

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT	TRAILMARK METROPOLITAN DISTRICT	
ADDRESS	7995 E. Prentice Avenue, Suite 103E Greenwood Village, CO 80111	
CONTACT PERSON	Sue Blair	
PHONE	303-481-4960	
EMAIL	sblair@crsofcolorado.com	
FAX	303-481-4961	

For the Year Ended  
12/31/2019  
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:	Joan Beans
TITLE	Accountant
FIRM NAME (if applicable)	Community Resource Services of Colorado
ADDRESS	7995 E. Prentice Avenue, Suite 103E, Greenwood Village, CO 80111
PHONE	303-381-4981
DATE PREPARED	3/20/2020
RELATIONSHIP TO ENTITY	Accountant

**PREPARER (SIGNATURE REQUIRED)**

Joan Beans

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**

\* Indicate Name of Fund  
NOTE: Attach additional sheets as necessary.

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*	
1-1	Cash & Cash Equivalents	\$ 81,142	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 1,003,294	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 102,281	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-6		\$ -	\$ -	Capital Assets, net	\$ -	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10)	\$ 1,186,717	\$ -	(add lines 1-1 through 1-10)	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,186,717	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
	<b>Liabilities</b>			<b>Liabilities</b>			
1-14	Accounts Payable	\$ 49,790	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 153	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 49,943	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28		\$ 49,943	\$ -	(add lines 1-19 through 1-27)	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 101,404	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
	<b>Fund Balance</b>			<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted - Tabor	\$ 1,200	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 1,024,170	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
	Add lines 1-30 through 1-35	\$ -	\$ -	Add lines 1-30 through 1-35	\$ -	\$ -	
	This total should be the same as line 3-33	\$ 1,095,370	\$ -	This total should be the same as line 3-33	\$ -	\$ -	
	TOTAL FUND BALANCE	\$ 1,095,370	\$ -	TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36	\$ -	\$ -	Add lines 1-28, 1-29 and 1-36	\$ -	\$ -	
	This total should be the same as line 1-13	\$ 1,186,717	\$ -	This total should be the same as line 1-13	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 1,186,717	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Fund	Fund*	Fund*	
2-1	Tax Revenue					
2-1	Property (Include mills levied in Question 10-9)	\$ 118,969	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 10,137	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue: HOA Cost Sharing	\$ 219,774	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 348,880</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TAX REVENUE</b>					
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 24,451	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (Specify...):	\$ -	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	<b>\$ 373,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>					
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-27	Other (Specify...):	\$ -	\$ -	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
2-29	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Add lines 2-24 and 2-28</b>	<b>\$ 373,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					<b>\$ 373,331</b>

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 (303) 869-3000 for assistance.

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

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	
3-1	Expenditures						
3-1	General Government	\$ 126,330	\$ -	Expenses	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Salaries	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Insurance	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Supplies	\$ -	\$ -	
3-11		\$ -	\$ -	Utilities	\$ -	\$ -	
3-12		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-13		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-14	Capital Outlay	\$ 430,424	\$ -	Capital Outlay	\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-16	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-21	All Other [specify...]	\$ -	\$ -	All Other [specify...]	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 556,754	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES	\$ -	\$ -	
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (uses)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal	\$ -	\$ -	
3-29		\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ (183,423)	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
	Line 2-29, less line 3-22, plus line 3-29			Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 1,218,793	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
	Sum of Line 3-30, 3-31, and 3-32	\$ 1,035,370	\$ -	Line 3-30 plus line 3-31	\$ -	\$ -	
	This total should be the same as line 1-36.			This total should be the same as line 1-36.	\$ -	\$ -	
	IF GRAND 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.						
							GRAND TOTAL \$ 556,754



**PART 6 - CAPITAL ASSETS**

Please answer the following question by marking in the appropriate box

- 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

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 125,570	\$ -	\$ -	\$ 125,570
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 36,534	\$ -	\$ -	\$ 36,534
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ 430,424	\$ -	\$ 430,424
Construction In Progress (cip)	\$ -	\$ -	\$ -	\$ -
Other : Water rights (not depreciated)	\$ 23,984	\$ -	\$ -	\$ 23,984
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (20,124)	\$ (16,783)	\$ -	\$ (36,907)
<b>TOTAL</b>	<b>\$ 165,964</b>	<b>\$ 413,641</b>	<b>\$ -</b>	<b>\$ 579,605</b>

6-4 Complete the following Capital 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)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

**PART 7 - PENSION INFORMATION**

Please answer the following question by marking in the appropriate box

- 7-1 Does the entity have an "old hire" firemen's pension plan?  YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES  NO  
If yes: Who administers the plan?

Please use this space to provide any explanations or comments:

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?

<b>TOTAL</b>	<b>\$ -</b>
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**PART 8 - BUDGET INFORMATION**

Please use this space to provide any explanations or comments:

- Please answer the following question by marking in the appropriate box
- 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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
General	\$ 784,295
	\$ -
	\$ -
	\$ -

**PART 9 - TAX PAYERS BILL OF RIGHTS (TABOR)**

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(f))?  
 Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the provisions of TABOR.  YES  NO  N/A

**PART 10 - GENERAL INFORMATION**

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity?  YES  NO
- If yes: Date of formation: \_\_\_\_\_

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

If Yes: NEW name \_\_\_\_\_

PRIOR name \_\_\_\_\_

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

- 10-4 Please indicate what services the entity provides:  
 Streets, sanitary sewer, water, traffic and safety controls, storm drainage, park and recreation, streetscape  YES  NO

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

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

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

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

Bond Redemption mills	0.000
General/Other mills	4.000
<b>Total mills</b>	<b>4.000</b>

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

**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.

**Print the names of ALL members of the governing body below.**

	Full Name	MAJORITY of the members of the governing body must complete and sign in the column below.
1	Carl Fankhouser <i>Carl's</i> Full Name	I, <i>Carl's</i> Fankhouser, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <i>[Signature]</i> Date: <i>03/30/2020</i> My term Expires: May 2020
2	Norman Lupton Full Name	I, Norman Lupton, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: May 2022
3	Sandy Farish Full Name	I, Sandy Farish, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: May 2022
4	Catherine LaClair Full Name	I, Catherine LaClair, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: May 2020
5	Rick Handley Full Name	I, Rick Handley, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: May 2020
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____



**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?  YES  NO

**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 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 board 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.

**Print the names of ALL members of the governing body below.**

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Curt Fankhouser	I, Curt Fankhouser, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2020
2	Norman Lupton	I, Norman Lupton, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <i>Norman Lupton</i> Date: <i>3/30/2022</i> My term Expires: May 2022
3	Sandy Farish	I, Sandy Farish, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2022
4	Catherine LaClair	I, Catherine LaClair, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2022
5	Rick Handley	I, Rick Handley, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2020
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**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?

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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 emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individual's 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.

**Print the names of ALL members of the governing body below. A MAJORITY of the members of the governing body must complete and sign in the column below.**

	Full Name		
1	Curt Fankhouser	I, Curt Fankhouser, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2020	
2	Norman Lupton	I, Norman Lupton, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2022	
3	Sandy Farish	I, Sandy Farish, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Sandy Farish</u> Date: <u>3/31/2020</u> My term Expires: May 2022	
4	Catherine LaClair	I, Catherine LaClair, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2022	
5	Rick Handley	I, Rick Handley, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2020	
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	YES	NO
	<input type="checkbox"/>	<input type="checkbox"/>

**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures**

**Policy - Requirements**

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4	Catherine LaClair	I, Catherine LaClair, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Catherine LaClair</u> Date: <u>9/3/20</u> My term Expires: May 2022
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**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	YES	NO
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**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures**

**Policy - Requirements**

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