

**RESOLUTION 2020 02-3**

**RESOLUTION FOR AN APPLICATION FOR EXEMPTION FROM AUDIT**

(Pursuant to Section 2901-604, C.R.S.)

A RESOLUTION APPROVING AN APPLICATION FOR EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE GLACIER VIEW FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Glacier View Fire Protection District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Glacier View Fire Protection District exceeded \$500,000 for fiscal year 2019; and

WHEREAS, an application for exemption from audit for the Glacier View Fire Protection District has been prepared by Anderson & Whitney, PC a professional corporation of certified public accountants with knowledge of government accounting; and

WHEREAS, said application from audit has been completed in accordance with regulations issued by the state auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Glacier View Fire Protection District that the application for exemption from audit for the Glacier View Fire Protection District for the fiscal year ended December 31, 2019, has been reviewed and is hereby approved by a majority of the Board of Directors of the Glacier View Fire Protection District; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the Glacier View Fire Protection District for the fiscal year ended December 31, 2019.

The undersigned hereby certifies that he/she is the duly elected and qualified District Administrator and the custodian of the books and records and seal of Glacier View Fire Protection District, a Special District, duly formed pursuant to the laws of the state of Colorado and that the foregoing is a true record of a resolution duly adopted at a meeting of the Glacier View Fire Protection Board of Directors and that said meeting was held in accordance with state law and the Bylaws of the above-named Special District on March 23, 2020 and that said resolution is now in full force and effect without modification or rescission.

IN WITNESS WHEREOF, I have executed my name as District Administrator and have hereunto affixed the corporate seal of the above-named Special District this, 23<sup>rd</sup> day of March 2020.

 3/23/2020  
Cheryl Franz, District Administrator

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Glacier View Fire Protection District  
1414 Green Mountain Dr  
Livermore, CO 80536

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Cheryl Franz  
970-493-3353  
gvfdoffice1@gmail.com  
970-493-3376

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

Alan Holmberg  
CPA  
Anderson & Whitney, P.C.  
5801 W 11th St, Suite 300, Greeley, CO 80634  
970-352-7990  
February 4, 2020  
None - independent from entity

**PREPARER (SIGNATURE REQUIRED)**

**See Attached Report**

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 type="checkbox"/>

If Yes, date filed:



Independent Accountant's Compilation Report

Board of Directors  
Glacier View Fire Protection District  
Livermore, Colorado

Management is responsible for the accompanying financial statements of Glacier View Fire Protection District as of December 31, 2019 and for the year then ended in the accompanying Application for Exemption from Audit and for determining that the Application for Exemption from Audit is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with *Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying Application for Exemption from Audit nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

These financial statements and supplementary information are for the use of the Office of the State Auditor and are presented in accordance with the requirements of the Application for Exemption from Audit, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, conclusion, nor provide any form of assurance on such supplementary information.

*Anderson & Whitney, P.C.*

February 21, 2020

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*	Fund*
<b>Assets</b>					
1-1	Cash & Cash Equivalents	\$ 211,756	\$ -	\$ -	\$ -
1-2	Investments	-	-	-	-
1-3	Receivables	299,139	-	-	-
1-4	Due from Other Entities or Funds	-	-	-	-
	All Other Assets [specify...]	-	-	-	-
1-5		-	-	-	-
1-6		-	-	-	-
1-7		-	-	-	-
1-8		-	-	-	-
1-9		-	-	-	-
1-10		-	-	-	-
1-11	<b>TOTAL ASSETS</b>	\$ 510,895	\$ -	\$ -	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	-	-	-	-
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 510,895	\$ -	\$ -	\$ -
<b>Liabilities</b>					
1-14	Accounts Payable	-	-	-	-
1-15	Accrued Payroll and Related Liabilities	1,737	-	-	-
1-16	Accrued Interest Payable	-	-	-	-
1-17	Due to Other Entities or Funds	-	-	-	-
1-18	All Other Current Liabilities	-	-	-	-
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 1,737	\$ -	\$ -	\$ -
1-20	All Other Liabilities [specify...]	-	-	-	-
1-21		-	-	-	-
1-22		-	-	-	-
1-23		-	-	-	-
1-24		-	-	-	-
1-25		-	-	-	-
1-26		-	-	-	-
1-27		-	-	-	-
1-28	<b>TOTAL LIABILITIES</b>	\$ 1,737	\$ -	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	-	-	-	-
	<b>Fund Balance</b>	\$ 291,613	\$ -	\$ -	\$ -
1-30	Nonspendable Prepaid	-	-	-	-
1-31	Nonspendable Inventory	-	-	-	-
1-32	Restricted: TABOR	5,687	-	-	-
1-33	Committed [specify...]	-	-	-	-
1-34	Assigned [specify...]	-	-	-	-
1-35	Unassigned:	211,658	-	-	-
1-36		-	-	-	-
	<b>Net Position</b>	\$ -	\$ -	\$ -	\$ -
	Net Investment in Capital Assets	-	-	-	-
	Emergency Reserves	-	-	-	-
	Other Designations/Reserves	-	-	-	-
	Restricted	-	-	-	-
	Undesignated/Unreserved/Unrestricted	-	-	-	-
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 217,545	\$ -	\$ -	\$ -
1-37	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 510,895	\$ -	\$ -	\$ -

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*	Fund*
<b>Tax Revenue</b>					
2-1	Property (include mills levied in Question 10-6)	\$ 166,999	\$ -	\$ -	\$ -
2-2	Specific Ownership	\$ 12,125	\$ -	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	\$ -
2-5		\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -
2-8	<b>Add lines 2-1 through 2-7</b>	\$ 179,124	\$ -	\$ -	\$ -
	<b>TOTAL TAX REVENUE</b>				
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -
2-14	Grants	\$ 1,459	\$ -	\$ -	\$ -
2-15	Donations	\$ 6,852	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 716	\$ -	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
2-22	All Other (specify...):	\$ 1,428	\$ -	\$ -	\$ -
2-23		\$ -	\$ -	\$ -	\$ -
2-24	<b>Add lines 2-8 through 2-23</b>	\$ 189,579	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>				
<b>Other Financing Sources</b>					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -
2-27	Other: Miscellaneous Income	\$ 24,491	\$ -	\$ -	\$ -
2-28	<b>Add lines 2-25 through 2-27</b>	\$ 24,491	\$ -	\$ -	\$ -
	<b>TOTAL OTHER FINANCING SOURCES</b>				
2-29	<b>Add lines 2-24 and 2-28</b>	\$ 214,070	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				
	<b>GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES</b> 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.				\$ 214,070

Please use this space to provide explanation of any items on this page.

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

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

## Proprietary/Fiduciary Funds

## Governmental Funds

Line #	Description	Fund*	Fund*	Fund*	Fund*
<b>Expenditures</b>					
3-1	General Government	\$ 87,294	\$ -	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ 29,333	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ 6,680	\$ -	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -
3-11	Other: Station/Buildings	\$ 6,675	\$ -	\$ -	\$ -
3-12	Fire Apparatus	\$ 14,946	\$ -	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
General Operating & Administrative					
	Salaries	\$ -	\$ -	\$ -	\$ -
	Payroll Taxes	\$ -	\$ -	\$ -	\$ -
	Contract Services	\$ -	\$ -	\$ -	\$ -
	Employee Benefits	\$ -	\$ -	\$ -	\$ -
	Insurance	\$ -	\$ -	\$ -	\$ -
	Accounting and Legal Fees	\$ -	\$ -	\$ -	\$ -
	Repair and Maintenance	\$ -	\$ -	\$ -	\$ -
	Supplies	\$ -	\$ -	\$ -	\$ -
	Utilities	\$ -	\$ -	\$ -	\$ -
	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -
	Other [specify...]	\$ -	\$ -	\$ -	\$ -
Capital Outlay					
Debt Service					
	Principal	\$ 15,017	\$ -	\$ -	\$ -
	Interest	\$ 4,245	\$ -	\$ -	\$ -
	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -
	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -
	All Other [specify...]	\$ -	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	\$ -
3-22	<b>Add lines 3-1 through 3-21</b>	\$ 164,190	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>					
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -
3-24	Interfund Transfers out	\$ -	\$ -	\$ -	\$ -
3-25	Other Expenditures (Revenue):	\$ -	\$ -	\$ -	\$ -
3-26		\$ -	\$ -	\$ -	\$ -
3-27		\$ -	\$ -	\$ -	\$ -
3-28		\$ -	\$ -	\$ -	\$ -
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>					
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
	Line 2-29, less line 3-22, plus line 3-29	\$ 49,880	\$ -	\$ -	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -
		\$ 167,665	\$ -	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -
	Sum of Line 3-30, 3-31, and 3-32	\$ 217,545	\$ -	\$ -	\$ -
	This total should be the same as line 1-36.	\$ -	\$ -	\$ -	\$ -
<b>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.</b>					

**GRAND TOTAL**  
\$ 164,190

## 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	\$ 75,082	\$ -	\$ 15,017	\$ 60,065
Leases	\$ -	\$ -	\$ -	-
Developer Advances	\$ -	\$ -	\$ -	-
Other (specify):	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 75,082</b>	<b>\$ -</b>	<b>\$ 15,017</b>	<b>\$ 60,065</b>

\*must agree to prior year ending balance

4-5 Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? YES  NO
- If yes: How much? \$ -
- 4-6 Date the debt was authorized: -
- 4-6 Does the entity intend to issue debt within the next calendar year? YES  NO
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES  NO
- If yes: What is the amount outstanding? \$ -
- 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

5-1 Please provide the entity's cash deposit and investment balances.

	AMOUNT	TOTAL
YEAR-END Total of ALL Checking and Savings accounts	\$ 67,552	-
Certificates of deposit	\$ 144,204	-
<b>TOTAL CASH DEPOSITS</b>	<b>\$ -</b>	<b>\$ 211,756</b>

5-2 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>\$ 211,756</b>

5-3 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 ASSETS**

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES  NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: YES  NO

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

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 304,014	\$ -	\$ -	\$ 304,014
Machinery and equipment	\$ 922,485	\$ -	\$ -	\$ 922,485
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (553,018)	\$ (64,385)	\$ -	\$ (617,403)
<b>TOTAL</b>	<b>\$ 673,481</b>	<b>\$ (64,385)</b>	<b>\$ -</b>	<b>\$ 609,096</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

Please use this space to provide any explanations or comments:

- 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?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 6,071
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 6,071</b>

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



**PART 8 - BUDGET INFORMATION**

Please use this space to provide any explanations or comments:

YES NO N/A

8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:  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 Fund	\$ 196,011
	\$ -
	\$ -
	\$ -

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

Please use this space to provide any explanations or comments:

YES NO

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  YES  NO

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

**PART 10 - GENERAL INFORMATION**

Please use this space to provide any explanations or comments:

YES NO

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

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:

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	1,150
General/Other mills	10,500
<b>Total mills</b>	<b>11,650</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.
  - 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	
1	David H. Burk	I, <u>David H. Burk</u> , 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>[Signature]</u> Date: <u>25 MAR 2020</u> My term Expires: <u>2020</u>
2	Randy Golden	I, <u>Randy Golden</u> , 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>[Signature]</u> Date: <u>3-23-2020</u> My term Expires: <u>2022</u>
3	Steve Switzer	I, <u>Steve Switzer</u> , 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>[Signature]</u> Date: <u>3-23-2020</u> My term Expires: <u>2022</u>
4	David Thompson	I, <u>David Thompson</u> , 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>[Signature]</u> Date: <u>3-17-2020</u> My term Expires: <u>2020</u>
5	Paul Lameiro	I, <u>Paul Lameiro</u> , 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>[Signature]</u> Date: <u>3-27-2020</u> My term Expires: <u>2020</u>
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: _____