

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 (Article 29, Part 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 **ELECTRONICALLY** and submit it to the Office of the State Auditor (OSA) for approval. Every piece of an application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting approved for an Exemption from Audit, 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 90 DAYS AFTER THE ACCOUNTING YEAR END FOR EXEMPTION. APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH THE FISCAL YEAR END.

For more information, visit the OSA website at <http://www.osa.state.co.us> or call 303-869-3000.

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

Applications submitted on or after the deadline will not be accepted.

For your reference, Colorado Revised Statute 26-1-101 can be found at this address:

Applications submitted on or after the deadline will not be accepted.

<http://www.leg.state.co.us/RS/RS026101.htm>

Applications must be fully and accurately completed.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all prior year deficiencies as communicated by the OSA?
- Has the application been **PERSONALLY** reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the Electronic Signature Policy? See policy in Part 11.
 - or
 - If yes, have you included a resolution?
 - Does the resolution state that the governing body **PERSONALLY** reviewed and approved the resolution in an open public meeting?
 - Has the resolution been signed by a **MAJORITY** of the governing body? (See Sample resolution at the end of this form.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier)
 - If yes, does the application include **ORIGINAL INK SIGNATURES** from the **MAJORITY** of the governing body?

Check out our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more!
See the link below:

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL Register and submit your Applications at our web portal.

<https://apps.tdq.co.gov/osa/h/>

For faster processing the web portal is the preferred method for submission.

MAIL Office of the State Auditor
Local Government Audit Division
P.O. Box 10000
Denver, CO 80202

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@tdq.co.gov or Phone: 303-869-3000

IMPORTANT!

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

Governmental Activity should be reported on the **Modified Accrual Basis**.

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

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Front Range Board of Cooperative Educational Services
6500 E. Arapahoe
Boulder, CO 80303
Hi Howard
720-375-5813
hhoward@cherrycreekschools.org

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

6/30/2025

CONTACT PERSON
PHONE
EMAIL

CERTIFICATION OF PREPARER

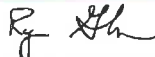
I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues 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

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

PREPARER (SIGNATURE REQUIRED)



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

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)	
		Fund*	Fund*	Fund*		Fund*	Fund*
Assets							
1-1	Cash & Cash Equivalents	\$	\$	\$	Cash & Cash Equivalents	\$ 214,940	\$
1-2	Investments	\$	\$	\$	Investments	\$	\$
1-3	Receivables	\$	\$	\$	Receivables	\$ 6,149	\$
1-4	Due from Other Entities or Funds	\$	\$	\$	Due from Other Entities or Funds	\$	\$
1-5	Property Tax Receivable	\$	\$	\$	Other Current Assets (specify)	\$	\$
1-6	All Other Assets	\$	\$	\$		\$	\$
1-6	Lease Receivable (as Lessor)	\$	\$	\$	Total Current Assets	\$ 221,089	\$
1-7	Other (specify)	\$	\$	\$	Capital & Right to Use Assets (net (from Part 4))	\$	\$
1-8		\$	\$	\$	Other Long Term Assets (specify)	\$	\$
1-9		\$	\$	\$		\$	\$
1-10		\$	\$	\$		\$	\$
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	\$	\$	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 221,089	\$
Deferred Outflows of Resources							
1-12	(specify)	\$	\$	\$	(specify)	\$	\$
1-13	(specify)	\$	\$	\$	(specify)	\$	\$
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	\$	\$	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	\$
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	\$	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 221,089	\$
Liabilities							
1-16	Accounts Payable	\$	\$	\$	Accounts Payable	\$ 3,932	\$
1-17	Accrued Payroll and Related Liabilities	\$	\$	\$	Accrued Payroll and Related Liabilities	\$ 1,500	\$
1-18	Unearned Revenue	\$	\$	\$	Accrued Interest Payable	\$	\$
1-19	Due to Other Entities or Funds	\$	\$	\$	Due to Other Entities or Funds	\$ 3,552	\$
1-20	All Other Current Liabilities	\$	\$	\$	All Other Current Liabilities	\$	\$
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	\$	\$	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 8,984	\$
1-21	All Other Liabilities (specify)	\$	\$	\$	Proprietary Debt Outstanding (from Part 4)	\$	\$
1-22		\$	\$	\$	Other Liabilities (specify)	\$	\$
1-23		\$	\$	\$		\$	\$
1-24		\$	\$	\$		\$	\$
1-25		\$	\$	\$		\$	\$
1-26		\$	\$	\$		\$	\$
1-27	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$	\$	\$	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ 8,984	\$
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$	\$	\$	Pension/OP&B Related	\$	\$
1-29	Lease related (as lessor)	\$	\$	\$	Other (specify)	\$	\$
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	\$	\$	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	\$
Fund Balance							
1-31	Nonspendable Prepaid	\$	\$	\$	Net Position		
1-32	Nonspendable Inventory	\$	\$	\$	Net Investment in Capital and Right to Use Assets	\$	\$
1-33	Restricted (specify)	\$	\$	\$	Emergency Reserves	\$	\$
1-34	Committed (specify)	\$	\$	\$	Other Designations/Reserves	\$	\$
1-35	Assigned (specify)	\$	\$	\$	Restricted	\$	\$
1-36	Unassigned	\$	\$	\$	Undesignated/Unreserved/Unrestricted	\$ 212,105	\$
1-36	Add lines 1-31 through 1-36				Add lines 1-31 through 1-36		
1-36	This total should be the same as line 3-36				This total should be the same as line 3-36		
1-36	TOTAL FUND BALANCE	\$	\$	\$	TOTAL NET POSITION	\$ 212,105	\$
1-37	Add lines 1-27, 1-30 and 1-37				Add lines 1-27, 1-30 and 1-37		
1-37	This total should be the same as line 1-15				This total should be the same as line 1-15		
1-37	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	\$	\$	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 221,089	\$

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
Tax Revenue					Tax Revenue		
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	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -
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	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ -	\$ -	\$ -	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 243,353	\$ -
Other Financing Sources					Other Financing Sources		
2-25	Debt Proceeds	\$ -	\$ -	\$ -	Debt Proceeds	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	Lease Proceeds	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-28	Other [specify ...]	\$ -	\$ -	\$ -	Other [specify ...]	\$ -	\$ -
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 243,353	\$ -
2-31					GRAND TOTALS (ALL FUNDS)	\$ 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*
	Expenditures				Expenses		
3-1	General Government	\$	\$	\$	General Operating & Administrative	\$	\$
3-2	Judicial	\$	\$	\$	Salaries	\$ 144,185	\$
3-3	Law Enforcement	\$	\$	\$	Payroll Taxes	\$ 2,091	\$
3-4	Fire	\$	\$	\$	Contract Services	\$ 77,100	\$
3-5	Highways & Streets	\$	\$	\$	Employee Benefits	\$ 35,473	\$
3-6	Solid Waste	\$	\$	\$	Insurance	\$ 463	\$
3-7	Contributions to Fire & Police Pension Assoc	\$	\$	\$	Accounting and Legal Fees	\$	\$
3-8	Health	\$	\$	\$	Repair and Maintenance	\$	\$
3-9	Culture and Recreation	\$	\$	\$	Supplies	\$ 10,329	\$
3-10	Transfers to other districts	\$	\$	\$	Utilities	\$	\$
3-11	Other (specify)	\$	\$	\$	Contributions to Fire & Police Pension Assoc	\$	\$
3-12		\$	\$	\$	Other (Postage, travel, and other miscellaneous expenses)	\$ 1,726	\$
3-13		\$	\$	\$		\$	\$
3-14	Capital Outlay	\$	\$	\$	Capital Outlay	\$	\$
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$	\$	\$	Principal (should match amount in 4-4)	\$	\$
3-16	Interest	\$	\$	\$	Interest	\$	\$
3-17	Bond Issuance Costs	\$	\$	\$	Bond Issuance Costs	\$	\$
3-18	Developer Principal Repayments	\$	\$	\$	Developer Principal Repayments	\$	\$
3-19	Developer Interest Repayments	\$	\$	\$	Developer Interest Repayments	\$	\$
3-20	All Other (specify)	\$	\$	\$	All Other (specify)	\$	\$
3-21		\$	\$	\$		\$	\$
3-22		\$	\$	\$		\$	\$
3-23		\$	\$	\$		\$	\$
3-24	Add lines 3-1 through 3-23	\$	\$	\$	Add lines 3-1 through 3-23	\$ 271,367	\$
	TOTAL EXPENDITURES	\$	\$	\$	TOTAL EXPENSES	\$	\$
3-25					GRAND TOTAL (ALL FUNDS)	\$ 271,367	\$
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 2-25)	\$	\$
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	\$	\$
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	\$	\$		\$	\$
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30 less line 3-24, less line 3-32	\$	\$	\$	Net Increase (Decrease) in Net Position Line 2-30 less line 3-24, plus line 3-32, less line 3-26	\$ (28,014)	\$
3-34	Fund Balance - January 1 from December 31 prior year report	\$	\$	\$	Net Position, January 1 from December 31 prior year report	\$	\$
3-35	Prior Period Adjustment (MUSL explain) Fund Balance - December 31	\$	\$	\$	Prior Period Adjustment (MUSL explain)	\$ 240,119	\$
3-36	Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37	\$	\$	\$	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 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	Please use this space to provide any explanations or comments	
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"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div>	<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>				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other <i>(specify)</i>	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

**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 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
if yes:	How much? Date the debt was authorized:	\$ -	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div>
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
if yes:	How much? Date of the most recent Service Plan:	\$ -	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div>
4-7	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
if yes:	How much?	\$ -	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div>
4-8	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
if yes:	What is the amount outstanding?	\$ -	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div>
4-9	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
if yes:	What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments?	\$ -	<div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 2px;"></div>

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		Amount	Total	Please use this space to provide any explanations or comments
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 214,940		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 214,940	
5-3	INVESTMENTS <i>(If investment is a mutual fund, please list underlying investments):</i>			
		\$ -		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ -	
TOTAL CASH AND INVESTMENTS			\$ 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 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, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div>	<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

- 6.1 Does the entity have capitalized assets?
(If 'No' is checked, skip the rest of Part 6) Yes No
- 6.2 Has the entity performed an annual inventory of capital assets in accordance with Section 291.506, 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 ^A	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	\$	\$	\$	\$

6.4

Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions ^A	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	\$	\$	\$	\$

^A Must agree to prior year-end balance

^A Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

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

Yes No

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
- 8.1 Who administers the plan? _____
- Indicate the contributions from:
- | | |
|--------------------------------------|----|
| Taxable pay (net of social security) | \$ |
| State contribution amount | \$ |
| Other (give details, 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	Please use this space to provide any explanations or comments												
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 checked="" 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, MUST 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;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: left;">Governmental/Proprietary Fund Name</th> <th style="text-align: right;">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		\$ -		\$ -		\$ -		\$ -
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PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box.				Yes	No	Please use this space to provide any explanations or comments
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"/>			
<small>Note: An exception to the cap on the growth of TABOR taxes is applying the entity's rate to 5 percent of emergency services requirements. Entities should determine if they meet this requirement of TABOR.</small>						

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate box.				Yes	No	Please use this space to provide any explanations or comments
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>			
10-4	Please indicate what services the entity provides:	Front Range BOCES strengthens educators' leadership and instructional practices while elevating student voices in learning tasks.				
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" 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 checked="" type="checkbox"/>			
If yes	Date filed:					
10-7	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" 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 NO , please explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

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 is accurate and true. Use additional pages if needed.

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

Board Member's Name:	Katy Roede
Board Member 1 I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	Signature _____ Date _____
Board Member's Name:	Jenn Sheldon
Board Member 2 I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	Signature _____ Date _____
Board Member's Name:	Julia LeGrand
Board Member 3 I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	Signature _____ Date _____
Board Member's Name:	Ari Gerzon-Kessler
Board Member 4 I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	Signature _____ Date _____
Board Member's Name:	Darla Quintana-Thompson
Board Member 5 I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: <u>May 2027</u>	Signature <u>Darla Thompson</u> Date <u>9/3/25</u>
Board Member's Name:	Derek Mullner
Board Member 6 I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	Signature _____ Date _____
Board Member's Name:	Erica Mason
Board Member 7 I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	Signature _____ Date _____

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

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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: <i>Jenn Sheldon</i>
		My term expires: <i>May 2026</i>	Date: <i>9/3/2025</i>
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: <i>Julia LeGrand</i>
		My term expires: <i>May 2027</i>	Date: <i>Sept. 3, 2025</i>
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: _____
		My term expires: _____	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: _____
		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: _____

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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 _____

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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: _____	Natalie Berges-Tucker Signature _____ Date _____
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: <u>MAY 2026</u>	Melissa Fike Signature <u>Melissa Fike</u> Date <u>9/3/25</u>
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: <u>May 2027</u>	Karla Reider Signature <u>Karla Reider</u> Date <u>9-3-25</u>
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