ______
4	DocuSigned by: Starla Pearson 125C0EE1E6EB458...	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: ______
5	Suzanne Rougier	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: ______ DocuSigned by: Suzanne Rougier 7BC634645048F6...
6	Will Pierce	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 DocuSigned by: Will Pierce FB65394278A54E1... Date: 8/20/2020 My term Expires: ______
7	DocuSigned by: Brien Hodges 1C7063EAAFBF496... Heidi Lupinacci	I, Heidi Lupinacci, 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 DocuSigned by: Heidi Lupinacci 14DF069BDC124A8... Date: 8/20/2020 My term Expires: June, 2022

Board Resolution Regarding Front Range BOCES FY’20 Audit Exemption

As members of the board of Front Range Board of Cooperative Educational Services, a local education agency within the state of Colorado, we affirm that:

1. The FY ‘ 20 financial figures provided in the Application for Exemption from Audit, prepared by Dixon, Waller & Co., Inc. on July 24, 2020, are correct
2. We as the board personally reviewed and approved this resolution and application during an open public meeting on August 20, 2020.

Board Member Name	Board Member Signature
Karla Reider	DocuSigned by: Karla Reider 4136E73EF96C40F...
DocuSigned by: Robbyn Fernandez E7C3E558CF0842E...	DocuSigned by: Robbyn Fernandez E7C3E558CF0842E...
DocuSigned by: Starla Pearson 125C0EE1E6EB458...	DocuSigned by: Starla Pearson 125C0EE1E6EB458...
Suzanne Rougier	DocuSigned by: Suzanne Rougier 7CC63A6450434F6...
Will Pierce	DocuSigned by: Will Pierce EB65304278A54E1...
Heidi Lupinacci	DocuSigned by: Heidi Lupinacci 14DF069BDC124A8... DocuSigned by: Brian Hodges 1C7063EAAFBF496...

Certificate Of Completion

Envelope Id: 9D2C327FC1F64C4F820407B93FD82E50
Subject: Please DocuSign: Signed FR BOCES Audit Exemption and Resolution.pdf
Source Envelope:
Document Pages: 11
Certificate Pages: 5
AutoNav: Enabled
EnvelopeId Stamping: Enabled
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Signatures: 16
Initials: 0

Status: Completed

Envelope Originator:
Harlan Howard
hi.howard@bvsd.org
IP Address: 205.170.63.230

Record Tracking

Status: Original 8/20/2020 1:37:29 PM	Holder: Harlan Howard hi.howard@bvsd.org	Location: DocuSign

Signer Events / Signature / Timestamp

Signer Events	Signature	Timestamp
Brien Hodges bhodges4@cherrycreekschools.org Security Level: Email, Account Authentication (None)	DocuSigned by: Brien Hodges 1C7063EAAFBF496... Signature Adoption: Pre-selected Style Using IP Address: 73.3.182.152	Sent: 8/20/2020 2:04:35 PM Viewed: 8/20/2020 2:09:02 PM Signed: 8/20/2020 2:12:40 PM Freeform Signing

Electronic Record and Signature Disclosure:
Accepted: 8/20/2020 2:09:02 PM
ID: 629dd625-2d62-4155-8844-a7ad4da826e1

Signer Events	Signature	Timestamp
Heidi Lupinacci heidi.lupinacci@ccsdre1.org Security Level: Email, Account Authentication (None)	DocuSigned by: Heidi Lupinacci 14DF069BDC124A8... Signature Adoption: Pre-selected Style Using IP Address: 65.154.247.50	Sent: 8/20/2020 2:04:36 PM Viewed: 8/20/2020 2:11:33 PM Signed: 8/20/2020 2:15:59 PM Freeform Signing

Electronic Record and Signature Disclosure:
Accepted: 8/20/2020 2:11:33 PM
ID: fc1b7081-19ed-436d-b416-adb0acfe322c

Signer Events	Signature	Timestamp
Karla Reider kreider@sd27j.net Security Level: Email, Account Authentication (None)	DocuSigned by: Karla Reider 4136E73EF96C40F... Signature Adoption: Drawn on Device Using IP Address: 65.121.54.67	Sent: 8/20/2020 2:04:35 PM Viewed: 8/20/2020 3:08:22 PM Signed: 8/20/2020 3:14:12 PM Freeform Signing

Electronic Record and Signature Disclosure:
Accepted: 8/20/2020 3:08:22 PM
ID: 436cf9d8-2128-4a1a-9b98-f80d3514c1fb

Signer Events	Signature	Timestamp
Robbyn Fernandez robbyn.fernandez@bvsd.org Security Level: Email, Account Authentication (None)	DocuSigned by: Robbyn Fernandez E7C3E558CF0842E... Signature Adoption: Pre-selected Style Using IP Address: 73.34.207.83	Sent: 8/20/2020 2:04:35 PM Viewed: 8/20/2020 2:14:44 PM Signed: 8/20/2020 2:15:33 PM Freeform Signing

Electronic Record and Signature Disclosure:
Accepted: 8/20/2020 2:14:44 PM
ID: 8b83b5ee-a1c2-4271-8914-ed4af51440cc

Signer Events	Signature	Timestamp
Starla Pearson sjsieveke-pearson@aurorak12.org Security Level: Email, Account Authentication (None)	DocuSigned by: Starla Pearson 125C0EE1E6EB458... Signature Adoption: Pre-selected Style Using IP Address: 184.96.6.238	Sent: 8/20/2020 2:04:35 PM Viewed: 8/20/2020 2:07:59 PM Signed: 8/20/2020 2:10:40 PM Freeform Signing

Electronic Record and Signature Disclosure:
Accepted: 8/20/2020 2:07:59 PM
ID: cde67232-e87d-4d09-b6ee-7efdc045dcac

Suzanne Rougier smrougier@aurorak12.org Security Level: Email, Account Authentication (None)	DocuSigned by: Suzanne Rougier 7CC63A6450434F6... Signature Adoption: Pre-selected Style Using IP Address: 199.254.165.82	Sent: 8/20/2020 2:04:35 PM Viewed: 8/20/2020 2:10:31 PM Signed: 8/20/2020 2:12:12 PM Freeform Signing

Electronic Record and Signature Disclosure:
Accepted: 8/20/2020 2:10:31 PM
ID: ec1eb88c-5d65-462a-b3cc-d32f34865252

Will Pierce wpierce@sd27j.net Security Level: Email, Account Authentication (None)	DocuSigned by: Will Pierce FB65304278A54F1... Signature Adoption: Pre-selected Style Using IP Address: 65.121.54.67	Sent: 8/20/2020 2:04:35 PM Viewed: 8/20/2020 3:12:44 PM Signed: 8/20/2020 3:15:48 PM Freeform Signing

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In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	8/20/2020 2:04:36 PM
Certified Delivered	Security Checked	8/20/2020 3:12:44 PM
Signing Complete	Security Checked	8/20/2020 3:15:48 PM
Completed	Security Checked	8/20/2020 3:15:48 PM

Payment Events	Status	Timestamps

Electronic Record and Signature Disclosure

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