

# 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.

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

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

## 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 Electronic Signature Policy? See policy in Part 11.
  - OR---
  - If yes, 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 at the end of this form.)
- 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?

Check out our 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:  
[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  
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@coleg.gov](mailto: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

For the Year Ended  
12/31/2024  
or fiscal year ended:

NAME OF GOVERNMENT ADDRESS	Cope Conservation District 2862 WA County Rd LL Flagler, CO 80815
CONTACT PERSON	Carolyn Payne
PHONE	970-554-0651
EMAIL	CopeCD1950@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:	Carolyn Payne	
TITLE	Office Manager	
FIRM NAME (if applicable)	Carol's Tax & Bookkeeping Service	
ADDRESS	2862 WA CO Rd LL, Flagler, CO 80815	
PHONE	970-554-0661	
RELATIONSHIP TO ENTITY	Office Manager	

PREPARER (SIGNATURE REQUIRED)

*[Handwritten Signature]*

**DATE PREPARED**  
(No exemption shall be granted prior to the close of said fiscal year)

*6-13-25*

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:
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Fund*	Governmental Funds (Modified Accrual Basis)	Fund*	Fund*	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	Fund*
<b>Assets</b>							
1-1	Cash & Cash Equivalents		\$	-	\$	-	\$
1-2	Investments		\$	-	\$	-	\$
1-3	Receivables		\$	-	\$	-	\$
1-4	Due from Other Entities or Funds		\$	-	\$	-	\$
1-5	Property Tax Receivable		\$	-	\$	-	\$
	All Other Assets		\$	-	\$	-	\$
1-6	Lease Receivable (as Lessor)		\$	-	\$	-	\$
1-7	Other [specify...]		\$	-	\$	-	\$
1-8			\$	-	\$	-	\$
1-9			\$	-	\$	-	\$
1-10			\$	-	\$	-	\$
1-11	(add lines 1-1 through 1-10)		\$	-	\$	-	\$
	<b>TOTAL ASSETS</b>		\$	-	\$	-	\$
<b>Deferred Outflows of Resources:</b>							
1-12	[specify...]		\$	-	\$	-	\$
1-13	[specify...]		\$	-	\$	-	\$
1-14	(add lines 1-12 through 1-13)		\$	-	\$	-	\$
1-15	<b>TOTAL DEFERRED OUTFLOWS</b>		\$	-	\$	-	\$
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		\$	-	\$	-	\$
<b>Liabilities</b>							
1-16	Accounts Payable		\$	-	\$	-	\$
1-17	Accrued Payroll and Related Liabilities		\$	-	\$	-	\$
1-18	Unearned Revenue		\$	-	\$	-	\$
1-19	Due to Other Entities or Funds		\$	-	\$	-	\$
1-20	All Other Current Liabilities		\$	-	\$	-	\$
1-21	(add lines 1-16 through 1-20)		\$	-	\$	-	\$
1-22	<b>TOTAL CURRENT LIABILITIES</b>		\$	-	\$	-	\$
1-23	All Other Liabilities [specify...]		\$	-	\$	-	\$
1-24			\$	-	\$	-	\$
1-25			\$	-	\$	-	\$
1-26			\$	-	\$	-	\$
1-27	(add lines 1-22 through 1-26)		\$	-	\$	-	\$
	<b>TOTAL LIABILITIES</b>		\$	-	\$	-	\$
<b>Deferred Inflows of Resources:</b>							
1-28	Deferred Property Taxes		\$	-	\$	-	\$
1-29	Lease related (as lessor)		\$	-	\$	-	\$
1-30	(add lines 1-28 through 1-29)		\$	-	\$	-	\$
	<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:		\$	-	\$	-	\$
1-37			\$	-	\$	-	\$
	(add lines 1-31 through 1-36)		\$	-	\$	-	\$
	<b>TOTAL FUND BALANCE</b>		\$	-	\$	-	\$
1-38	(This total should be the same as line 3-36)		\$	-	\$	-	\$
	<b>TOTAL</b>		\$	-	\$	-	\$
	(Add lines 1-27, 1-30 and 1-37)		\$	-	\$	-	\$
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>		\$	-	\$	-	\$
	(This total should be the same as line 1-15)		\$	-	\$	-	\$
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>		\$	-	\$	-	\$
	(This total should be the same as line 3-36)		\$	-	\$	-	\$
	<b>TOTAL NET POSITION</b>		\$	-	\$	-	\$
	(Add lines 1-27, 1-30 and 1-37)		\$	-	\$	-	\$
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>		\$	-	\$	-	\$

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

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

Line #	Description	Governmental Funds				Description	Proprietary/Educary Funds				
		Fund*	Fund†	Fund*	Fund*		Fund*	Fund*	Fund*		
2-1	Tax Revenue										
2-1	Property (include mills levied in question 10-7)	\$ -	\$ -	\$ -	\$ -	Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
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		\$ -	\$ -	\$ -	\$ -	Tree Sales, Pesticide Mfg, Crop Sales	\$ 5,166	\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
2-8		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
2-9		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
2-10	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	Licenses and Permits	\$ 5,166	\$ -	\$ -	\$ -	\$ -
2-11	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	\$ -
2-12	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	\$ -
2-13	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
2-14	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -
2-15	Grants	\$ -	\$ -	\$ -	\$ -	Grants	\$ 118,554	\$ -	\$ -	\$ -	\$ -
2-16	Donations	\$ -	\$ -	\$ -	\$ -	Donations	\$ 331	\$ -	\$ -	\$ -	\$ -
2-17	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	\$ -
2-18	Rental Income	\$ -	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -
2-19	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -
2-20	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	Interest/Investment Income	\$ 682	\$ -	\$ -	\$ -	\$ -
2-21	Tap Fees	\$ -	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -	\$ -	\$ -	\$ -
2-22	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
2-23	All Other [specify...]	\$ -	\$ -	\$ -	\$ -	Direct Assistance	\$ 8,689	\$ -	\$ -	\$ -	\$ -
2-24		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Add lines 2-9 through 2-23	\$ -	\$ -	\$ -	\$ -		\$ 133,421	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	TOTAL REVENUES	\$ 133,421	\$ -	\$ -	\$ -	\$ -
2-25	Other Financing Sources					Other Financing Sources					
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		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
2-30		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
2-31		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
	Add lines 2-24 and 2-29	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 133,421	\$ -	\$ -	\$ -	\$ -
						GRAND TOTALS (ALL FUNDS)	\$ 133,421	\$ -	\$ -	\$ -	\$ -

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

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



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

Please answer the following questions by marking the appropriate boxes.

Yes  No

Please use this space to provide any explanations or comments

4-1 Does the entity have outstanding debt?

(If 'No' is checked, skip to question 4-3)

If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule

Yes  No

If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule

4-2 Is the debt repayment schedule attached? If no, MUST explain:

Yes  No

Is the entity current in its debt service payments? If no, MUST explain:

4-3 Is the entity current in its debt service payments? If no, MUST explain:

Yes  No

Please complete the following debt schedule, if applicable:

	Outstanding at end of prior 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>	\$ -	\$ -	\$ -	\$ -

\*\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

Yes  No

Does the entity have any authorized but unissued debt as of its fiscal year-end [Section 29-1-605(2) C.R.S.]?

4-5 How much?

NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?

Yes  No

How much?

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

How much?

Yes  No

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

4-8 What is the amount outstanding?

4-9 Does the entity have any lease agreements? What is being leased?

Yes  No

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?

What is the original date of the lease? \_\_\_\_\_

Number of years of lease? \_\_\_\_\_

Is the lease subject to annual appropriation?

What are the annual lease payments? \$ \_\_\_\_\_

**PART 5 - CASH AND INVESTMENTS**

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

Amount Total

Please use this space to provide any explanations or comments

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 38,972

5-2 Certificates of deposit \$ 30,000

5-3 Investments (If investment is a mutual fund, please list underlying investments)

Investment Name	Amount	Total
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
<b>TOTAL CASH DEPOSITS</b>	\$ 68,972	\$ 68,972
<b>TOTAL INVESTMENTS</b>	\$ -	\$ -
<b>TOTAL CASH AND INVESTMENTS</b>	\$ 68,972	\$ 68,972

Please answer the following questions by marking in the appropriate box.

Yes  No  N/A

Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

5-4 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  N/A

Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

**PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS**

Please answer the following questions by marking in the appropriate box.

- 6-1 Does the entity have capitalized assets?  Yes  No  
*(If No is checked, skip the rest of Part 6)*
- 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

Please use this space to provide any explanations or comments

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 8,935	\$ -	\$ -	\$ 8,935
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>	\$ 8,935	\$ -	\$ -	\$ 8,935

6-4 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	\$ -	\$ -	\$ -	\$ -
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>	\$ -	\$ -	\$ -	\$ -

\* Must agree to prior year-end balance  
 a Generally capital asset additions should be reported as 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 answer the following questions by marking in the appropriate box.

- 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? \_\_\_\_\_

Please use this space to provide any explanations or comments

Indicate the contributions from:

- Tax (property, SO, sales, etc.):
- State contribution amount:
- Other (gifts, donations, etc.):

TOTAL	\$ -
TOTAL	\$ -
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.

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  N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND	\$ 24,909
	\$ -
	\$ -
	\$ -
	\$ -

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 entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities 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 questions by marking in the appropriate box.

10-1 Is this application for a newly formed governmental entity?  Yes  No

10-2 Has the entity changed its name in the past or current year?  Yes  No

10-3 Is the entity a metropolitan district?  Yes  No

10-4 Does the entity have an agreement with another government to provide services?  Yes  No

10-5 List the name of the other governmental entity and the services provided:  Yes  No

10-6 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

10-7 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 report \$ amounts):

Bond redemption mills	General/other mills	Total mills

10-8 If the entity is a Title 32 Special District formed 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 11 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box.

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Yes

No

**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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 or type the names of ALL members of the governing body below.  
A MAJORITY of the members of the governing body must sign below.**

Board Member's Name:

Harley Ernst

Board Member 1  
I 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.

My term expires: May 2027

Signature Harley F. Ernst  
Date 6-13-25

Board Member's Name:

Steve Baker

Board Member 2  
I 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.

My term expires: May 2027

Signature Steve Baker  
Date 6-13-25

Board Member's Name:

Lanny Payne

Board Member 3  
I 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.

My term expires: May 2027

Signature Lanny Payne  
Date 6-13-25

Board Member's Name:

Hans Wanley

Board Member 4  
I 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.

My term expires: May 2029

Signature Hans Wanley  
Date 6-13-25

Board Member's Name:

Jim Cecil

Board Member 5  
I 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.

My term expires: May 2029

Signature Jim Cecil  
Date 6-13-25

Board Member's Name:

Board Member 6  
I 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.

My term expires:

Signature \_\_\_\_\_  
Date \_\_\_\_\_

Board Member's Name:

Board Member 7  
I 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.

My term expires:

Signature \_\_\_\_\_  
Date \_\_\_\_\_