

Boulder Valley Conservation District

Financial Statements  
and  
Accountant's Compilation Report

December 31, 2023



**ATLAS CPAs & Advisors PLLC**

916 S Main St. Ste. 202

Longmont, CO 80501

—  
**It's about time.**

ACCOUNTANT'S COMPILATION REPORT

The Board of Directors  
Boulder Valley Conservation District  
Longmont, CO

Management is responsible for the accompanying balance sheet of Boulder Valley Conservation District as of December 31, 2023, and the related operating statement – all governmental and expendable trust funds and changes in fund balances and operating statement – priority and similar trust funds and changes in fund balances for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements about whether the financial statements are in accordance with the basis of accounting prescribed by the Colorado Office of the State Auditor, Local Government Audit Division.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, Local Government Audit Division, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of Boulder Valley Conservation District and the Colorado Office of the State Auditor, Local Government Audit Division and is not intended to and should not be used by anyone other than these specified parties.

Sincerely,

*ATLAS CPAs & Advisors PLLC*

**Certified Public Accountants**

**March 26, 2024**



## 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.

### 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. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS 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 STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

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

<http://www.legisnet.com/html/statutes/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? See new [here](#) policy
- 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?

[Click here to go to the portal!](#)

### FILING METHODS

**WEB PORTAL:** Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osalg> For faster processing the web portal is the preferred method for submission

**MAIL:** Office of the State Auditor

Local Government Audit Division  
1625 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: [osalg@colleg.gov](mailto:osalg@colleg.gov) or Phone: 303-869-3000

### QUESTIONS?

### 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

BOULDER VALLEY CONSERVATION DISTRICT  
9595 NELSON ROAD, BOX D  
LONGMONT, CO 80501

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

CONTACT PERSON  
PHONE  
EMAIL

VANESSA MCCrackEN  
720.378.5521  
BLDRVALLEYANDLONGMONTCDOS@GMAIL.COM

**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:

NICOLE MANDILE

TITLE

CERTIFIED PUBLIC ACCOUNTANT

FIRM NAME (if applicable)

ATLAS CPAs and ADVISORS

ADDRESS

916 S. MAIN STREET, STE 202, LONGMONT, CO 80501

PHONE

303.678.5392

RELATIONSHIP TO ENTITY

CPA

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

*Nicole Mandile*

3/29/2024

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 (1.3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed:

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\*Indicate Name of Fund  
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		Fund*	Fund*		
	<b>Assets</b>				
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ 166,942	
1-2	Investments	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ 14,696	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	
	All Other Assets (specify...)	\$ -	\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ 181,638	Total Current Assets (from Part 6-4)
1-8		\$ -	\$ -	\$ 27,117	Capital & Right to Use Assets, net (from Part 6-4)
1-9		\$ -	\$ -	\$ -	Other Long Term Assets (specify...)
1-10		\$ -	\$ -	\$ -	
1-11		\$ -	\$ -	\$ 208,755	
	<b>TOTAL ASSETS</b>	\$ -	\$ -	\$ 208,755	<b>TOTAL ASSETS</b>
	<b>Deferred Outflows of Resources:</b>				
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14		\$ -	\$ -	\$ -	
1-15		\$ -	\$ -	\$ -	
	<b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS</b>
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ 208,755	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>
	<b>Liabilities</b>				
1-16	Accounts Payable	\$ -	\$ -	\$ 2,988	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ 114	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-21		\$ -	\$ -	\$ 3,102	
1-22		\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27		\$ -	\$ -	\$ 3,102	
	<b>TOTAL LIABILITIES</b>	\$ -	\$ -	\$ 3,102	<b>TOTAL LIABILITIES</b>
	<b>Deferred Inflows of Resources:</b>				
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	
1-30		\$ -	\$ -	\$ -	
	<b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS</b>
	<b>Fund Balance</b>				
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	
1-33	Restricted (specify...)	\$ -	\$ -	\$ -	
1-34	Committed (specify...)	\$ -	\$ -	\$ -	
1-35	Assigned (specify...)	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	\$ 205,653	
1-37		\$ -	\$ -	\$ -	
	<b>TOTAL FUND BALANCE</b>	\$ -	\$ -	\$ 205,653	<b>TOTAL FUND BALANCE</b>
1-38		\$ -	\$ -	\$ -	
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	\$ 208,755	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

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*	
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 16-6)	\$ -	\$ -	Property (include mills levied in Question 16-6)	\$ -	\$ -	
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	<b>Add lines 2-1 through 2-7</b>	\$ -	\$ -	<b>Add lines 2-1 through 2-7</b>	\$ -	\$ -	
	<b>TOTAL TAX REVENUE</b>	\$ -	\$ -	<b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	\$ 297,329	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 350	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 511	\$ -	
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: State Appropriation & Stimulus	\$ 8,625	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	\$ -	\$ -	<b>Add lines 2-8 through 2-23</b>	\$ 306,815	\$ -	
	<b>TOTAL REVENUES</b>	\$ -	\$ -	<b>TOTAL REVENUES</b>	\$ 306,815	\$ -	
<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-29	<b>Add lines 2-25 through 2-28</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-28</b>	\$ -	\$ -	
2-30	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 306,815	\$ -	
	<b>GRAND TOTALS</b>	\$ -	\$ -	<b>GRAND TOTALS</b>	\$ 306,815	\$ -	

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 (803) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*	Fund*
	<b>Expenditures</b>				
3-1	General Government	\$ -	\$ -	\$ 17,235	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ 1,496	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ 2,065	\$ -
3-8	Health	\$ -	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ 107	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -
3-11	Other (specify...):	\$ -	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ 28,815	\$ -
3-13		\$ -	\$ -	\$ 3,617	\$ -
		\$ -	\$ -	\$ 6,500	\$ -
		\$ -	\$ -	\$ 129,800	\$ -
		\$ -	\$ -	\$ 700	\$ -
		\$ -	\$ -	\$ 30,459	\$ -
		\$ -	\$ -	\$ 4,710	\$ -
		\$ -	\$ -	\$ 4,500	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Debt Service	\$ -	\$ -	\$ -	\$ -
	Principal	\$ -	\$ -	\$ -	\$ -
3-15	Interest	\$ -	\$ -	\$ -	\$ -
3-16	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
3-17	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -
3-18	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -
3-19	All Other (specify...):	\$ -	\$ -	\$ -	\$ -
3-20		\$ -	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	\$ -
3-22	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	\$ 230,004	\$ -
3-22	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 230,004	\$ -
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -
3-26		\$ -	\$ -	\$ -	\$ -
3-27		\$ -	\$ -	\$ -	\$ -
3-28		\$ -	\$ -	\$ -	\$ -
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$ -	\$ -	\$ -	\$ -
3-30	<b>TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ 76,811	\$ -
	Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	\$ 76,811	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, December 31	\$ -	\$ -	\$ 128,842	\$ -
	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	\$ -	\$ -
	This total should be the same as line 1-37.	\$ -	\$ -	\$ 205,653	\$ -
	<b>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.</b>				

**PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED**

Please answer the following questions by marking the appropriate boxes.

YES  NO

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:

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

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*\*Subscription Based Information Technology Arrangements

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?

If yes: How much? \$ -

4-6 Does the debt was authorized: Date the debt was authorized:

If yes: How much? \$ -

4-7 Does the entity intend to issue debt within the next calendar year?

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?

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 5 - CASH AND INVESTMENTS**

Please provide the entity's cash deposit and investment balances.

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):

5-3

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:

5-6

5-7

5-8

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5-10

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## 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:

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:

Complete the following Capital & Right-To-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ 27,117	\$ -	\$ -	\$ 27,117
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (3,164)	\$ (5,423)	\$ -	\$ (8,587)
<b>TOTAL</b>	<b>\$ 23,953</b>	<b>\$ (5,423)</b>	<b>\$ -</b>	<b>\$ 18,530</b>

\* Must agree to prior year-end balance  
 \* Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

Please use this space to provide any explanations or comments:

YES  NO

7-1 Does the entity have an "old hire" firefighters' pension plan?   
 7-2 Does the entity have a volunteer firefighters' pension plan?   
 If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: YES  NO  N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain: YES  NO

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ -
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

**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(6)]? YES  NO

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

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

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: YES  NO

- 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
<b>Total mills</b>	0.000

- 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. YES  NO  N/A

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





**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 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 Auditor, 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 Year 20XX; and WHEREAS, an application for exemption from audit, by (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and WHEREAS, an application for exemption from audit 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 audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE be it resolved (name of the governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended (name of government), 20XX, 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 that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the year ended (name of government), 20XX.

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

Type or Print Names of Members of Governing Body

Date Term Expires

Signature

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2023 FOR THE BOULDER VALLEY CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Boulder Valley 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 fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S., and

WHEREAS, neither revenues nor expenditures for Boulder Valley Conservation District exceeded \$750,000 for year ended December 31, 2023, and

WHEREAS, an application for exemption from audit for the Boulder Valley Conservation District has been prepared by ATLAS CPAs & Advisors, 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/ordained by the Board of Directors of the Boulder Valley Conservation District that the application for exemption from audit for the Boulder County Conservation District for the year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Boulder Valley Conservation District, that those members of the Board of Directors 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 Boulder Valley Conservation District for the year ended December 31, 2023.

ADOPTED THIS 27 day of March, A.D. 2024

*Daniel J. Lisco*

\_\_\_\_\_  
President

ATTEST: 

\_\_\_\_\_  
Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Keith Bateman	May 2025	<u><i>keith bateman</i></u>
Cindy Domenico	May 2025	<u><i>Cindy Domenico</i></u>
Dan Lisco	May 2027	<u><i>Daniel J. Lisco</i></u>
Scott Miller	May 2027	<u></u>
Chris Reichard	May 2025	<u><i>Chris Reichard</i></u>



**BUNDLE ID:** UjccrK4Oq7

**CREATED:** 2024-03-26 19:47:28 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**  
Chris Reichard  
Phone:  
Email: cfreichard@gmail.com

**ADDITIONAL SIGNERS:**  
Keith Bateman  
Cindy Domenico  
Dan Lisco  
Scott Miller

### AUTHENTICATIONS

#### IP VERIFICATION / GEOLOCATION

2024-03-29 23:36:39 UTC  
IP Address: 2600:387:15:2a1b::8  
iPhone / iOS 17.3.1 / Mobile Safari  
17.3.1



**LOCATION:** 32.7797°, -96.8022° / TX, United States

### DOCUMENTS



Document  
2023\_Application\_for\_Exemption  
\_Boulder\_Valley\_Conservation\_

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**SIGNATURE**  
Chris Reichard

*Chris Reichard*



**BLUEINK ID**






XX0BLDHCIXU



DATE | TIME | EVENT INFORMATION

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2024-03-26	19:52:14	Signing link <mDyl9sa5> sent via email to Chris Reichard at cfreichard@gmail.com
2024-03-29	19:53:49	Signing link <At1KIW8G> sent via email to Chris Reichard at cfreichard@gmail.com
2024-03-29	23:36:34	Signing link <At1KIW8G> opened from IP address 2600:387:15:2a1b::8
2024-03-29	23:36:48	Signer accepted terms

 2024-03-29   23:38:38	 SIGNATURE	Document 1 Page 14	<i>Chris Reichard</i>
 2024-03-29   23:38:45		Document Submitted by Chris Reichard	



**BUNDLE ID:** UjccrK4Oq7

**CREATED:** 2024-03-26 19:46:01 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**

Cindy Domenico  
Phone:  
Email: cadomenico@gmail.com

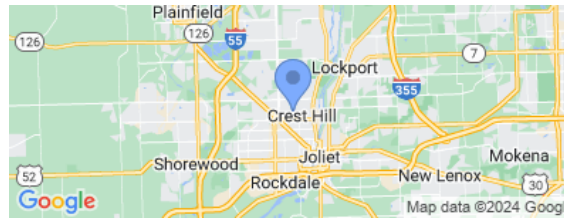
**ADDITIONAL SIGNERS:**

Keith Bateman  
Dan Lisco  
Scott Miller  
Chris Reichard

### AUTHENTICATIONS

**IP VERIFICATION / GEOLOCATION**

2024-03-27 02:03:30 UTC  
IP Address: 172.71.254.247  
iPhone / iOS 17.3.1 / Mobile Safari  
17.3.1



**LOCATION:** 41.5581°, -88.1082° / Crest Hill, IL, 60403, United States

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**SIGNATURE**

Cindy Domenico

*Cindy Domenico*



**BLUEINK ID**




ZCV5DNMLGJP



DATE | TIME | EVENT INFORMATION

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2024-03-27	02:03:29	Signing link <woaz0j9A> opened from IP address 172.71.254.247
2024-03-27	02:03:34	Signer accepted terms

2024-03-27   02:04:06	 SIGNATURE	Document 1 Page 14	<i>Cindy Domenico</i>
2024-03-27   02:04:33		Document Submitted by Cindy Domenico	



**BUNDLE ID:** UjccrK4Oq7

**CREATED:** 2024-03-26 19:46:26 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**

Dan Lisco  
Phone:  
Email: liscohorse@aol.com

**ADDITIONAL SIGNERS:**

Keith Bateman  
Cindy Domenico  
Scott Miller  
Chris Reichard

### AUTHENTICATIONS

**IP VERIFICATION / GEOLOCATION**

2024-03-27 21:27:20 UTC  
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iPhone / iOS 16.7.7 / Mobile Safari 16.6



**LOCATION:** 32.7797°, -96.8022° / TX, United States

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**SIGNATURE**

Dan Lisco

*Daniel J. Lisco*



**BLUEINK ID**





0VGC9HHXF0Q



DATE | TIME | EVENT INFORMATION

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2024-03-27   21:28:49	 SIGNATURE	Document 1 Page 14	<i>Daniel J. Lisco</i>
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**BUNDLE ID:** UjccrK4Oq7

**CREATED:** 2024-03-26 19:45:31 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**

Keith Bateman  
Phone:  
Email: batemanfarms@gmail.com

**ADDITIONAL SIGNERS:**

Cindy Domenico  
Dan Lisco  
Scott Miller  
Chris Reichard

### AUTHENTICATIONS

**IP VERIFICATION / GEOLOCATION**

2024-03-27 15:33:35 UTC  
IP Address: 172.68.35.105  
PC / Windows 10 / Edge 122.0.0



**LOCATION:** 39.7388°, -104.9868° / Denver, CO, 80252, United States

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**SIGNATURE**

Keith Bateman

*keith bateman*



**BLUEINK ID**




0YXI7WEEF%



DATE | TIME | EVENT INFORMATION

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2024-03-27	15:33:42	Signer accepted terms

2024-03-27   15:34:54	 SIGNATURE	Document 1 Page 14	<i>keith bateman</i>
2024-03-27   15:35:00		Document Submitted by Keith Bateman	



**BUNDLE ID:** UjccrK4Oq7

**CREATED:** 2024-03-26 19:46:59 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**  
Scott Miller  
Phone:  
Email: scott@rockcreekfarm.com

**ADDITIONAL SIGNERS:**  
Keith Bateman  
Cindy Domenico  
Dan Lisco  
Chris Reichard

### AUTHENTICATIONS

#### IP VERIFICATION / GEOLOCATION

2024-03-26 22:27:24 UTC  
IP Address: 172.68.34.73  
PC / Mac OS X 10.15.7 / Chrome 123.0.0



**LOCATION:** 39.7388°, -104.9868° / CO, United States

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**SIGNATURE**  
Scott Miller



**BLUEINK ID**



J50P1S9DMZS




DATE | TIME | EVENT INFORMATION

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2024-03-26	22:27:23	Signing link <9voxyKDh> opened from IP address 172.68.34.73
2024-03-26	22:27:27	Signer accepted terms

2024-03-26 | 22:33:39

  
SIGNATURE


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2024-03-26 | 22:33:45

  
SIGNATURE

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2024-03-26 | 22:33:55

Document Submitted by  
Scott Miller