

# APPLICATION FOR EXEMPTION FROM AUDIT SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

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 in 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).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in 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 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:

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all prior year deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections on 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 understood 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

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: <https://apps.leg.co.gov/osa/lg>

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.*

QUESTIONS? 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

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

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

|  |
|--|
| <b>Flatiron Improvement District</b>     |
| <b>c/o City and County of Broomfield</b> |
| <b>One DesCombes Driv</b>                |
| <b>Broomfield, CO 80020</b>              |
| <b>Roxanne Custer</b>                    |
| <b>303-438-6271</b>                      |
| <b>rcuster@broomfield.org</b>            |

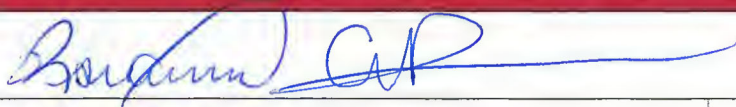
For the Year Ended  
12/31/24  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

## PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

|                           |   |
|---------------------------|---|
| NAME:                     | Roxanne Custer                            |
| TITLE                     | Controller                                |
| FIRM NAME (if applicable) |   |
| ADDRESS                   | One DesCombes Drive, Broomfield, CO 80020 |
| PHONE                     | 303-438-6271                              |

| PREPARER <small>(SIGNATURE REQUIRED)</small>                                      | DATE PREPARED<br><small>(No exemption shall be granted prior to the close of said fiscal year)</small> |
|---|--|
|  | <i>3/31/2025</i>   |

|  |  |  |
|--|--|--|
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <b>GOVERNMENTAL</b><br><small>(MODIFIED ACCRUAL BASIS)</small><br><input type="checkbox"/> | <b>PROPRIETARY</b><br><small>(CASH OR BUDGETARY BASIS)</small><br><input type="checkbox"/> |
|  |  |  |

## PART 2 - REVENUES

All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

| Line # | Description  | Round to the nearest dollar |   |
|--------|--|-----------------------------|---|
| 2-1    | Taxes: Property (report mills levied in question 10-7)                               | \$ -                        | Please use this space to provide any necessary explanations |
| 2-2    | Specific ownership   | \$ -                        |   |
| 2-3    | Sales and use  | \$ 29,329                   |   |
| 2-4    | Other (specify):   | \$ -                        |   |
| 2-5    | Licenses and permits   | \$ -                        |   |
| 2-6    | Intergovernmental: Grants  | \$ -                        |   |
| 2-7    | Conservation Trust Funds (Lottery)   | \$ -                        |   |
| 2-8    | Highway Users Tax Funds (HUTF)   | \$ -                        |   |
| 2-9    | Other (specify):   | \$ -                        |   |
| 2-10   | Charges for services   | \$ -                        |   |
| 2-11   | Fines and forfeits   | \$ -                        |   |
| 2-12   | Special assessments  | \$ -                        |   |
| 2-13   | Investment income  | \$ 58,304                   |   |
| 2-14   | Charges for utility services   | \$ -                        |   |
| 2-15   | Debt proceeds (should agree to table 4-4, column 'Issued during year')               | \$ -                        |   |
| 2-16   | Lease proceeds   | \$ -                        |   |
| 2-17   | Developer Advances received (should agree to table 4-4, column 'Issued during year') | \$ -                        |   |
| 2-18   | Proceeds from sale of capital assets   | \$ -                        |   |
| 2-19   | Fire and police pension  | \$ -                        |   |
| 2-20   | Donations  | \$ -                        |   |
| 2-21   | Other (specify):   | \$ -                        |   |
| 2-22   |  | \$ -                        |   |
| 2-23   |  | \$ -                        |   |
| 2-24   |  | \$ -                        |   |
| 2-25   |  | \$ -                        |   |
| 2-26   | (add lines 2-1 through 2-25) <b>TOTAL REVENUES</b>                                   | \$ 87,633                   |   |

## PART 3 - EXPENDITURES/EXPENSES

All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

| Line # | Description  | Round to the nearest dollar |   |
|--------|--|-----------------------------|---|
| 3-1    | Administrative   | \$ -                        | Please use this space to provide any necessary explanations |
| 3-2    | Salaries   | \$ -                        |   |
| 3-3    | Payroll taxes  | \$ -                        |   |
| 3-4    | Contract services  | \$ -                        |   |
| 3-5    | Employee benefits  | \$ -                        |   |
| 3-6    | Insurance  | \$ 2,321                    |   |
| 3-7    | Accounting and legal fees  | \$ 3,600                    |   |
| 3-8    | Repair and maintenance   | \$ 72,641                   |   |
| 3-9    | Supplies   | \$ 1,029                    |   |
| 3-10   | Utilities and telephone  | \$ 2,734                    |   |
| 3-11   | Fire/Police  | \$ -                        |   |
| 3-12   | Streets and highways   | \$ -                        |   |
| 3-13   | Public health  | \$ -                        |   |
| 3-14   | Capital outlay   | \$ -                        |   |
| 3-15   | Utility operations   | \$ -                        |   |
| 3-16   | Culture and recreation   | \$ -                        |   |
| 3-17   | Debt service principal (should agree to table 4-4, column 'Retired during year')                   | \$ -                        |   |
| 3-18   | Debt service interest  | \$ -                        |   |
| 3-19   | Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year') | \$ -                        |   |
| 3-20   | Repayment of Developer Advance Interest  | \$ -                        |   |
| 3-21   | Contribution to pension plan   | \$ -                        |   |
| 3-22   | Contribution to Fire & Police Pension Assoc.   | \$ -                        |   |
| 3-23   | Other (specify):   | \$ -                        |   |
| 3-24   | Dues - Commuting Solutions   | \$ 6,820                    |   |
| 3-25   |  | \$ -                        |   |
| 3-26   |  | \$ -                        |   |
| 3-27   |  | \$ -                        |   |
| 3-28   | (add lines 3-1 through 3-27) <b>TOTAL EXPENDITURES/EXPENSES</b>                                    | \$ 89,145                   |   |

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

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

Please answer the following questions by marking the appropriate boxes.

- |     |   | Yes                                 | No                                  |
|-----|---|-------------------------------------|-------------------------------------|
| 4-1 | Does the entity have outstanding debt?<br><i>(If 'No' is checked, skip to question 4-5)</i><br><i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, <b>MUST</b> explain below:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>                    | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, <b>MUST</b> explain below:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>         | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

| Please complete the following debt schedule, if applicable:<br><small>(please only include principal amounts)</small><br><small>(enter all amounts as positive numbers)</small> | 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>  | <b>\$ -</b>                      | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>             |

**\*\*Subscription-Based Information Technology Arrangements**

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

Please answer the following questions by marking the appropriate boxes.

- |                |  | Yes                      | No                                  |
|----------------|--|--------------------------|-------------------------------------|
| 4-5            | Does the entity have any authorized but unissued debt as of its fiscal year-end?<br>How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span><br>Date the debt was authorized: <span style="float: right; border: 1px solid black; padding: 2px; width: 150px;"></span>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>NEW</b> 4-6 | Is the authorized but unissued debt further limited by the entity's most recent Service Plan?<br>If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span><br>Date of the most recent Service Plan: <span style="float: right; border: 1px solid black; padding: 2px; width: 150px;"></span>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-7            | Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8            | Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-9            | Does the entity have any lease agreements?<br>If yes: What is being leased? <span style="float: right; border: 1px solid black; padding: 2px; width: 150px;"></span><br>What is the original date of the lease? <span style="float: right; border: 1px solid black; padding: 2px; width: 150px;"></span><br>Number of years of lease? <span style="float: right; border: 1px solid black; padding: 2px; width: 150px;"></span><br>Is the lease subject to annual appropriation? <input type="checkbox"/><br>What are the annual lease payments? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed**

## PART 5 - CASH AND INVESTMENTS

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

|   | Amount       | Total               |
|---|--------------|---------------------|
| 5-1 YEAR-END Total of ALL Checking and Savings Accounts                               | \$ 1,140,626 |                     |
| 5-2 Certificates of deposit   | \$ -         |                     |
| <b>TOTAL CASH DEPOSITS</b>  |              | <b>\$ 1,140,626</b> |
| 5-3 Investments (if investment is a mutual fund, please list underlying investments): |              |                     |
|   | \$ -         |                     |
|   | \$ -         |                     |
|   | \$ -         |                     |
|   | \$ -         |                     |
| <b>TOTAL INVESTMENTS</b>  |              | <b>\$ -</b>         |
| <b>TOTAL CASH AND INVESTMENTS</b>   |              | <b>\$ 1,140,626</b> |

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

- |     |   | Yes                                 | No                       | N/A                      |
|-----|---|-------------------------------------|--------------------------|--------------------------|
| 5-4 | Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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.)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part 5 - If no, MUST use this space to provide any explanations**

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

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

- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| 6-1 Does the entity have capital assets?<br><i>(If 'No' is checked, skip the rest of Part 6)</i>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, <b>MUST</b> explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| Complete the following capital & right-to-use assets table:   | 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  | \$ -                            | \$ -        | \$ -        | \$ -             |
| Other (explain):  | \$ -                            | \$ -        | \$ -        | \$ -             |
| Accumulated Depreciation/Amortization<br><small>(Please enter a negative, or credit, balance)</small> | \$ -                            | \$ -        | \$ -        | \$ -             |
| <b>TOTAL</b>  | <b>\$ -</b>                     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>      |

\*Must agree to prior year-end balance  
 ^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 6 - Please use this space to provide any explanations/comments or attach documentation, if needed

## PART 7 - PENSION INFORMATION

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

- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| 7-1 Does the entity have an "old hire" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firefighters' pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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 7 - Please use this space to provide any explanations or comments

## PART 8 - BUDGET INFORMATION

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

- |   | Yes                      | No                                  | N/A                      |
|---|--------------------------|-------------------------------------|--------------------------|
| 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?<br>If no, <b>MUST</b> explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- |   |                          |                                     |                          |
|---|--------------------------|-------------------------------------|--------------------------|
| 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, <b>MUST</b> explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|---|--------------------------|-------------------------------------|--------------------------|

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 |
|------------------------------------|------------------------------|
|                                    |                              |
|                                    |                              |
|                                    |                              |
|                                    |                              |

## PART 9 - TAXPAYER'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<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> |
|-----|--|--|--------------------------------|

*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.*

**Part 9 - If no, MUST use this space to provide any explanations**

## PART 10 - GENERAL INFORMATION

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

|      |   |                                 |   |
|------|---|---------------------------------|---|
| 10-1 | Is this application for a newly formed governmental entity? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|------|---|---------------------------------|---|

If yes: Date of formation:

|      |  |                                 |   |
|------|--|---------------------------------|---|
| 10-2 | Has the entity changed its name in the past or current year? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|------|--|---------------------------------|---|

If yes: Please list the NEW name:   
Please list the PRIOR name:

|      |  |                                 |   |
|------|--|---------------------------------|---|
| 10-3 | Is the entity a metropolitan district? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|------|--|---------------------------------|---|

10-4 Please indicate what services the entity provides:

|      |  |  |                                |
|------|--|--|--------------------------------|
| 10-5 | Does the entity have an agreement with another government to provide services? | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> |
|------|--|--|--------------------------------|

If yes: List the name of the other governmental entity and the services provided:

|      |   |                                 |   |
|------|---|---------------------------------|---|
| 10-6 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|------|---|---------------------------------|---|

If yes: Date filed:

|      |   |                                 |   |
|------|---|---------------------------------|---|
| 10-7 | Does the entity have a certified mill levy? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|------|---|---------------------------------|---|

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

|                       |   |
|-----------------------|---|
| Bond redemption mills | - |
| General/other mills   | - |
| <b>Total mills</b>    | - |

|      |  |                                 |                                |  |
|------|--|---------------------------------|--------------------------------|--|
| 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 <b>NO</b> , please explain. | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/A<br><input checked="" type="checkbox"/> |
|------|--|---------------------------------|--------------------------------|--|

**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.

Yes

No

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

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature Policy and Procedure

#### 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.

**Print or type the names of ALL members of current governing body below.  
A MAJORITY of the members of the governing body must sign below.**

|                   |  |                                |
|-------------------|--|--------------------------------|
| Board Member<br>1 | Board Member's Name:   | Heather Drake                  |
|                   | 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. | Signature <u>Heather Drake</u> |
|                   | My term expires: <u>2026</u>   | Date <u>3/31/25</u>            |
| Board Member<br>2 | Board Member's Name:   | Kate Taggart                   |
|                   | 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. | Signature <u>Kate Taggart</u>  |
|                   | My term expires: <u>2026</u>   | Date <u>3/31/2025</u>          |
| Board Member<br>3 | Board Member's Name:   | David Fireder                  |
|                   | 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. | Signature <u>David Frieder</u> |
|                   | My term expires: <u>2026</u>   | Date <u>03/25/2025</u>         |
| Board Member<br>4 | Board Member's Name:   | Rick Merkel                    |
|                   | 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. | Signature <u>Rick Merkel</u>   |
|                   | My term expires: <u>2026</u>   | Date <u>03.25.25</u>           |
| Board Member<br>5 | Board Member's Name:   | Honorable Austin Ward          |
|                   | 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. | Signature <u>Austin Ward</u>   |
|                   | My term expires: <u>2025</u>   | Date <u>03/25/2025</u>         |
| Board Member<br>6 | Board Member's Name:   | Jeff Romine                    |
|                   | 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. | Signature <u>Jeff Romine</u>   |
|                   | My term expires: <u>N/A (FID Staff)</u>  | Date <u>March 25, 2025</u>     |
| Board Member<br>7 | Board Member's Name:   | _____                          |
|                   | 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. | Signature _____                |
|                   | My term expires: _____   | Date _____                     |

## 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 FISCAL 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 Fiscal 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 Fiscal 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/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal 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 fiscal year ended \_\_\_\_\_, 20XX.

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

EXAMPLE - DO NOT FILL OUT THIS PAGE

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

Type or Print Names of  
Members of Governing Body \_\_\_\_\_

Date  
Term  
Expire \_\_\_\_\_

Signature \_\_\_\_\_

|       |       |       |
|-------|-------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

SAMPLE

## Certificate Of Completion

Envelope Id: 45D9CE18-E1B9-4829-9783-6C73F93BFA72

Status: Completed

Subject: Complete with Docusign: 2024 Audit Exemption.pdf

Source Envelope:

Document Pages: 11

Signatures: 6

Certificate Pages: 5

Initials: 0

AutoNav: Enabled

Envelopeld Stamping: Enabled

Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Envelope Originator:

City and County of Broomfield Managers Office

1 DesCombes Dr

Broomfield, CO 80020

cmoadminteam@broomfield.org

IP Address: 24.8.138.219

## Record Tracking

Status: Original

3/21/2025 2:47:52 PM

Holder: City and County of Broomfield Managers

Office

cmoadminteam@broomfield.org

Location: DocuSign

## Signer Events

### Signature

### Timestamp

David Frieder

David@eatateat.com

Security Level: Email, Account Authentication  
(None)

Sent: 3/25/2025 4:33:39 PM

Viewed: 3/25/2025 5:42:20 PM

Signed: 3/25/2025 5:44:23 PM

Signature Adoption: Pre-selected Style

Using IP Address: 104.28.85.157

Signed using mobile

### Electronic Record and Signature Disclosure:

Accepted: 3/25/2025 5:42:20 PM

ID: 5d5b0790-2f91-49f6-800a-8c17356f65ae

Rick Merkel

Rmerkel@thekroenkegroup.com

Property Manager

Security Level: Email, Account Authentication  
(None)

Sent: 3/25/2025 5:44:26 PM

Viewed: 3/25/2025 5:50:35 PM

Signed: 3/25/2025 5:58:34 PM

Signature Adoption: Pre-selected Style

Using IP Address: 67.165.233.39

Signed using mobile

### Electronic Record and Signature Disclosure:

Accepted: 3/25/2025 5:50:35 PM

ID: 25851847-2613-4824-853c-026a4c8b8e57

Austin Ward

award@broomfieldcitycouncil.org

Chair of the Board of Directors

Security Level: Email, Account Authentication  
(None)

Sent: 3/25/2025 5:58:36 PM

Viewed: 3/25/2025 6:03:15 PM

Signed: 3/25/2025 6:03:53 PM

Signature Adoption: Pre-selected Style

Using IP Address: 67.190.180.31

### Electronic Record and Signature Disclosure:

Accepted: 3/25/2025 6:03:15 PM

ID: 90198a4c-d38c-481f-bf2e-4766009a196e

Jeff Romine

jromine@broomfield.org

Director & Economist

Security Level: Email, Account Authentication  
(None)

Sent: 3/25/2025 6:03:55 PM

Viewed: 3/25/2025 7:20:19 PM

Signed: 3/25/2025 7:21:48 PM


Signature Adoption: Pre-selected Style

Using IP Address: 208.184.21.6


### Electronic Record and Signature Disclosure:

Accepted: 3/25/2025 7:20:19 PM

ID: 0bdf5eb-5962-42a7-9b59-a035e47767f2

| Signer Events   | Signature   | Timestamp  |
|---|---|--|
| Kate Taggart<br>Kate.Taggart@Macerich.com<br>GM<br>Security Level: Email, Account Authentication (None) | <br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 64.79.132.77 | Sent: 3/25/2025 7:21:50 PM<br>Resent: 3/27/2025 2:03:10 PM<br>Viewed: 3/31/2025 8:42:33 AM<br>Signed: 3/31/2025 8:42:58 AM |

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/31/2025 8:42:33 AM  
 ID: a7e23bc4-268c-41fa-8379-451e1c2c4a39

|   |  |  |
|---|--|--|
| Heather Drake<br>heather.drake@macerich.com<br>Security Level: Email, Account Authentication (None) | <br><br>Signature Adoption: Pre-selected Style<br>Using IP Address: 134.204.127.186 | Sent: 3/21/2025 2:54:30 PM<br>Resent: 3/24/2025 9:06:51 AM<br>Resent: 3/25/2025 8:27:46 AM<br>Resent: 3/31/2025 8:43:00 AM<br>Viewed: 3/31/2025 10:58:26 AM<br>Signed: 3/31/2025 10:59:18 AM |
|---|--|--|

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/31/2025 10:58:26 AM  
 ID: 5c1d2bcf-bee8-4daa-8df1-988b3d95d273

| In Person Signer Events | Signature | Timestamp |
|-------------------------|-----------|-----------|
|-------------------------|-----------|-----------|

| Editor Delivery Events | Status | Timestamp |
|------------------------|--------|-----------|
|------------------------|--------|-----------|

| Agent Delivery Events | Status | Timestamp |
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| Intermediary Delivery Events | Status | Timestamp |
|------------------------------|--------|-----------|
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| Certified Delivery Events | Status | Timestamp |
|---------------------------|--------|-----------|
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| Carbon Copy Events | Status | Timestamp |
|--------------------|--------|-----------|
|--------------------|--------|-----------|

| Witness Events | Signature | Timestamp |
|----------------|-----------|-----------|
|----------------|-----------|-----------|

| Notary Events | Signature | Timestamp |
|---------------|-----------|-----------|
|---------------|-----------|-----------|

| Envelope Summary Events | Status | Timestamps |
|-------------------------|--------|------------|
|-------------------------|--------|------------|

|                     |                  |                       |
|---------------------|------------------|-----------------------|
| Envelope Sent       | Hashed/Encrypted | 3/21/2025 2:54:30 PM  |
| Envelope Updated    | Security Checked | 3/25/2025 4:33:39 PM  |
| Envelope Updated    | Security Checked | 3/25/2025 4:33:39 PM  |
| Envelope Updated    | Security Checked | 3/25/2025 4:33:39 PM  |
| Envelope Updated    | Security Checked | 3/25/2025 4:33:39 PM  |
| Envelope Updated    | Security Checked | 3/25/2025 4:33:39 PM  |
| Envelope Updated    | Security Checked | 3/25/2025 4:33:39 PM  |
| Envelope Updated    | Security Checked | 3/25/2025 4:33:39 PM  |
| Certified Delivered | Security Checked | 3/31/2025 10:58:26 AM |
| Signing Complete    | Security Checked | 3/31/2025 10:59:18 AM |
| Completed           | Security Checked | 3/31/2025 10:59:18 AM |

| Payment Events | Status | Timestamps |
|----------------|--------|------------|
|----------------|--------|------------|

| Electronic Record and Signature Disclosure |
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|--|

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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

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Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact City and County of Broomfield:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

#### **To advise City and County of Broomfield of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [info@broomfield.org](mailto:info@broomfield.org) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

#### **To request paper copies from City and County of Broomfield**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [info@broomfield.org](mailto:info@broomfield.org) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

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- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to [it-devops@broomfield.org](mailto:it-devops@broomfield.org) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

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- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify City and County of Broomfield as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by City and County of Broomfield during the course of your relationship with City and County of Broomfield.