

Longmont 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  
Longmont Conservation District  
Longmont, CO

Management is responsible for the accompanying balance sheet of Longmont 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 Longmont 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:

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

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

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

--of--

- 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/osa/lg> For faster processing the web portal is the preferred method for submission

**MAIL:** Office of the State Auditor

Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

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

Email: [osa.lg@colleg.gov](mailto:osa.lg@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

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

NAME OF GOVERNMENT ADDRESS  
LONGMONT CONSERVATION DISTRICT  
9595 NELSON ROAD-BOX D  
LONGMONT, CO 80501

CONTACT PERSON PHONE EMAIL  
VANESSA MCCracken, DISTRICT MANAGER  
720.378.5421  
HEDRVALLEY@LONGMONT.CO.GOV

**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 expenditures are at least \$100,000 but not more than \$750,000, and that independent means someone who is separable from the entity.

NAME: NICOLE MANDILE  
TITLE: CPA  
FIRM NAME (if applicable): ATLAS CPAs & ADVISORS  
ADDRESS: 916 S. MAIN ST, STE 202, LONGMONT, CO 80501  
PHONE: 303.678.5392  
RELATIONSHIP TO ENTITY: CERTIFIED PUBLIC ACCOUNTANT

**PREPARER (SIGNATURE REQUIRED)**

*Nicole Mandile*

DATE PREPARED  
3/27/2024

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 (9.3) 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	\$ -	\$ -	\$ 246,378	
1-2	Investments	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ 36,764	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ 2,541	
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	\$ 3,706	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ 289,389	
1-7		\$ -	\$ -	\$ 4,509	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11	<b>TOTAL ASSETS</b>	\$ -	\$ -	\$ 293,898	
	Deferred Outflows of Resources:				
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14	<b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ 293,898	
	<b>Liabilities</b>				
1-16	Accounts Payable	\$ -	\$ -	\$ 12,871	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ 2,895	
1-18	Unearned Revenue	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ 11,991	
1-21	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	\$ 27,757	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27	<b>TOTAL LIABILITIES</b>	\$ -	\$ -	\$ 27,757	
	Deferred Inflows of Resources:				
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	
1-30	<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:	\$ -	\$ -	\$ 266,141	
1-37	<b>TOTAL FUND BALANCE</b>	\$ -	\$ -	\$ 266,141	
1-38	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	\$ 293,898	

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
<b>Tax Revenue</b>						
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	<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>	\$ -	\$ -
<b>Licenses and Permits</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	\$ 425,084	\$ -
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 7,321	\$ -
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ 52,768	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 4,514	\$ -
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...):	\$ 79,694	\$ -
2-23		\$ -	\$ -		\$ -	\$ -
2-24	<b>Add lines 2-8 through 2-23</b>	\$ -	\$ -	<b>Add lines 2-8 through 2-23</b>	\$ 569,381	\$ -
	<b>TOTAL REVENUES</b>	\$ -	\$ -	<b>TOTAL REVENUES</b>	\$ 569,381	\$ -
<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>	\$ -	\$ -
	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -
2-30	<b>Add lines 2-24 and 2-29</b>	\$ -	\$ -	<b>Add lines 2-24 and 2-29</b>	\$ 569,381	\$ -
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 569,381	\$ 569,381
<b>GRAND TOTALS</b>						
		\$ -	\$ -		\$ 569,381	\$ 569,381

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		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
<b>Expenditures</b>						
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 113,332	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ 308,705	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 22,113	\$ -
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 30,909	\$ -
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 10,233	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 17,777	\$ -
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 17,375	\$ -
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 6,908	\$ -
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 21,925	\$ -
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	Other: Plot Demo	\$ 9,603	\$ -
3-13		\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
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...]:	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-21		\$ -	\$ -	All Other [specify...]:	\$ -	\$ -
3-22	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ 558,880	\$ -
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>TOTAL EXPENSES</b>	\$ -	\$ 558,880
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/Amortization	\$ -	\$ -
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	<b>(Add lines 3-23 through 3-28)</b>	\$ -	\$ -	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -
3-30	<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</b>	\$ -	\$ -	Net Increase (Decrease) in Net Position	\$ 10,501	\$ -
	Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 255,640	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Net Position, December 31	\$ -	\$ -
3-33	Fund Balance, December 31	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ 266,141	\$ -
	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	This total should be the same as line 1-37.	\$ -	\$ -
	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? YES  NO
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain: YES  NO
- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain: YES  NO

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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**\*\*Subscription Based Information Technology Arrangements** \*Must agree to prior year-end balance

- 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.]? YES  NO
- If yes: How much? \$ -
- 4-6 Date the debt was authorized: \$ -
- 4-6 Does the entity intend to issue debt within the next calendar year? YES  NO
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that is still responsible for? YES  NO
- If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES  NO
- 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? YES  NO
- What are the annual lease payments? \$ -

## PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 156,046	\$ 246,378
5-2 Certificates of deposit	\$ 90,332	\$ -
<b>TOTAL CASH DEPOSITS</b>	<b>\$ -</b>	<b>\$ -</b>

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

	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 246,378</b>

- 5-3 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.? YES  NO  N/A
- 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: YES  NO

## 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.? If no, **MUST** explain:  YES  NO

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	\$ 3,054	\$ -	\$ -	\$ 3,054
Buildings	\$ 346,539	\$ -	\$ -	\$ 346,539
Machinery and equipment	\$ 12,122	\$ -	\$ -	\$ 12,122
Furniture and fixtures	\$ 4,509	\$ -	\$ -	\$ 4,509
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)	\$ (361,715)	\$ -	\$ -	\$ (361,715)
<b>TOTAL</b>	<b>\$ 4,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,509</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:

- 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
Operating Fund	\$ 743,323
	\$ -
	\$ -
	\$ -

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(5)]? 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:

- 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:



# 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.

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

<b>1</b>	<b>Full Name</b>	<b>A MAJORITY of the members of the governing body must sign below.</b>	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: _____
<b>2</b>	<b>Full Name</b>		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: _____
<b>3</b>	<b>Full Name</b>		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: _____
<b>4</b>	<b>Full Name</b>		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: _____
<b>5</b>	<b>Full Name</b>		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: _____
<b>6</b>	<b>Full Name</b>		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: _____
<b>7</b>	<b>Full Name</b>		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: _____

**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 for (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 on behalf of the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended \_\_\_\_\_, 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 \_\_\_\_\_, 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 LONGMONT CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Longmont 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 Longmont Conservation District exceeded \$750,000 for year ended December 31, 2023, and

WHEREAS, an application for exemption from audit for the Longmont 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 Longmont Conservation District that the application for exemption from audit for the Longmont 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 Longmont 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 Longmont Conservation District for the year ended December 31, 2023.

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

*John Sekich*

\_\_\_\_\_  
President

ATTEST:

*mike Rademacher*

\_\_\_\_\_  
Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Wyatt Barnes	May 2027	 _____ <i>Richard W. Koopmann</i>
Rich Koopmann	May 2027	<i>mike Rademacher</i> _____
Mike Rademacher	May 2027	<i>John Sekich</i> _____
John Sekich	May 2025	<i>julius van thuyne</i> _____
Julius Van Thuyne, Jr.	May 2025	_____



**BUNDLE ID:** muKLZiS3xh

**CREATED:** 2024-03-26 19:55:03 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**

Wyatt Barnes  
Phone:  
Email: wyatt@redwagonfarmboulder.com

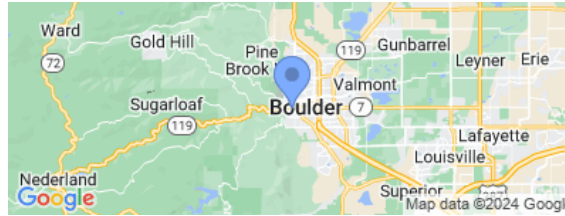
**ADDITIONAL SIGNERS:**

Rich Koopmann  
Mike Rademacher  
John Sekich  
Julius Van Thuyne

### AUTHENTICATIONS

**IP VERIFICATION / GEOLOCATION**

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PC / Windows 10 / Firefox 124.0



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### DOCUMENTS



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**SIGNATURE**  
Wyatt Barnes



**BLUEINK ID**





TGHBVRFPP8



DATE | TIME | EVENT INFORMATION

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**CREATED:** 2024-03-26 19:55:26 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**  
Rich Koopmann  
Phone:  
Email: rwkoopmann@gmail.com

**ADDITIONAL SIGNERS:**  
Wyatt Barnes  
Mike Rademacher  
John Sekich  
Julius Van Thuyne

### AUTHENTICATIONS

#### IP VERIFICATION / GEOLOCATION

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**SIGNATURE**  
Rich Koopmann

*Richard W. Koopmann*



**BLUEINK ID**




RKZIXISLKSX



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**CREATED BY:**  
Michelle Michael

**SIGNER:**

Mike Rademacher  
Phone:  
Email: mike\_rademacher@yahoo.com

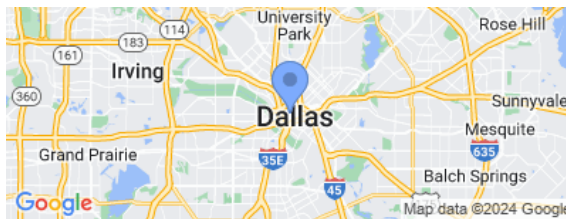
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Wyatt Barnes  
Rich Koopmann  
John Sekich  
Julius Van Thuyne

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### DOCUMENTS



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**SIGNATURE**

Mike Rademacher

*mike Rademacher*



**BLUEINK ID**





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**CREATED:** 2024-03-26 19:55:56 UTC

**CREATED BY:**  
Michelle Michael

**SIGNER:**  
John Sekich  
Phone:  
Email: jlsekich@aol.com

**ADDITIONAL SIGNERS:**  
Wyatt Barnes  
Rich Koopmann  
Mike Rademacher  
Julius Van Thuyne

### AUTHENTICATIONS

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### DOCUMENTS



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#### SIGNATURE

John Sekich

*John Sekich*



#### BLUEINK ID



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Page 14

*John Sekich*

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Page 14

*John Sekich*

2024-03-27 | 15:11:25

Document Submitted by  
John Sekich



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**CREATED BY:**  
Michelle Michael

**SIGNER:**

Julius Van Thuyne  
Phone:  
Email: vtfarms21@gmail.com

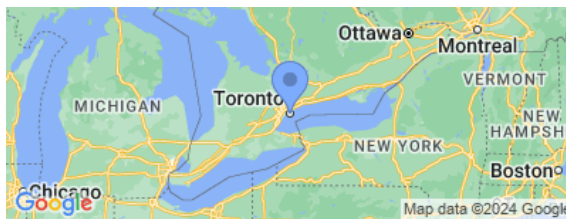
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Wyatt Barnes  
Rich Koopmann  
Mike Rademacher  
John Sekich

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### DOCUMENTS



Document  
2023\_Application\_for\_Exemption  
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14 Pages

**SIGNATURE**

Julius Van Thuyne

*Julius van thuyne*



**BLUEINK ID**




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