

## APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Front Range Board of Cooperative Educational Services  
6600 E. Arapahoe  
Boulder, CO 80303

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

CONTACT PERSON  
PHONE  
EMAIL

Hi Howard  
720-376-5813  
hhoward@cherrycreekschools.org

6/30/2025

## 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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
RELATIONSHIP TO ENTITY

Ryan Graham, CPA  
Partner  
The Adams Group, LLC  
6000 Greenwood Plaza Blvd., Ste 115 Greenwood Village, CO 80111  
303-733-3796  
Independent CPA

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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

*Ry Gh*

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

*Received  
9-5-25  
GGF*

# 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**

Applications for exemption from audit with revenues or expenditures of \$100,000 or more may apply for 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 and submit an application for exemption from audit **BY 11:59 PM** and submit it to the Office of the State Auditor for approval. Every person who applies for exemption from audit must do so in good faith and with knowledge of the government's financial condition. Approval for exemption from audit is granted only when the request is approved by the OSA.

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

All applications must be filed by 11:59 PM on the date of the statutory deadline. Applications submitted after the deadline will be considered late and may not be accepted. The OSA reserves the right to reject any application that is not filed on time.

**GOVERNMENTAL ACTIVITY** should be reported on the **MODIFIED ACCRUAL BASIS**.  
**PROPRIETARY ACTIVITY** should be reported on the **CASH OR BUDGETARY BASIS**.

### POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

Applications for exemption from audit should be submitted to the Office of the State Auditor, 1000 North Capitol Street, N.W., Washington, D.C. 20001. Applications should be submitted to the Office of the State Auditor, 1000 North Capitol Street, N.W., Washington, D.C. 20001. Applications should be submitted to the Office of the State Auditor, 1000 North Capitol Street, N.W., Washington, D.C. 20001. Applications should be submitted to the Office of the State Auditor, 1000 North Capitol Street, N.W., Washington, D.C. 20001.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all prior year delinquencies as committed and by the OSA?
- Has the application been **PURSUANTLY** 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.
  - If yes, have you included a resolution?
  - Does the resolution state that the governing body **PURSUANTLY** 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

<b>WEB PORTAL</b>	<a href="#">https://www.osa.ga.gov/portal</a>	<a href="https://www.osa.ga.gov/portal">https://www.osa.ga.gov/portal</a>	For faster processing the web portal is the preferred method for submission.
<b>MAIL</b>	Office of the State Auditor 1000 North Capitol Street, N.W. Washington, D.C. 20001 Phone: 202-417-1000		
<b>QUICK STRIPS</b>	1000 North Capitol Street, N.W. Washington, D.C. 20001		

## 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.



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

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
	<b>Tax Revenue</b>				<b>Tax Revenue</b>		
2-1	Property (include mills levied in question 10-7)	\$	\$	\$	Property (include mills levied in question 10-7)	\$	\$
2-2	Specific Ownership	\$	\$	\$	Specific Ownership	\$	\$
2-3	Sales and Use Tax	\$	\$	\$	Sales and Use Tax	\$	\$
2-4	Other Tax Revenue (specify )	\$	\$	\$	Other Tax Revenue (specify )	\$	\$
2-5		\$	\$	\$		\$	\$
2-6		\$	\$	\$		\$	\$
2-7		\$	\$	\$		\$	\$
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$	\$	\$	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$	\$
2-9	Licenses and Permits	\$	\$	\$	Licenses and Permits	\$	\$
2-10	Highway Users Tax Funds (HUTF)	\$	\$	\$	Highway Users Tax Funds (HUTF)	\$	\$
2-11	Conservation Trust Funds (Lottery)	\$	\$	\$	Conservation Trust Funds (Lottery)	\$	\$
2-12	Community Development Block Grant	\$	\$	\$	Community Development Block Grant	\$	\$
2-13	Fire & Police Pension	\$	\$	\$	Fire & Police Pension	\$	\$
2-14	Grants	\$	\$	\$	Grants	\$	\$
2-15	Donations	\$	\$	\$	Donations	\$	\$
2-16	Charges for Sales and Services	\$	\$	\$	Charges for Sales and Services	\$	243,353
2-17	Rental Income	\$	\$	\$	Rental Income	\$	\$
2-18	Fines and Forfeits	\$	\$	\$	Fines and Forfeits	\$	\$
2-19	Interest/Investment Income	\$	\$	\$	Interest/Investment Income	\$	\$
2-20	Tap Fees	\$	\$	\$	Tap Fees	\$	\$
2-21	Proceeds from Sale of Capital Assets	\$	\$	\$	Proceeds from Sale of Capital Assets	\$	\$
2-22	All Other (specify )	\$	\$	\$	All Other (specify )	\$	\$
2-23		\$	\$	\$		\$	\$
2-24	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$	\$	\$	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$	243,353
	<b>Other Financing Sources</b>				<b>Other Financing Sources</b>		
2-25	Debt Proceeds	\$	\$	\$	Debt Proceeds	\$	\$
2-26	Lease Proceeds	\$	\$	\$	Lease Proceeds	\$	\$
2-27	Developer Advances	\$	\$	\$	Developer Advances	\$	\$
2-28	Other (specify )	\$	\$	\$	Other (specify )	\$	\$
2-29	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$	\$	\$	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$	\$
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	\$	\$	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	243,353
2-31					<b>GRAND TOTALS (ALL FUNDS)</b>	\$	243,353

**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			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
<b>Expenditures:</b>					<b>Expenses</b>		
1	General Government	\$	\$	\$	General Operating & Administrative	\$	\$
2	Judicial	\$	\$	\$	Salaries	\$ 144,185	\$
3	Law Enforcement	\$	\$	\$	Payroll Taxes	\$ 2,091	\$
4	Fire	\$	\$	\$	Contract Services	\$ 77,100	\$
5	Highways & Streets	\$	\$	\$	Employee Benefits	\$ 35,473	\$
6	Solid Waste	\$	\$	\$	Insurance	\$ 463	\$
7	Contributions to Fire & Police Pension Assets	\$	\$	\$	Accounting and Legal Fees	\$	\$
8	Health	\$	\$	\$	Repair and Maintenance	\$	\$
9	Culture and Recreation	\$	\$	\$	Supplies	\$ 10,329	\$
10	Transfers to other funds by	\$	\$	\$	Utilities	\$	\$
11	Other (specify #)	\$	\$	\$	Contributions to Fire & Police Pension Assets	\$	\$
12		\$	\$	\$	Other (Postage, Travel, and other miscellaneous expenses)	\$ 1,726	\$
13		\$	\$	\$	Capital Outlay	\$	\$
14	Capital Outlay	\$	\$	\$	Debt Service		
15	Principal (should match amount in 4-4)	\$	\$	\$	Principal (should match amount in 4-4)	\$	\$
16	Interest	\$	\$	\$	Interest	\$	\$
17	Bond Issuance Costs	\$	\$	\$	Bond Issuance Costs	\$	\$
18	Developer Principal Repayments	\$	\$	\$	Developer Principal Repayments	\$	\$
19	Developer Interest Repayments	\$	\$	\$	Developer Interest Repayments	\$	\$
20	All Other (specify #)	\$	\$	\$	All Other (specify #)	\$	\$
21		\$	\$	\$		\$	\$
22		\$	\$	\$		\$	\$
23		\$	\$	\$		\$	\$
	<b>Add lines 3-1 through 3-23</b>				<b>Add lines 3-1 through 3-23</b>	\$ 271,367	\$
	<b>TOTAL EXPENDITURES</b>				<b>TOTAL EXPENSES</b>		
					<b>GRAND TOTAL (ALL FUNDS)</b>	\$	\$ 271,367
26	Interfund Transfers (In)	\$	\$	\$	Net Interfund Transfers (In) Out	\$	\$
27	Interfund Transfers (Out)	\$	\$	\$	Other (specify #) (omit negative for expenses)	\$	\$
28	Other Expenditures (Revenue)	\$	\$	\$	Depreciation/Amortization	\$	\$
29		\$	\$	\$	Other Financing Sources (from line 3-1)	\$	\$
30		\$	\$	\$	Capital Outlay (from line 3-14)	\$	\$
31		\$	\$	\$	Debt Principal (from line 3-15, 3-16)	\$	\$
	<b>(Add lines 3-26 through 3-31)</b>				<b>(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS</b>	\$	\$
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>						
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$	\$	\$	Net Increase (Decrease) in Net Position	\$	\$
	Line 2-30 less line 3-24, plus line 3-27	\$	\$	\$	Line 2-30 less line 3-24 plus line 3-27 less line 3-26	\$ (28,014)	\$
	Fund Balance - January 1 from December 31 prior year report	\$	\$	\$	Net Position, January 1 from December 31 prior year report	\$	\$
	Prior Period Adjustment (MIS) explain	\$	\$	\$	Prior Period Adjustment (MIS) explain	\$ 240,119	\$
	Fund Balance - December 31	\$	\$	\$	Net Position, December 31	\$	\$
	Sum of Lines 3-33, 3-34, and 3-35	\$	\$	\$	Sum of Lines 3-33, 3-34, and 3-35	\$	\$
	This total should be the same as line 1-37	\$	\$	\$	This total should be the same as line 1-37	\$ 212,105	\$

**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

Prior period adjustment required as of 7/1/24 to properly reflect net position in accordance with GASB Statement No. 84

## 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? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Please use this space to provide any explanations or comments</b>
4-2 Is the debt repayment schedule attached? If no, <b>MUST</b> explain.	<input type="checkbox"/>	<input type="checkbox"/>	
4-3 Is the entity current in its debt service payments? If no, <b>MUST</b> explain.	<input type="checkbox"/>	<input type="checkbox"/>	
4-4 Please complete the following debt schedule, if applicable: <i>(please only include principal amounts)</i> <i>(enter all amounts as positive numbers)</i>			

	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	\$ -	\$ -	\$ -	\$ -
<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 [Section 29-1-05(2) C R S ]? If yes: How much? <input style="width: 100px;" type="text"/> Date the debt was authorized: <input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Please use this space to provide any explanations or comments</b>
NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? <input style="width: 100px;" type="text"/> Date of the most recent Service Plan: <input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-7 Does the entity intend to issue debt within the next calendar year? If yes: How much? <input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-8 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-9 Does the entity have any lease agreements? If yes: What is being leased? <input style="width: 100px;" type="text"/> What is the original date of the lease? <input style="width: 100px;" type="text"/> Number of years of lease? <input style="width: 100px;" type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? <input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

## 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	\$ 214,940		
5-2 Certificates of deposit			
<b>TOTAL CASH DEPOSITS</b>		\$ 214,940	
5-3			
	\$		
	\$		
	\$		
	\$		
<b>TOTAL INVESTMENTS</b>		\$	
<b>TOTAL CASH AND INVESTMENTS</b>		\$ 214,940	

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

	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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 ]? If no, <b>MUST</b> explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Yes                      No

Please use this space to provide any explanations or comments

3. Does the entity have capital assets?  
 If No's check the box **skip the rest of Part 6**
4. Has the entity performed an annual inventory of capital assets in accordance with Section 29-1506, C.R.S. 2-11-10? **MUST** explain.

5. Complete the following Capital & Right-To-Use Assets table for **GOVERNMENTAL FUNDS**:

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$	\$	\$	\$
Buildings	\$	\$	\$	\$
Machinery and equipment	\$	\$	\$	\$
Furniture and fixtures	\$	\$	\$	\$
Infrastructure	\$	\$	\$	\$
Construction in Progress (CIP)	\$	\$	\$	\$
Leased & SBUE Right to Use Assets	\$	\$	\$	\$
Intangible Assets	\$	\$	\$	\$
Other (explain)	\$	\$	\$	\$
Accumulated Amortization Right to Use Assets (plus a negative if credit balance)	\$	\$	\$	\$
Accumulated Depreciation (plus a negative if credit balance)	\$	\$	\$	\$
<b>TOTAL</b>	\$	\$	\$	\$

6. Complete the following Capital & Right-To-Use Assets table for **PROPRIETARY FUNDS**:

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 & SBUE Right to Use Assets	\$	\$	\$	\$
Intangible Assets	\$	\$	\$	\$
Other (explain)	\$	\$	\$	\$
Accumulated Amortization Right to Use Assets (plus a negative if credit balance)	\$	\$	\$	\$
Accumulated Depreciation (plus a negative if credit balance)	\$	\$	\$	\$
<b>TOTAL</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 7 - PENSION INFORMATION

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

Yes                      No

Please use this space to provide any explanations or comments

7. Does the entity have an "old law" (unfunded) pension plan?  
 Does the entity have a voluntary firefighters' pension plan?  
 Who administers the plan?  
 Indicate the contributions from:
- |                                |    |
|--------------------------------|----|
| Employee pay (as a % of _____) | \$ |
| State contribution amount      | \$ |
| Other (explain amount, etc.)   | \$ |
| <b>TOTAL</b>                   | \$ |
- What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box.																
		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, <b>MUST</b> explain.	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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)															
<table border="1" style="width: 100%; border-collapse: collapse; background-color: #f2f2f2;"> <thead> <tr> <th style="width: 40%;">Governmental/Proprietary Fund Name</th> <th style="width: 60%;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td>Front Range BOCES Operating Fund</td> <td style="text-align: right;">\$ 339,226</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$</td> </tr> </tbody> </table>					Governmental/Proprietary Fund Name	Total Appropriations By Fund	Front Range BOCES Operating Fund	\$ 339,226		\$		\$		\$		\$
Governmental/Proprietary Fund Name	Total Appropriations By Fund															
Front Range BOCES Operating Fund	\$ 339,226															
	\$															
	\$															
	\$															
	\$															

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

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.				
		Yes	No	
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes:	Date of formation: _____			
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes:	Please list the NEW name: _____ Please list the PRIOR name: _____			
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>	<input 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided _____ Boulder Valley School District - Administration and Financial Services			
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 ]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes:	Date filed: _____			
10-7	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes:	Please provide the number of <u>mills</u> 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 <b>NO</b> , please explain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

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





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 to 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 1	Board Member's Name: Katy Roede	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 _____
Board Member 2	Board Member's Name: Jenn Sheldon	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 _____
Board Member 3	Board Member's Name: Julia LeGrand	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 _____
Board Member 4	Board Member's Name: Ari Gerzon-Kessler	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 _____
Board Member 5	Board Member's Name: Darla Quintana-Thompson	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>Darla Thompson</u>
		My term expires: <u>May 2027</u>	Date <u>9/3/25</u>
Board Member 6	Board Member's Name: Derek Mullner	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 _____
Board Member 7	Board Member's Name: Erica Mason	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 _____



Before this 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. Second members may be certified. Also by signing the individual member certifies that this application for exemption from audit has been prepared in compliance with Section 26-3-102, C.R.S. which states that governmental agency with revenues and expenditures of more than \$ 100,000 that is more than \$ 50,000 must have an application prepared by an independent accountant with knowledge of governmental accounting completed to the best of their knowledge, and to be made and use. Use additional copies 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 1	Board Member's Name: Katy Roede	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 _____ Date _____
Board Member 2	Board Member's Name: Jenn Sheldon	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 _____ Date _____
Board Member 3	Board Member's Name: Julia LeGrand	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 _____ Date _____
Board Member 4	Board Member's Name: Ari Gerzon-Kessler	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 _____ Date _____
Board Member 5	Board Member's Name: Darla Quintana-Thompson	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 _____ Date _____
Board Member 6	Board Member's Name: Derek Mullner	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 _____ Date _____
Board Member 7	Board Member's Name: Erica Mason	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 <u>May 2027</u>	Signature <u>Erica Mason</u> Date <u>9/3/25</u>



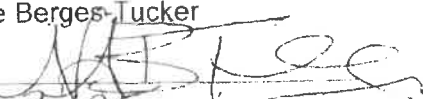
Print or type the names of ALL members of the governing body below  
A MAJORITY of the members of the governing body must sign below.

Board Member 1	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:	Katy Roede Signature Date:
Board Member 2	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: May 2026	Jenn Sheldon Signature: <i>Jennifer Sheldon</i> Date: 4/3/2025
Board Member 3	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: May 2027	Julia LeGrand Signature: <i>Julia LeGrand</i> Date: Sept 3, 2025
Board Member 4	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:	Ari Gerzon-Kessler Signature Date:
Board Member 5	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:	Darla Quintana-Thompson Signature Date:
Board Member 6	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:	Derek Mullner Signature Date:
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:	Erica Mason Signature Date:



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 8	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: <u>May 2027</u>	Natalie Berges-Tucker Signature:  Date: <u>9-3-25</u>
Board Member 9	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: _____	Melissa Fike Signature: _____ Date: _____
Board Member 10	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: _____	Karla Reider Signature: _____ Date: _____
Board Member 11	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: _____
Board Member 12	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: _____
Board Member 13	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: _____
Board Member 14	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: _____



Enclosed 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-e04, 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 8	Board Member's Name:	Natalie Berges-Tucker
8	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 9	Board Member's Name:	Melissa Fike
9	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: <u>MAY 2026</u>	Signature <u>Melissa Fike</u> Date <u>9/3/25</u>
Board Member 10	Board Member's Name:	Karla Reider
10	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: <u>May 2027</u>	Signature <u>Karla Reider</u> Date <u>9-3-25</u>
Board Member 11	Board Member's Name:	
11	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 12	Board Member's Name:	
12	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 13	Board Member's Name:	
13	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 14	Board Member's Name:	
14	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 _____

