

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

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

<b>NAME OF GOVERNMENT ADDRESS</b>	Pinnacle Farms Metropolitan District C/O Spencer Fano, LLP 1700 Lincoln Street, Suite 2000 Denver, CO 80203
<b>CONTACT PERSON</b>	Russ Dykstra
<b>PHONE</b>	303-839-3800
<b>EMAIL</b>	rdykstra@spencerfano.com

## 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.

<b>NAME:</b>	Diane Wheeler
<b>TITLE</b>	District Accountant
<b>FIRM NAME (if applicable)</b>	Simmons & Wheeler, P.C.
<b>ADDRESS</b>	304 Inverness Way South, Suite 490 Englewood, CO 80112
<b>PHONE</b>	303-689-0833
<b>RELATIONSHIP TO ENTITY</b>	CPA engaged to prepare financial statements for the District

**PREPARER (SIGNATURE REQUIRED)**

<b>DATE PREPARED</b>	Mar 11, 2024		
<b>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.]</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">YES <input type="checkbox"/></td> <td style="width: 50%; text-align: center;">NO <input checked="" type="checkbox"/></td> </tr> </table>	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>		

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		General Fund	Fund*	Fund*	Fund*
<b>Assets</b>					
1-1	Cash & Cash Equivalents	\$ 63,892	\$ -	\$ -	\$ -
1-2	Investments	\$ 1,609,068	\$ -	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 983	\$ -	\$ -	\$ -
1-5	Property Tax Receivable	\$ 235,304	\$ -	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -	\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ -
1-7		\$ -	\$ -	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	\$ -
1-9		\$ -	\$ -	\$ -	\$ -
1-10		\$ -	\$ -	\$ -	\$ -
1-11	<b>TOTAL ASSETS</b>	<b>\$ 1,909,247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	(add lines 1-1 through 1-10)				
<b>Deferred Outflows of Resources:</b>					
1-12	[specify...]	\$ -	\$ -	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 1,909,247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	(add lines 1-15 through 1-15)				
<b>Liabilities</b>					
1-16	Accounts Payable	\$ 19,641	\$ -	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 46	\$ -	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 19,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	\$ -
1-23		\$ -	\$ -	\$ -	\$ -
1-24		\$ -	\$ -	\$ -	\$ -
1-25		\$ -	\$ -	\$ -	\$ -
1-26		\$ -	\$ -	\$ -	\$ -
1-27	<b>TOTAL LIABILITIES</b>	<b>\$ 19,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	(add lines 1-21 through 1-26)				
<b>Deferred Inflows of Resources:</b>					
1-28	Deferred Property Taxes	\$ 235,304	\$ -	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	<b>\$ 235,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	(add lines 1-28 through 1-29)				
<b>Fund Balance</b>					
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -
1-33	Restricted (TRABOR)	\$ 5,700	\$ -	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	\$ -
1-36	Unassigned:	\$ 1,648,556	\$ -	\$ -	\$ -
1-37		\$ -	\$ -	\$ -	\$ -
	(add lines 1-31 through 1-36)				
<b>TOTAL FUND BALANCE</b>					
1-38		<b>\$ 1,654,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	(add lines 1-27, 1-30 and 1-37)				
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>					
		<b>\$ 1,909,247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	(add lines 1-27, 1-30 and 1-37)				

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

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*		Fund*	Fund*
<b>Tax Revenue</b>						
2-1	Property (Include mills levied in Question 10-4)	\$ 251,802	\$ -	Property (Include mills levied in Question 10-4)	\$ -	\$ -
2-2	Specific Ownership	\$ 13,717	\$ -	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	\$ 265,519	\$ -	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	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ 90,228	\$ -	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 2-8 through 2-23 TOTAL REVENUES	\$ 355,747	\$ -	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	\$ -	\$ -	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	\$ 355,747	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ 355,747

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

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

Governmental Funds		Proprietary/Fiduciary Funds	
General Fund	Fund*	Fund*	Fund*
<b>Expenditures</b>			
3-1	\$ 105,760	\$ -	\$ -
3-2	-	-	-
3-3	-	-	-
3-4	-	-	-
3-5	-	-	-
3-6	-	-	-
3-7	-	-	-
3-8	-	-	-
3-9	-	-	-
3-10	-	-	-
3-11	-	-	-
3-12	-	-	-
3-13	-	-	-
3-14	\$ 221,713	-	-
3-15	-	-	-
3-16	-	-	-
3-17	-	-	-
3-18	-	-	-
3-19	-	-	-
3-20	-	-	-
3-21	-	-	-
3-22	\$ 327,473	-	-
3-23	-	-	-
3-24	-	-	-
3-25	-	-	-
3-26	-	-	-
3-27	-	-	-
3-28	-	-	-
3-29	-	-	-
3-30	-	-	-
3-31	-	-	-
3-32	-	-	-
3-33	-	-	-
	\$ 1,654,256	-	-
<b>GRAND TOTAL</b>			
	\$ 327,473	-	-
<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 (should match amount in 4-4)			
Interest			
Bond Issuance Costs			
Developer Principal Repayments			
Developer Interest Repayments			
All Other [specify...]			
<b>TOTAL EXPENSES</b>			
Add lines 3-1 through 3-21			
-			
<b>Net Interfund Transfers (In) Out</b>			
Other [specify...][enter negative for expense]			
Depreciation/Amortization			
Other Financing Sources (uses)			
Capital Outlay			
Debt Principal			
(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)			
<b>TOTAL GAAP RECONCILING ITEMS</b>			
-			
<b>Net Increase (Decrease) in Net Position</b>			
Line 2-29, less line 3-22, plus line 3-29, less line 3-23			
-			
<b>Net Position, January 1 from December 31 prior year report</b>			
-			
<b>Prior Period Adjustment (MUST explain)</b>			
Net Position, December 31			
Sum of Lines 3-30, 3-31, and 3-32			
-			
<b>This total should be the same as line 1-37.</b>			
-			

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.

## 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:  
N/A

4-3 Is the entity current in its debt service payments? If no, **MUST** explain:  
N/A

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 & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Must agree to prior year-end balance

### \*\*\*Subscription Based Information Technology Arrangements

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? \$ 12,139,998

Date the debt was authorized: 11/5/2002

4-6 Does the entity intend to issue debt within the next calendar year?

If yes:  
How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

If yes:  
What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?

If yes:  
What is being leased? \_\_\_\_\_

Number of years of lease? \_\_\_\_\_

Is the lease subject to annual appropriation?

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:

5-1 YEAR-END Total of ALL Checking and Savings accounts AMOUNT TOTAL

5-2 Certificates of deposit \$ 63,892 \$ -

**TOTAL CASH DEPOSITS \$ 63,892**

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

C-Safe \$ 1,609,068

\$ -

\$ -

\$ -

**TOTAL INVESTMENTS \$ 1,609,068**

**TOTAL CASH AND INVESTMENTS \$ 1,672,960**

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

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

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

6-3	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance <sup>**</sup> beginning of the year	Additions*	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 8,547	\$ -	\$ -	\$ 8,547
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ 77,336	\$ 221,713	\$ -	\$ 299,049
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Intangible Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ 160,000	\$ -	\$ -	\$ 160,000
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ (7,405)	\$ -	\$ -	\$ (8,259)
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 238,478	\$ 220,859	\$ -	\$ 459,337
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance <sup>**</sup> beginning of the year	Additions*	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)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</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**

Please use this space to provide any explanations or comments:

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.): \$ -  
**TOTAL** \$ -  
 What is the monthly benefit paid for 20 years of service per retiree as of Jan 17 \$ -

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

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

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

Please indicate the amount appropriated for each fund separately for the year reported

General Fund	Governmental/Proprietary Fund Name	Total Appropriations By Fund
\$		815,463
\$		-
\$		-
\$		-

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 spending 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.

Please answer the following question by marking in the appropriate box

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

Date of formation:

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

If yes:

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

10-4 Please indicate what services the entity provides:

Streets, traffic control, water, sewer, park and recreation

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

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  N/A

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	42.000
<b>Total mills</b>	<b>42.000</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**

	General Fund		Governmental Funds		Notes
<b>Entity Wide:</b>					
Unrestricted Cash & Investments	\$ 1,672,960	Unrestricted Fund Balance	\$ 1,648,556	Total Tax Revenue	\$ 265,519
Current Liabilities	\$ 19,687	Total Fund Balance	\$ 1,654,256	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$ 235,304	PY Fund Balance	\$ 1,625,882	Total Revenue	\$ 355,747
		Total Revenue	\$ 355,747	Total Debt Service Principal	\$ -
		Total Expenditures	\$ 327,473	Total Debt Service Interest	\$ -
				Total Assets	\$ 1,909,247
				Total Liabilities	\$ 19,687
<b>Governmental</b>		Interfund In	\$ -	Enterprise Funds	\$ -
Total Cash & Investments	\$ 1,672,960	Interfund Out	\$ -	Net Position	\$ -
Transfers In	\$ -	- Proprietary	\$ -	- PY Net Position	\$ -
Transfers Out	\$ -	- Current Assets	\$ -	- Government-Wide	\$ -
Property Tax	\$ 251,802	- Deferred Outflow	\$ -	- Total Outstanding Debt	\$ -
Debt Service Principal	\$ 327,473	- Current Liabilities	\$ -	- Authorized but Unissued	\$ -
Total Expenditures	\$ -	- Deferred Inflow	\$ -	- Year Authorized	\$ 12,139,998
Total Developer Advances	\$ -	- Cash & Investments	\$ -		
Total Developer Repayments	\$ -	- Principal Expense	\$ -		

11/5/2002



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:

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either:
  - Include a copy of an adopted resolution that documents formal approval by the Board, or
  - 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.**

1	Full Name Purnachand Avula	I, <u>Purnachand Avula</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>Purnachand Avula</u> My term Expires: <u>2025</u> Date: <u>Apr 1, 2024</u>
2	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: _____ My term Expires: _____ Date: _____
3	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: _____ My term Expires: _____ Date: _____
4	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: _____ My term Expires: _____ Date: _____
5	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: _____ My term Expires: _____ Date: _____
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: _____ My term Expires: _____ Date: _____
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: _____ My term Expires: _____ Date: _____










# Pinnacle Farms 2023

Final Audit Report

2024-04-01

Created:	2024-03-11
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAFxWmsLkpT8Ti9q0CbambItgOyM5-v9Ec

## "Pinnacle Farms 2023" History

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