

**SAN LUIS VALLEY
COUNCIL OF GOVERNMENTS**

Exemption From Audit

December 31, 2024



**Wall,
Smith,
Bateman** Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
SLV Council of Governments
Alamosa, Colorado

Management is responsible for the accompanying financial statements of the SLV Council of Governments (Local Government), which comprise the balance sheet as of December 31, 2024, and the related operating statement for the year then ended, included in the accompanying prescribed form. 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. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, 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 SLV Council of Governments and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Wall, Smith, Bateman Inc.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

March 4, 2025

Certified Public Accountants

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | wsbepa.com

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.
- of--
- 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/osallg>

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 OR Phone: 303-869-3000

QUESTIONS?

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

San Luis Valley Council of Governments
610 State Avenue, Suite 200
Alamosa, CO 81101

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

CONTACT PERSON
PHONE
EMAIL

Sarah Stoerber
719-589-6099
sstoerber@slvdrfg.org

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.

See Independent Accountants' Compilation Report

NAME:

TITLE

FIRM NAME (if applicable)

ADDRESS

PHONE

RELATIONSHIP TO ENTITY

PREPARER (SIGNATURE REQUIRED)

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

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

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

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)		Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		General Fund*	Fund*		Fund*	Fund*
Assets						
1-1	Cash & Cash Equivalents	\$ 84,699	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 110,198	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 10,964	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets	\$ -	\$ -		\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7	Other [specify...]	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	TOTAL ASSETS	\$ 205,861	\$ -	TOTAL ASSETS	\$ -	\$ -
	Deferred Outflows of Resources:					
1-12	[specify...]	\$ -	\$ -	Deferred Outflows of Resources	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 205,861	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities						
1-16	Accounts Payable	\$ (2,290)	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ 112,207	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	TOTAL CURRENT LIABILITIES	\$ 109,917	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	TOTAL LIABILITIES	\$ 109,917	\$ -	TOTAL LIABILITIES	\$ -	\$ -
	Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	\$ -	\$ -	Deferred Inflows of Resources	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-30	TOTAL DEFERRED INFLOWS	\$ -	\$ -	Other [specify...]	\$ -	\$ -
	Fund Balance			Net Position	\$ -	\$ -
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Restricted [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Unassigned:	\$ 95,944	\$ -		\$ -	\$ -
1-37	TOTAL FUND BALANCE	\$ 95,944	\$ -	TOTAL NET POSITION	\$ -	\$ -
	This total should be the same as line 3-36			This total should be the same as line 3-36		
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 205,861	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -
	This total should be the same as line 1-15			This total should be the same as line 1-15		

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		General Fund*	Fund*	Fund*	Fund*
2-1	Tax Revenue				
2-2	Property [include mills levied in question 10-7]	\$ -	\$ -	\$ -	\$ -
2-3	Specific Ownership	\$ -	\$ -	\$ -	\$ -
2-4	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -
2-5	Other Tax Revenue [specify...]	\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ -	\$ -	\$ -	\$ -
	TOTAL TAX REVENUE				
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -
2-14	Grants	\$ 167,069	\$ -	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ 106,836	\$ -	\$ -	\$ -
2-17	Rental Income	\$ 6,600	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 278	\$ -	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
2-22	All Other [specify...]	\$ -	\$ -	\$ -	\$ -
2-23		\$ -	\$ -	\$ -	\$ -
2-24	Add lines 2-9 through 2-23	\$ 280,783	\$ -	\$ -	\$ -
	TOTAL REVENUES				
2-25	Other Financing Sources				
2-26	Debt Proceeds	\$ -	\$ -	\$ -	\$ -
2-27	Lease Proceeds	\$ -	\$ -	\$ -	\$ -
2-28	Developer Advances	\$ -	\$ -	\$ -	\$ -
2-29	Other [specify...]	\$ -	\$ -	\$ -	\$ -
2-30	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES				
2-31	Add lines 2-24 and 2-29	\$ 280,783	\$ -	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES				
	GRAND TOTALS (ALL FUNDS)	\$	\$	\$	\$

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 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Fund*	Description	Proprietary/Fiduciary Funds	
		General Fund*	Fund*			Fund*	Fund*
3-1	Expenditures						
3-1	General Government	\$ 273,886	\$ -	-	Expenses	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	-	General Operating & Administrative	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	-	Salaries	\$ -	\$ -
3-4	Fire	\$ -	\$ -	-	Payroll Taxes	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	-	Contract Services	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	-	Employee Benefits	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	-	Insurance	\$ -	\$ -
3-8	Health	\$ -	\$ -	-	Accounting and Legal Fees	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	-	Repair and Maintenance	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	-	Supplies	\$ -	\$ -
3-11	Other [specify...]	\$ -	\$ -	-	Utilities	\$ -	\$ -
3-12		\$ -	\$ -	-	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-13		\$ -	\$ -	-	Other [specify...]	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	-	Capital Outlay	\$ -	\$ -
3-14	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...]	\$ -	\$ -	-	All Other [specify...]	\$ -	\$ -
3-21		\$ -	\$ -	-		\$ -	\$ -
3-22		\$ -	\$ -	-		\$ -	\$ -
3-23		\$ -	\$ -	-		\$ -	\$ -
3-24		\$ -	\$ -	-		\$ -	\$ -
3-24	Add lines 3-1 through 3-23	\$ 273,886	\$ -	-	Add lines 3-1 through 3-23	\$ -	\$ -
3-24	TOTAL EXPENDITURES	\$ 273,886	\$ -	-	TOTAL EXPENSES	\$ -	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$ 273,886	\$ -
3-26	Interfund Transfers (In)	\$ -	\$ -	-	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	-	Other [specify...][enter negative for expense]	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	-	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	-	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	-	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	-	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31)	\$ -	\$ -	-	(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-32	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	-		\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources				Net Increase (Decrease) in Net Position		
3-33	Over (Under) Expenditures	\$ 6,897	\$ -	-	Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ -	\$ -
3-34	Line 2-30, less line 3-24, less line 3-32	\$ -	\$ -	-			
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 89,047	\$ -	-	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	-	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-35	Fund Balance, December 31	\$ -	\$ -	-	Net Position, December 31	\$ -	\$ -
3-36	Sum of Lines 3-33, 3-34, and 3-35	\$ 95,944	\$ -	-	Sum of Lines 3-33, 3-34, and 3-35	\$ -	\$ -
3-36	This total should be the same as line 1-37.	\$ 95,944	\$ -	-	This total should be the same as line 1-37.	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions 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
- (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

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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 201,773	\$ -	\$ -	\$ 201,773
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 148,227	\$ -	\$ -	\$ 148,227
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)	\$ (191,192)	\$ (14,137)	\$ -	\$ (205,329)
TOTAL	\$ 158,808	\$ (14,137)	\$ -	\$ 144,671

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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* 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 7 - PENSION INFORMATION

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

Please use this space to provide any explanations or comments

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No

If yes: Who administers the plan?

Indicate the contributions from:

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

TOTAL \$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

PART 8 - BUDGET INFORMATION

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

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

Please use this space to provide any explanations or comments

See note at the bottom of exemption for explanation as to why this entity does not file a budget.

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

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

	Yes	No
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <i>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.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments

The entity receives funding at the discretion of the counties and cities/towns and cannot impose a tax. TABOR is not applicable.

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

If yes: Date of formation: _____

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

If yes: Please list the NEW name: _____

Please list the 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 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: _____

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	-

Yes No N/A

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. _____

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 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.

<p>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.</p>	
<p>Board Member 1</p> <p>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.</p> <p>My term expires: <u>12/31/25</u></p>	<p>Board Member's Name: TOM MCCracken</p> <p>Signed by: </p> <p>Signature <u>0C822CF12B5F499...</u></p> <p>Date <u>3/30/2025</u></p>
<p>Board Member 2</p> <p>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.</p> <p>My term expires: <u>3/31/26</u></p>	<p>Board Member's Name: Vern Heersink</p> <p>Signed by: </p> <p>Signature <u>78FABD84AD4F457...</u></p> <p>Date <u>3/28/2025</u></p>
<p>Board Member 3</p> <p>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.</p> <p>My term expires: <u>3/31/26</u></p>	<p>Board Member's Name: Tyler Ratzlaff</p> <p>DocuSigned by: </p> <p>Signature <u>246E3502F2DE4F3...</u></p> <p>Date <u>3/28/2025</u></p>
<p>Board Member 4</p> <p>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.</p> <p>My term expires: _____</p>	<p>Board Member's Name: _____</p> <p>Signature _____</p> <p>Date _____</p>
<p>Board Member 5</p> <p>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.</p> <p>My term expires: _____</p>	<p>Board Member's Name: _____</p> <p>Signature _____</p> <p>Date _____</p>
<p>Board Member 6</p> <p>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.</p> <p>My term expires: _____</p>	<p>Board Member's Name: _____</p> <p>Signature _____</p> <p>Date _____</p>

Board Member
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.

My term expires: _____

Signature _____

Date _____

Certificate Of Completion

Envelope Id: 7DF4463C-68E5-4767-97F0-C8E02ADF1DC3

Status: Completed

Subject: Complete with Docusign: SLV COUNCIL OF GOVERNMENTS-2024 EXEMPTION (1).pdf

Source Envelope:

Document Pages: 14

Signatures: 3

Envelope Originator:

Certificate Pages: 5

Initials: 0

Kaytlyn Simpson

AutoNav: Enabled

, CO 81101

Envelopeld Stamping: Enabled

kaytlyns@wsbcpa.com

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

IP Address: 216.245.78.188

Record Tracking

Status: Original

Holder: Kaytlyn Simpson

Location: DocuSign

3/28/2025 7:54:20 AM

kaytlyns@wsbcpa.com

Signer Events

Tom McCracken

tmccracken@saguachecounty-co.gov

Security Level: Email, Account Authentication
(None)

Signature

Signed by:

0C822CF12B5F499...

Timestamp

Sent: 3/28/2025 7:58:17 AM

Viewed: 3/30/2025 2:36:04 PM

Signed: 3/30/2025 2:38:22 PM

Signature Adoption: Drawn on Device

Using IP Address: 8.64.33.56

Electronic Record and Signature Disclosure:

Accepted: 3/30/2025 2:36:04 PM

ID: 62b7e284-2f04-4d05-b399-04c38f67dca8

Tyler Ratzlaff

tyler.ratzlaff@riograndecounty.org

Security Level: Email, Account Authentication
(None)

DocuSigned by:

246E3502F2DE4F3...

Sent: 3/28/2025 7:58:18 AM

Viewed: 3/28/2025 10:34:35 AM

Signed: 3/28/2025 10:36:36 AM

Signature Adoption: Drawn on Device

Using IP Address: 137.119.206.31

Electronic Record and Signature Disclosure:

Accepted: 3/28/2025 10:34:35 AM

ID: b82aa1dd-c0c5-4559-9446-4418e8abe6f9

Vern Heersink

vheersink@alamosacounty.org

Security Level: Email, Account Authentication
(None)

Signed by:

78FABD84AD4F457...

Sent: 3/28/2025 7:58:17 AM

Viewed: 3/28/2025 8:23:39 AM

Signed: 3/28/2025 8:25:01 AM

Signature Adoption: Pre-selected Style

Using IP Address: 64.57.61.2

Electronic Record and Signature Disclosure:

Accepted: 3/28/2025 8:23:39 AM

ID: 2165757c-ea33-467c-9d35-fe0a79c628ff

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	3/28/2025 7:58:18 AM
Certified Delivered	Security Checked	3/28/2025 8:23:39 AM
Signing Complete	Security Checked	3/28/2025 8:25:01 AM
Completed	Security Checked	3/30/2025 2:38:22 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Kyle Green (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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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 Kyle Green:

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 contact us by email send messages to: kaytlyns@wsbcpa.com

To advise Kyle Green 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 kaytlyns@wsbcpa.com 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.

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To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- 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 kaytlyns@wsbcpa.com 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..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

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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 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 Kyle Green 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 Kyle Green during the course of your relationship with Kyle Green.