

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

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 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of 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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. 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 STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. <http://www.lexisnexis.com/hottopics/Colorado/>
APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- ☐ Has the preparer signed the application?
- ☐ Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- ☐ Has the application been PERSONALLY reviewed and approved by the governing body?
- ☐ Are all sections of the form complete, including responses to all of the questions?
- ☐ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- ☐ Will this application be submitted electronically?
 - ☐ If yes, have you read and understand the new Electronic Signature Policy? [here](#)
 - or--
 - ☐ Have you included a resolution?
 - ☐ Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
 - ☐ Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- ☐ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- ☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

OSA LG Web Portal

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal:

MAIL: <https://apps.leg.co.gov/osa/lq>

Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

FILING METHODS

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 — A Budget to GAAP reconciliation is provided in Part 3. 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

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Douglas County Conservation District
7519A E Hwy 6
PO Box 688
Franktown, CO 80116
Heather Kelly
303-216-2622
Heather@DouglasConserves.org

CONTACT PERSON
PHONE
EMAIL

For the Year Ended
12/31/22
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:

Lori A Cardenas

TITLE

Accountant

FIRM NAME (if applicable)
ADDRESS

Autumn Accountibg, LLC

PHONE

5650 Greenwood Plaza Blvd #140 Greenwood Village, CO 80111

DATE PREPARED

303-9528-4142 EXT1

RELATIONSHIP TO ENTITY

2/6/23

Independent Accountant

PREPARER SIGNATURE REQUIRED)

Lori Cardenas

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.]

5C70320D7416448

YES

NO

☐

☒

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds		Proprietary/Fiduciary Funds		Description	Please use this space to provide explanation of any items on this page
Fund*	Fund*				
Assets					
1-1	Cash & Cash Equivalents	\$ 165,941	\$ -	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)	\$ -	\$ -	Total Current Assets	\$ -
1-7	Equipment	\$ 14,192	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -
1-8	Accumulated Depreciation	\$ (14,192)	\$ -	Other Long Term Assets [specify...]	\$ -
1-9		\$ -	\$ -		\$ -
1-10		\$ -	\$ -		\$ -
1-11	TOTAL ASSETS	\$ 165,941	\$ -	TOTAL ASSETS	\$ -
Deferred Outflows of Resources:					
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -
1-14	lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 165,941	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -
Liabilities					
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -
1-21	lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -
1-23	Sales Tax	\$ 2,303	\$ -	Other Liabilities [specify...]:	\$ -
1-24		\$ -	\$ -		\$ -
1-25		\$ -	\$ -		\$ -
1-26		\$ -	\$ -		\$ -
1-27	TOTAL LIABILITIES	\$ 2,303	\$ -	TOTAL LIABILITIES	\$ -
Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -
1-30	lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -
Fund Balance					
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Position	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -
1-36	Unassigned:	\$ 163,638	\$ -	Undesignated/Unreserved/Unrestricted	\$ -
1-37	lines 1-31 through 1-36			lines 1-31 through 1-36	
	This total should be the same as line 3-33	\$ 163,638	\$ -	This total should be the same as line 3-33	\$ -
	TOTAL FUND BALANCE	\$ 163,638	\$ -	TOTAL NET POSITION	\$ -
1-38	lines 1-27, 1-30 and 1-37			lines 1-27, 1-30 and 1-37	
	This total should be the same as line 1-15			This total should be the same as line 1-15	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 165,941	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -

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*	
3-1	Expenditures			Expenses			
3-1	General Government	\$ 165,845	\$ -	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		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
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...]:Rounding	\$ 1	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 165,846	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	TOTAL EXPENSES	\$ -	\$ -	165,846
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-26		\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-27		\$ -	\$ -	Other Financing Sources (Uses)	\$ -	\$ -	
3-28		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-29		\$ -	\$ -	Debt Principal	\$ -	\$ -	
	(Add lines 3-23 through 3-28)			(Line 3-27, plus line 3-26, less line 3-28)	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing	\$ -	\$ -	25, plus line 3-24) TOTAL GAAP RECONCILING	\$ -	\$ -	
	Sources Over (Under) Expenditures			ITEMS			
	Line 2-29, less line 3-22, less line 3-29	\$ 76,229	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year	\$ 87,409	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
	report			Net Position, January 1 from December 31 prior year	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	report	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
	Sum of Lines 3-30, 3-31, and 3-32	\$ 163,638	\$ -	Net Position, December 31	\$ -	\$ -	
	This total should be the same as line 1-37.			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.

Please use this space to provide any explanations or comments

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:

☐

☐

☐

☐

4-4

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

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

4-5

Please answer the following questions by marking the appropriate boxes.

4-5

Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?

☐

☐

☒

4-6

Date the debt was authorized:

☐

☐

☐

4-7

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

☐

☐

☐

4-8

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

☐

☐

☐

4-9

What is the amount outstanding?

☐

☐

☐

4-10

Does the entity have any lease agreements?

☐

☐

☐

4-11

What is being leased?

☐

☐

☐

4-12

What is the original date of the lease?

☐

☐

☐

4-13

Number of years of lease?

☐

☐

☐

4-14

Is the lease subject to annual appropriation?

☐

☐

☐

4-15

What are the annual lease payments?

☐

☐

☐

PART 5 - CASH AND INVESTMENTS

Please use this space to provide any explanations or comments

5-1

YEAR-END Total of ALL Checking and Savings accounts

☐

☐

☐

5-2

Certificates of deposit

☐

☐

☐

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

	AMOUNT	TOTAL
\$ -	\$ 165,941	
\$ -	\$ -	\$ 165,941

TOTAL CASH DEPOSITS		\$ -
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 165,941

Please answer the following question by marking in the appropriate box

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 AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

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.2 If no, MUST explain:

6-3	Enter the following Capital & Right-To-Use Assets table for GOVERNMENTAL	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 14,192	\$ -	\$ -	\$ 14,192
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Intangible Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Amortization Right to Use Leased Assets (Enter a negative,	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (14,192)	\$ -	\$ -	\$ (14,192)
	TOTAL	\$ -	\$ -	\$ -	\$ -
6-4	Enter the following Capital & Right-To-Use Assets table for PROPRIETARY F	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Intangible Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Amortization Right to Use Leased Assets (Enter a negative,	\$ -	\$ -	\$ -	\$ -
	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

PART 7 - PENSION INFORMATION

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?

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 yes: Please indicate the amount appropriated for each fund separately for the year reported				
	Total Appropriations By Fund			
GENERAL FUND	\$	161,750		
	\$	-		
	\$	-		
	\$	-		
PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)				
Please answer the following question by marking in the appropriate box				
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	YES ☒	NO ☐		Please use this space to provide any explanations or comments
PART 10 - GENERAL INFORMATION				
Please answer the following question by marking in the appropriate box				
10-1 Is this application for a newly formed governmental entity?	YES ☐	NO ☒		Please use this space to provide any explanations or comments
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	
Please use this space to provide any additional explanations or comments not previously included:				

OSA USE ONLY									
Entity Wide:		General Fund			Governmental Funds				
Unrestricted Cash & Investments	\$	165,941	Unrestricted Fund	\$	163,638	Total Tax Revenue	\$	-	-
Current Liabilities	\$	-	Total Fund Balance	\$	163,638	Revenue Paying Debt Service	\$	-	-
Deferred Inflow	\$	-	PY Fund Balance	\$	87,409	Total Revenue	\$	242,075	-
			Total Revenue	\$	242,075	Total Debt Service Principal	\$	-	-
			Total Expenditures	\$	165,846	Total Debt Service Interest	\$	-	-
			Interfund In	\$	-				
			Interfund Out	\$	-	Enterprise Funds			
Governmental		165,941		\$	-	Net Position	\$	-	-
Total Cash & Investments	\$	-	Proprietary	\$	-	PY Net Position	\$	-	-
Transfers In	\$	-	Current Assets	\$	-	Government-Wide			
Transfers Out	\$	-	Deferred Outflow	\$	-	Total Outstanding Debt	\$	-	-
Property Tax	\$	-	Current Liabilities	\$	-	Authorized but Unissued	\$	-	-
Debt Service Principal	\$	165,846	Deferred Inflow	\$	-	Year Authorized	\$	1/0/00	-
Total Expenditures	\$	-	Cash & Investments	\$	-				
Total Developer Advances	\$	-	Principal Expense	\$	-				
Total Developer Repayments	\$	-							

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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.

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

1	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.	
		DocuSigned by: I, Eric Ness, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed <u>Eric Ness</u> My term Expires: May 2023	Date: 3/29/2023
2	Full Name Deb Hill	DocuSigned by: I, Deb Hill, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed <u>Deb Hill</u> My term Expires: May 2023	Date: 3/29/2023
3	Full Name David Shohet	DocuSigned by: I, David Shohet, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed <u>David Shohet</u> My term Expires: May 2023	Date: 3/29/2023
4	Full Name Jeffrey Pearson	DocuSigned by: I, Jeffrey Pearson, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed <u>Jeffrey Pearson</u> My term Expires: May 2023	Date: 3/29/2023
5	Full Name Karen Bishop	DocuSigned by: I, Karen Bishop, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed <u>Karen Bishop</u> My term Expires: May 2023	Date: 3/30/2023
6	Full Name Elaine Gilman	DocuSigned by: I, Elaine Gilman, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed <u>Elaine Gilman</u> My term Expires: May 2023	Date: 3/29/2023
7	Full Name Trina Folkenberg	DocuSigned by: I, Trina Folkenberg, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed <u>Trina Folkenberg</u> My term Expires: May 2023	Date: 3/30/2023

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 2022 FOR THE DOUGLAS COUNTY CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Supervisors of the Douglas County Conservation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Douglas County Conservation District exceeded \$750,000 for Year 2022; and

WHEREAS, an application for exemption from audit for the Douglas County Conservation District has been prepared by Lori Cardenas of Autumn Accounting, a person skilled in government 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/ordained by the Board of Supervisors of the Douglas County Conservation District that the application for exemption from audit for the Douglas County Conservation District for the fiscal year ended December 31, 2022, has been personally reviewed and is hereby approved by a majority of the Board of Supervisors of the Douglas County Conservation District; that those members of the Board of Supervisors 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 Douglas County Conservation District for the fiscal year ended December 31, 2022.

ADOPTED THIS 27th day of March, 2023.

DocuSigned by:

David Shohet

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President

ATTEST:

DocuSigned by:

Deborah M Hill

898F1C4CE13E4B0...

Secretary

Members of Governing BodyTerm ExpiresSignature

DocuSigned by:

David Shohet, President

May 2025

David Shohet

65067070662404...

Jeffrey Pearson, Vice President

May 2023

jeffrey.pearson32@gmail.com

4B583995434DE...

Eric Ness, Treasurer

May 2023

Eric W Ness

8041677EB74FA...

Deborah Hill, Treasurer

May 2023

Deborah M Hill

DocuSigned by:

Karen Bishop, Member

May 2023

Karen Bishop

DocuSigned by:

Trina Folkenberg, Member

May 2025

Trina Folkenberg

DocuSigned by:

Elaine Gilman, Member

May 2025

Elaine Gilman

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