

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS  
  
CONTACT PERSON  
PHONE  
EMAIL

VILLAGE EAST METROPOLITAN DISTRICT NO. 5  
c/o Fromm & Company LLC  
8200 S. Quebec Street, Suite A3 - 305  
Centennial, CO 80112  
Cathy Fromm  
(970) 875-7047  
contact@frommco.us

For the Year Ended  
12/31/2023  
or fiscal year ended:

## 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: Cathy Fromm  
TITLE: Partner  
FIRM NAME (if applicable): Fromm & Company LLC  
ADDRESS: 8200 S. Quebec Street, Suite A3 - 305, Centennial, CO 80112  
PHONE: (303) 912-8401  
RELATIONSHIP TO ENTITY: CPA

PREPARER (SIGNATURE REQUIRED)

*Cathy Fromm*

DATE PREPARED

3.22.24

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 <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
---------------------------------	---

If Yes, date filed:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		
<b>Assets</b>					
1-1	Cash & Cash Equivalents	\$ 1,302	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	
1-3	Receivables	\$ 8,295	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 102	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 1	\$ -	\$ -	
	All Other Assets [specify...]				
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	
1-7	Prepaid Expense	\$ 4,191	\$ -	\$ -	
1-8	Developer Receivable	\$ 29,000	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11	<b>TOTAL ASSETS</b>	\$ 42,891	\$ -	\$ -	
	Deferred Outflows of Resources:				
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14	<b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 42,891	\$ -	\$ -	
<b>Liabilities</b>					
1-16	Accounts Payable	\$ 42,295	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-21	<b>TOTAL CURRENT LIABILITIES</b>	\$ 42,295	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27	<b>TOTAL LIABILITIES</b>	\$ 42,295	\$ -	\$ -	
	Deferred Inflows of Resources:				
1-28	Deferred Property Taxes	\$ 1	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	
1-30	<b>TOTAL DEFERRED INFLOWS</b>	\$ 1	\$ -	\$ -	
	Fund Balance				
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	
1-33	Restricted [specify...]: TABOR Reserve	\$ 5,195	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ (4,600)	\$ -	\$ -	
1-37	<b>TOTAL FUND BALANCE</b>	\$ 595	\$ -	\$ -	
	This total should be the same as line 3-33				
1-38	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 42,891	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 10-6)	\$ 1	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
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	\$ 1	\$ -	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	\$ 110,211	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 175	\$ -	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	Intergovernmental Revenue	\$ 34,243	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 144,630	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ 29,000	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ 29,000	\$ -	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	\$ 173,630	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	173,630
<b>GRAND TOTALS</b>					<b>GRAND TOTALS</b>		
		\$ 173,630	\$ -			\$ -	\$ 173,630

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) 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 (803) 869-3000 for assistance.

# PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Governmental Funds		Description	Proprietary/Fiduciary Funds	
	General Fund*	Fund*		Fund*	Fund*
<b>Expenditures</b>					
3-1	\$ 173,035	\$ -	General Government	\$ -	\$ -
3-2	\$ -	\$ -	Judicial	\$ -	\$ -
3-3	\$ -	\$ -	Law Enforcement	\$ -	\$ -
3-4	\$ -	\$ -	Fire	\$ -	\$ -
3-5	\$ -	\$ -	Highways & Streets	\$ -	\$ -
3-6	\$ -	\$ -	Solid Waste	\$ -	\$ -
3-7	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-8	\$ -	\$ -	Health	\$ -	\$ -
3-9	\$ -	\$ -	Culture and Recreation	\$ -	\$ -
3-10	\$ -	\$ -	Transfers to other districts	\$ -	\$ -
3-11	\$ -	\$ -	Other [specify...]:	\$ -	\$ -
3-12	\$ -	\$ -		\$ -	\$ -
3-13	\$ -	\$ -		\$ -	\$ -
3-14	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	\$ -	\$ -	Debt Service	\$ -	\$ -
3-15	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	\$ -	\$ -	Interest	\$ -	\$ -
3-17	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -
3-21	\$ -	\$ -		\$ -	\$ -
3-22	\$ 173,035	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ 173,035
3-23	\$ -	\$ -	Interfund Transfers (In)	\$ -	\$ -
3-24	\$ -	\$ -	Interfund Transfers Out	\$ -	\$ -
3-25	\$ -	\$ -	Other Expenditures (Revenues):	\$ -	\$ -
3-26	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-27	\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -
3-28	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-29	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-30	\$ -	\$ -	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -
	\$ 595	\$ -	Line 2-29, less line 3-22, less line 3-29, less line 3-23	\$ -	\$ -
3-31	\$ -	\$ -	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -
3-32	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-33	\$ -	\$ -	Fund Balance, December 31	\$ -	\$ -
	\$ 595	\$ -	Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -
	\$ 595	\$ -	TOTAL EXPENDITURES for all funds (Line 3-22) 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 items on this page

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

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES  NO
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain: YES  NO
- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain: YES  NO
- 4-4

Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SEITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ 29,000	\$ -	\$ 29,000
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 29,000</b>	<b>\$ -</b>	<b>\$ 29,000</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES  NO   
 If yes: How much? \$ 99,450,000  
 Date the debt was authorized: 11/8/2022
- 4-6 Does the entity intend to issue debt within the next calendar year? YES  NO
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES  NO
- 4-8 Does the entity have any lease agreements? YES  NO
- 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? YES  NO   
 What are the annual lease payments? \$ \_\_\_\_\_

## PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
Certificates of deposit	\$ 1,302	\$ 1,302
<b>TOTAL CASH DEPOSITS</b>	<b>\$ -</b>	<b>\$ 1,302</b>

Investments (if investment is a mutual fund, please list underlying investments):

	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 1,302</b>

Please answer the following question by marking in the appropriate box

- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES  NO  N/A
- 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: YES  NO

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

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

YES  NO

6-1 Does the entity have capitalized assets?  YES  NO  
 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

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
<b>6-3</b> Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>6-4</b> Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 \* Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

YES  NO

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?  YES  NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

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:  YES  NO  N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:  YES  NO  N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund - amendment in process	\$ 175,000
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

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)]?  YES  NO  N/A

Note: An election to exempt the government from the expanding limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity?  YES  NO  N/A

If yes:

Date of formation:

- 10-2 Has the entity changed its name in the past or current year?  YES  NO  N/A

If Yes:

NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district?  YES  NO  N/A

- 10-4 Please indicate what services the entity provides:  YES  NO  N/A

Construct and maintain all or parts of services and infrastructure, as noted within the Service Plan.

- 10-5 Does the entity have an agreement with another government to provide services?  YES  NO  N/A

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

Village East District Nos. 1, 2 & 4 to finance construction and operations.

- 10-6 Does the entity have a certified mill levy?  YES  NO  N/A

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	38.941
General/Other mills	5.726
<b>Total mills</b>	<b>44.667</b>

- 10-7 **NEW 2023:** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.  YES  NO  N/A

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

**OSA USE ONLY**

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$ 1,302	\$ (4,600)	1
Current Liabilities	\$ 42,295	\$ 595	-
Deferred Inflow	\$ 1	\$ -	-
	\$ 173,630	\$ 173,630	-
	\$ 173,035	\$ 173,035	-
	\$ 42,891	\$ 42,891	-
	\$ 42,295	\$ 42,295	-
<b>Governmental</b>			
Total Cash & Investments	\$ 1,302	\$ -	
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Property Tax	\$ 1	\$ -	
Debt Service Principal	\$ -	\$ -	
Total Expenditures	\$ 173,035	\$ -	
Total Developer Advances	\$ -	\$ -	
Total Developer Repayments	\$ -	\$ -	
			11/8/2022
			\$ 99,450,000



# PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES  NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

## Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures 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:

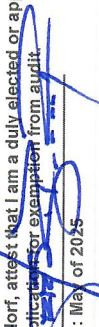
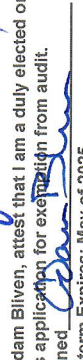
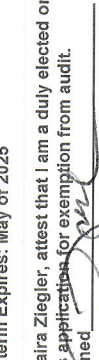
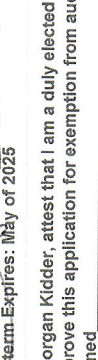
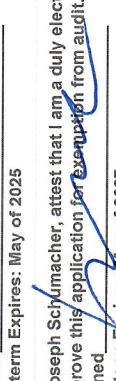
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 three 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 revenue and expenditures of \$750,000 or less 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.

### MUST Print the names of ALL members of the governing body below.

	Full Name	Signature	Date	My term Expires
1	Larry Buckendorf		3/26/24	May of 2025
2	Adam Bliven		3/26/24	May of 2025
3	Laura Ziegler		3/26/24	May of 2025
4	Morgan Kidder		3/26/24	May of 2025
5	Joseph Schumacher		3/26/24	May of 2027
6	N/A			
7	N/A			