#### APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM NAME OF GOVERNMENT Gateway to Fredrick Metropolitan District No. 1 For the Year Ended c/o White Bear Ankele Tanaka & Waldron 12/31/2023 **ADDRESS** 2154 E. Commons Avenue, Suite 2000 or fiscal year ended: Centennial, CO 80122 **CONTACT PERSON** Jennifer Gruber Tanaka PHONE (303) 858-1800 **EMAIL** jtanaka@wbapc.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. NAME: Diane Wheeler TITLE District Accountant FIRM NAME (if applicable) Simmons & Wheeler, P.C. 304 Inverness Way South, Suite 490 Englewood, CO 80112 **ADDRESS** 303-689-0833 PHONE RELATIONSHIP TO ENTITY CPA engaged to prepare financial statements for the District PREPARER (SIGNATURE REQUIRED) **DATE PREPARED** Since E Halo 3/4/2024 Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status YES NO

Ø

If Yes, date filed:

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.]

### PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Governmental Funds Proprietary/Fiduciary Funds Please use this space to Description General Fund Debt Fund Description Fund\* provide explanation of any items on this page Assets Assets 1-1 Cash & Cash Equivalents \$ 3.441 \$ Cash & Cash Equivalents - \$ \$ \$ - \$ Investments 1-2 - | \$ Investments \$ 134,352 \$ Receivables \$ 1-3 Receivables - | \$ **Due from Other Entities or Funds** \$ - | \$ **Due from Other Entities or Funds** \$ - | \$ 1-4 Property Tax Receivable \$ Other Current Assets [specify...] 1-5 All Other Assets [specify...] - \$ Lease Receivable (as Lessor) \$ - | \$ Total Current Assets \$ - \$ 1-6 Prepaid Expenses \$ 4.171 \$ Capital & Right to Use Assets, net (from Part 6-4) - \$ 1-7 \$ - \$ Other Long Term Assets [specify...] \$ - \$ 1-8 1-9 \$ - \$ - \$ 1-10 \$ - \$ - \$ TOTAL ASSETS \$ 141.964 \$ TOTAL ASSETS \$ (add lines 1-1 through 1-10) (add lines 1-1 through 1-10) - \$ 1-11 Deferred Outflows of Resources: Deferred Outflows of Resources [specify...] - \$ 1-12 [specify...] - | \$ 1-13 [specify...] \$ - \$ [specify...] - \$ (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS \$ (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS \$ - | \$ 1-14 - | \$ TOTAL ASSETS AND DEFERRED OUTFLOWS \$ TOTAL ASSETS AND DEFERRED OUTFLOWS \$ 141.964 \$ 1-15 - | \$ Liabilities Liabilities Accounts Payable 9.378 \$ **Accounts Payable** 1-16 - \$ Accrued Payroll and Related Liabilities Accrued Payroll and Related Liabilities \$ \$ - \$ 1-17 - | \$ 1-18 **Unearned Revenue** \$ - \$ **Accrued Interest Payable** \$ - \$ Due to Other Entities or Funds \$ Due to Other Entities or Funds 1-19 - | \$ All Other Current Liabilities \$ - \$ All Other Current Liabilities - \$ 1-20 (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$ 1-21 9,378 | \$ (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$ - \$ All Other Liabilities [specify...] 1-22 \$ - | \$ **Proprietary Debt Outstanding** \$ - \$ (from Part 4-4) - \$ 1-23 \$ - | \$ Other Liabilities [specify...]: \$ 1-24 \$ - | \$ \$ - | \$ \$ \$ 1-25 - \$ - | \$ 1-26 \$ - \$ \$ - \$ **TOTAL LIABILITIES \$** TOTAL LIABILITIES \$ (add lines 1-21 through 1-26) (add lines 1-21 through 1-26) 1-27 9,378 \$ - \$ Deferred Inflows of Resources: Deferred Inflows of Resources 1-28 **Deferred Property Taxes** - | \$ Pension/OPEB Related - | \$ Other [specify...] Lease related (as lessor) - | \$ - | \$ 1-29 (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$ - \$ (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$ - | \$ 1-30 **Fund Balance** Nonspendable Prepaid 1-31 Net Investment in Capital and Right-to Use Assets \$ - \$ 1-32 Nonspendable Inventory \$ - \$ 735 \$ **Emergency Reserves** 1-33 Restricted [specify...] \$ \$ - | \$ 1-34 Committed [specify...] \$ - | \$ Other Designations/Reserves \$ - | \$ Assigned [specify...] \$ - \$ Restricted - \$ 1-35 Unassigned: \$ 131,851 \$ Undesignated/Unreserved/Unrestricted 1-36 - | \$ 1-37 Add lines 1-31 through 1-36 Add lines 1-31 through 1-36 This total should be the same as line 3-33 This total should be the same as line 3-33 TOTAL NET POSITION \$ TOTAL FUND BALANCE & 132,586 \$ 1-38 Add lines 1-27, 1-30 and 1-37 Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET BALANCE POSITION 141,964 \$

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ntal Funds		Discourse this server to		
Line #	Description	General Fund	Debt Fund	Description	Fund*	Fund*	Please use this space to provide explanation of any
٦	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	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		\$ -	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	\$ -	\$ -	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]: Transfer from D2	\$ 120,862		All Other [specify]:	\$ -	\$ -	
2-23	Transfer from D3	\$ 30,111	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify]:	\$ -	\$ -	Other [specify]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES ND TOTAL REVENUES AND OTHER FINANCING SOURCES for	*,		Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	*	\$ -	\$ 150,973

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										
		Governme	ntal Funds		Pro	prietary/Fiduciary Funds	Please use this space to				
Line #	Description	General Fund	Debt Fund	Description	F	und* Fund*	provide explanation of any				
	Expenditures			Expenses			items on this page				
3-1	General Government	\$ 36,448	\$ -	General Operating & Administrative	\$	-   \$	-				
3-2	Judicial	\$ -	\$ -	Salaries	\$	-   \$	-				
3-3	Law Enforcement		\$ -	Payroll Taxes	\$	-   \$	-				
3-4	Fire	\$ -	\$ -	Contract Services	\$	-   \$	-				
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$	- \$	-				
3-6	Solid Waste	\$ -	\$ -	Insurance	\$	- \$	-				
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$	- \$	-				
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$	- \$	_				
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$	- \$	-				
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$	- \$	-				
3-11		<u>'</u>	\$ -	Contributions to Fire & Police Pension Assoc.	\$	- \$	-				
3-12		<u> </u>	\$ -	Other [specify]	\$	- \$	_				
3-12		\$ -			\$	- \$	_				
3-13	<u> </u>	\$ 7,885	*	Capital Outlay	\$	- \$	-				
3-14	Debt Service	φ 7,005		Debt Service	Ψ	-   φ					
3-15		\$ -	\$ -		\$	-   \$	$\neg$				
	• • •		\$ -	Principal (should match amount in 4-4) Interest	_		-				
3-16					\$	- \$	<del>-</del>				
3-17			\$ -	Bond Issuance Costs	\$	- \$	-				
3-18		\$ -		Developer Principal Repayments	\$	- \$	-				
3-19		\$ -		Developer Interest Repayments	\$	- \$	-				
3-20		<u>'</u>	\$ -	All Other [specify]:	\$	- \$	-				
3-21	L	\$ -	\$ -		\$	-   \$	GRAND TOTAL				
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 44,333	-	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	-   \$	- \$ 44,333				
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/Amortization	\$	- \$	-				
3-26	• • • •	\$ -		Other Financing Sources (Uses) (from line 2-28)	\$	- \$	-				
3-27	_	\$ -		Capital Outlay (from line 3-14)	\$	- \$	-				
3-28	_		\$ -	Debt Principal (from line 3-15, 3-18)	\$	- \$	_				
3-29	(Add lines 3-23 through 3-28) TOTAL	•	Ψ	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus							
	TRANSFERS AND OTHER EXPENDITURES	\$ -	s -	line 3-24) TOTAL GAAP RECONCILING ITEMS	\$	-   s	_				
3-30	Excess (Deficiency) of Revenues and Other Financing	*	_			·					
	Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position							
	Line 2-29, less line 3-22, less line 3-29	\$ 106.640	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$	-   s	_				
	· · · · · ·	*,			-	*					
3-31	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year							
		\$ 25,946	- \$	report	\$	-   \$	-				
3-32		,		Prior Period Adjustment (MUST explain)	\$	- \$	_				
	Fund Balance, December 31	<del>р</del> -	Φ -	Net Position, December 31	Φ	-   \$	<del>-</del>				
3-33	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32							
		\$ 132,586	¢	This total should be the same as line 1-37.	\$	-   \$					
	rnis total should be the same as line 1-37.	ψ 13∠,566	Ψ -	This total should be the same as line 1-57.	Ψ	-   Þ	-				

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 C	UTST	ANDING, I	SSUED,	AND RE	TIRED	
	Please answer the following questions by marking the appropriate box	es.		YES	1	NO	Please use this space to provide any explanations or comments
4-1	Does the entity have outstanding debt?					Ø	
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:					☑	
4-3	N/A			15		_	
4-4	IVA						
	Please complete the following debt schedule, if applicable: (please only include principal Outstand		Issued during	Retired duri	ng Outstandin	g at year-end	
	amounts) beginning	of year*	year	year			
	General obligation bonds \$	-			- S	-	
	Revenue bonds \$ Notes/Loans \$	-		-7	- S	_	
	Notes/Loans Lease & SBITA** Liabilities (GASB 87 & 96) \$	-	*	\$	- S	-	
	Developer Advances \$	-		\$	- S	_	
	Other (specify):	-		\$	- 8		
	TOTAL \$	-			- S	_	
Subs	cription Based Information Technology Arrangements *Must agree		end balance		1000		1
	Please answer the following questions by marking the appropriate boxes.			YES		NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?			$\Box$			
f yes:		000,000					
•		1/7/2017				_	
	Does the entity intend to issue debt within the next calendar year?  How much?			_		☑	
f yes: <b>4-7</b>	Does the entity have debt that has been refinanced that it is still responsible for?					☑	
	What is the amount outstanding?					-	
4-8	Does the entity have any lease agreements?						
If yes:	What is being leased?						
	What is the original date of the lease?						
	Number of years of lease?			24467			
	Is the lease subject to annual appropriation?					☑	
	What are the annual lease payments?	-	10W/07/52 00/08	West of the Section Se			
	PART 5	5 - CA	SH AND IN	VESTMI	ENTS		
	Please provide the entity's cash deposit and investment balances.			AMOUNT	TC	TAL	Please use this space to provide any explanations or comments
	YEAR-END Total of ALL Checking and Savings accounts			\$ 3,44	11		
5-2	Certificates of deposit			\$	-		
		TOTAL	CASH DEPOSITS		\$	3,441	
	Investments (if investment is a mutual fund, please list underlying investments):						
				\$	74 .		
5-3				\$			
				\$	*		
				\$	-		
			L INVESTMENTS		S	-	
		CASH AN	D INVESTMENTS		\$	3,441	
	Please answer the following question by marking in the appropriate box		YES	NO		N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?						
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Sect	ion 11-					
J-5	10.5-101, et seq. C.R.S.)? If no, MUST explain:		<u>u</u>			_	
	N/A						

	PART PART	<u>6 - CAPITAL</u>	<u>. AND RIGH</u>	T-TO-U	<u>SE A</u>	<u>ISSETS</u>	
	Please answer the following question by marking in the appropriate box			YES		NO	Please use this space to provide any explanations or comments:
-1	Does the entity have capitalized assets?			☑			
-2	Has the entity performed an annual inventory of capital assets in accordance with	Section 29-1-506, C	C.R.S.? If no,				
	MUST explain:			-		-	
	N/A						
-3		Balance -				- 11	
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*	Deletion	5	Year-End Balance	
		year*					
	Land	\$ -	\$ -	\$	- \$	-	
	Buildings		\$ -	\$	- \$	-	
	Machinery and equipment	\$ -	\$ -	\$	- \$	-	
	Furniture and fixtures	\$ -	\$ -	\$	- \$	-	
	Infrastructure		\$ -	\$	- \$	-	
	Construction In Progress (CIP)	\$ -	* .,		- \$	7,885	
	Leased & SBITA Right-to-Use Assets		\$ -		- \$	-	
	Intangible Assets	\$ -	7	\$	- \$	<u> </u>	
	Other (explain):	\$ -	7	\$	- \$	-	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)			\$	- \$	-	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	1	\$	- \$		
	TOTAL	•	\$ 7,885	\$	- \$	7,885	
		Balance -					
-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the	Additions*	Deletion		Year-End Balance	
		year*					
	Land		\$ -		- \$	-	
	Buildings	\$ -		\$	- \$	-	
	Machinery and equipment Furniture and fixtures	\$ - \$ -		\$	- \$	-	
	Infrastructure	\$ - \$ -	*	\$	- \$ - \$		
	Construction In Progress (CIP)	\$ -	T .	\$	- \$	-	
	Leased & SBITA Right-to-Use Assets	\$ -			- \$		
	Intangible Assets	\$ -		\$	- \$	_	
	Other (explain):	\$ -	-		- \$	-	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -		\$	- \$	_	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$	- \$		
	TOTAL	\$ -	\$ -	\$	- \$	_	
		* Must agree to prior ye					
		* Generally capital asse	t additions shou <b>l</b> d be rep	oorted at capita	outlay or	n line 3-14 and capitalized	
		in accordance with the g	government's capitalizati	on policy. Plea	se explain	any discrepancy	
		PART 7 - PE		OPMA	FION		
		PART / - PE		-	HON	TEN .	
				YES		NO	Please use this space to provide any explanations or comments:
	Does the entity have an "old hire" firefighters' pension plan?					☑	
	Does the entity have a volunteer firefighters' pension plan?						
es:	Who administers the plan?						
	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 1?		\$ -				

General Fund  S 18,603  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  PART 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  PART 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of current year?  Part 10 - GENERAL INFORMATION  Please use this space to provide any exit in the past of the p	
10 this entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-138 C.R.S.? 1	explanations or comments
1/95  Please indicate the amount appropriated for each fund separately for the year reported	
If yes. Please indicate the amount appropriated for each fund separately for the year reported  General Fund  S	
General Fund S 185,000  Please answer the following question by marking in the appropriate box  PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)  Please answer the following question by marking in the appropriate box  1 st the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  Note: An election to exempt the generiment from the parading limitations of TABOR (State Constitution, Article X, Section 20(5))?  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please use this space to provide any explication for a newly formed government entity?  If yes:  Date of formation:  Part 10 - GENERAL INFORMATION  Please use this space to provide any explication for a newly formed governmental entity?  If yes:  Date of formation:  Part 10 - GENERAL INFORMATION  Please use this space to provide any explication for a newly formed governmental entity?  If yes:  Date of formation:  Please use this space to provide any explication for a newly formed governmental entity?  If yes:  Date of the entity changed its name in the past or current year?  If yes:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Street my or the part of the p	
General Fund  S 105.00  Please answer the following question by marking in the appropriate box  PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please use this space to provide any experiment from the space of the decimant of the provided and	
Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  It is this application for a newly formed governmental entity?    Solid	
Please answer the following question by marking in the appropriate box  1s the entity in compliance with all the provisions of TABDR (State Constitution, Article X, Section 20(5))?  1Note. An election to exempt the government from the appropriate box  1Note. An election to exempt the government from the appropriate provides any exploration. All governments should distermine if they meet this requirement of TABDR.  10-1 Is this application for a newly formed governmental entity?  10-2 Has the entity changed its name in the past or current year?  10-2 Has the entity changed its name in the past or current year?  10-3 Is the entity changed its name in the past or current year?  10-4 Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sever, transportation, mosquito  10-5 Does the entity have an agreement with another government to provide services?  10-6 Does the entity have a certified mill levy?  10-7 Please provide the number of mills levied for the year reported (do not enter \$ amounts):  10-8 Bond Redemption mills	
Please answer the following question by marking in the appropriate box  9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  1- Note: An election to exampt the government from the spending initiations of TABOR (State Constitution, Article X, Section 20(5))?  1- Note: An election to exampt the government from the spending initiations of TABOR (State Constitution, Article X, Section 20(5))?  1- Note: An election to exampt the government from the 3 percent eminipally reserve requirement. All governments should determine if they meet this requirement of TABOR.  Please answer the following question by marking in the appropriate box  Please answer the following question by marking in the appropriate box  Please answer the following question by marking in the appropriate box  Please use this space to provide any exgliction for a newly formed governmental entity?  10-2 but of formation:  10-2 that the entity changed its name in the past or current year?  10-3 the entity changed its name in the past or current year?  10-4 Please indicate what services the entity provides:  10-5 Does the entity a metropolitian district?  10-6 Does the entity have a certified mill levy?  10-7 to the entity have a certified mill levy?  10-8 Please provide the number of mills levied for the year reported (do not enter \$ amounts):  10-8 Bond Redemption mills  10-9000  10-10-10-10-10-10-10-10-10-10-10-10-10-1	
Please answer the following question by marking in the appropriate box  1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  1 Is the entity of the powerment from the spending limitations of TABOR.  Please answer the following question by marking in the appropriate box  Please answer the following question by marking in the appropriate box  Please answer the following question by marking in the appropriate box  Please use this space to provide any expectation of a newly formed governmental entity?  Please of formation:  Please use this space to provide any expectation of a newly formed governmental entity?  Please use this space to provide any expectation of a newly formed governmental entity?  Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Soes the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:    Constitution of the other governmental entity and the services provided:    Constitution of the other governmental entity and the services provided:    Constitution of the other governmental entity and the services provided:    Constitution of the other governmental entity and the services provided in the provide services?    Constitution of the other governmental entity and the services provided:    Constitution of the other governmental entity and the services provided:    Constitution of the other governmental entity and the services provided in the provided of the provided services and the provided services and the provided services are provided in the provided services and the provided services are provided services and the provided services	
19.1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article x, Section 20(5)]?  Note: An election to exempt the government from the 3 percent emissions of TABOR does not exempt the government from the 3 percent emissions of TABOR does not exempt the government from the 3 percent emissions of TABOR accordance to the second to exempt the government of TABOR.  Please answer the following question by marking in the appropriate box  Please answer the following question by marking in the appropriate box  Please answer the following question by marking in the appropriate box  Please answer the following question by marking in the appropriate box  No  Please use this space to provide any expectation of a newly formed government and entity?  Pate of formation:  Date of formation:  It is the entity changed its name in the past or current year?  NEW name  PRIOR name  PRIOR name  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Does the entity have an agreement with another government to provide services?  It is the name of the other governmental entity and the services provided:  Bond Redemption mills  General/Other mills  O,000  General/Other mills  O,000  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserving 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:  Date of formation:  10-2 Has the entity changed its name in the past or current year?  17-8 NEW name  PRIOR name  PRIOR name  PRIOR name  19-3 Is the entity a metropolitan district?  19-4 Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  19-5 Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:  19-6 Does the entity have a certified mill levy?  19-9 Please provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills  0.000  General/Other mills  0.000  General/Other mills  0.000  NAM  NEW 20231 If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	explanations or comments
Please answer the following question by marking in the appropriate box  Please use this space to provide any extended and the appropriate box  Please use this space to provide any extended and the appropriate box  Please use this space to provide any extended and the appropriate box  Please use this space to provide any extended and the appropriate box  Please use this space to provide any extended and the appropriate box  Please use this space to provide any extended and the appropriate box  Please use this space to provide any extended and the appropriate box  NEW and the appropriate box  Please use this space to provide any extended and the space of the appropriate box  Please use this space to provide any extended and the space of the appropriate box  Please use this space to provide any extended and the space of the space of the appropriate box  NEW and the appropriate box  Please use this space to provide any extended and the space of the space of the appropriate box  NEW and the appropriate box  Please use this space to provide any extended and the space of the space of the space of the appropriate box  NEW and the appropriate box  Please use this space to provide any extended and the space of the space of the appropriate box  NEW and the appropriate box  Please use this space to provide any extended and the space of the appropriate box  NEW and the	
Please answer the following question by marking in the appropriate box  10-1 Is this application for a newly formed governmental entity?    Date of formation:	
10-1 Is this application for a newly formed governmental entity?  f yes:  Date of formation:  Has the entity changed its name in the past or current year?  NEW name PRIOR name  PRIOR name  10-3 Is the entity a metropolitan district?  Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  10-5 Does the entity have an agreement with another government to provide services?  f yes:  List the name of the other governmental entity and the services provided:  Does the entity have a certified mill levy?  Please provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills  General/Other mills  O.000 Total mills  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
f yes: Date of formation:  10-2 Has the entity changed its name in the past or current year?  10-3 Is the entity a metropolitan district?  PRIOR name PRIOR name 10-3 Is the entity a metropolitan district?  Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  10-5 Does the entity have an agreement with another government to provide services?  10-6 Does the entity have a certified mill levy?  10-7 Is the name of the other governmental entity and the services provided:  10-8 Does the entity have a certified mill levy?  10-9 Please provide the number of mills levied for the year reported (do not enter \$ amounts):  10-1 Bond Redemption mills 0.000  10-1 General/Other mills 0.000  10-1 Total mills 0.000  10-1 NO N/A	explanations or comments
10-2 Has the entity changed its name in the past or current year?    Yes: NEW name	
FYEST NEW name PRIOR name  10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Does the entity have an agreement with another government to provide services?  It is the name of the other governmental entity and the services provided:  10-6 Does the entity have a certified mill levy?  Flease provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills  General/Other mills  O.000  General/Other mills  Total mills  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
NEW name PRIOR name  10-3 Is the entity a metropolitan district? Please indicate what services the entity provides: Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  10-5 Does the entity have an agreement with another government to provide services?  [10-6 Does the entity have a certified mill levy?  Please provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills  General/Other mills  O.000  General/Other mills  Total mills  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
PRIOR name  Is the entity a metropolitan district?  Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:    10-6   Does the entity have a certified mill levy?	
10-3 Is the entity a metropolitan district?  10-4 Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  10-5 Does the entity have an agreement with another government to provide services?  [Ist the name of the other governmental entity and the services provided:    Does the entity have a certified mill levy?	
Please indicate what services the entity provides:   Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito   10-5   Does the entity have an agreement with another government to provide services?   List the name of the other governmental entity and the services provided:   Does the entity have a certified mill levy?   Please provide the number of mills levied for the year reported (do not enter \$ amounts):   Bond Redemption mills   0.000     General/Other mills   0.000     Total mills   0.	
Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito  Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:  Does the entity have a certified mill levy?  Please provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills 0.000  General/Other mills 0.000  Total mills 0.000  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:  Does the entity have a certified mill levy?  Please provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills 0.000  General/Other mills 0.000  Total mills 0.000  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
List the name of the other governmental entity and the services provided:    10-6   Does the entity have a certified mill levy?   Please provide the number of mills   0.000	
10-6 Does the entity have a certified mill levy?  f yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills 0.000  General/Other mills 0.000  Total mills 0.000  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
Please provide the number of mills levied for the year reported (do not enter \$ amounts):    Bond Redemption mills	
Please provide the number of mills levied for the year reported (do not enter \$ amounts):    Bond Redemption mills	
Bond Redemption mills 0.000 General/Other mills 0.000 Total mills 0.000    Total mills   Total mills	
General/Other mills 0.000  Total mills 0.000  VIB NO N/A  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	
C.R.S.]? If NO, please explain.	
Please use this space to provide any additional explanations or comments not previously included:	

OSA USE ONLY										
Entity Wide: General Fund Governmental Funds										
Unrestricted Cash & Investments	\$	3,441 Unrestricted Fund Balan	\$	131,851 Total Tax Revenue	\$	-				
Current Liabilities	\$	9,378 Total Fund Balance	\$	132,586 Revenue Paying Debt Service	\$	-				
Deferred Inflow	\$	<ul> <li>PY Fund Balance</li> </ul>	\$	25,946 Total Revenue	\$	150,973				
		Total Revenue	\$	150,973 Total Debt Service Principal	\$	-				
		Total Expenditures	\$	44,333 Total Debt Service Interest	\$	-				
				Total Assets	\$	141,964				
				Total Liabilities	\$	9,378				
Governmental		Interfund In	\$	-						
Total Cash & Investments	\$	3,441 Interfund Out	\$	- Enterprise Funds						
ransfers In	\$	- Proprietary		Net Position	\$	-				
ransfers Out	\$	- Current Assets	\$	- PY Net Position	\$	_				
Property Tax	\$	- Deferred Outflow	\$	- Government-Wide						
Debt Service Principal	\$	- Current Liabilities	\$	- Total Outstanding Debt	\$	_				
Total Expenditures	\$	44,333 Deferred Inflow	\$	- Authorized but Unissued	\$	660,000,000				
Total Developer Advances	\$	- Cash & Investments	\$	- Year Authorized		11/7/2017				
Total Developer Repayments	\$	- Principal Expense	\$	-						

	PART 12 - GOVERNING BO	UUY APPR	OVAL
	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, each 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 t	he names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name Kent Nelson	I,Kent Nelson, 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
2	Full Name	I,Dirk Walker, 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.
2	Dirk Walker	Signed and the state of the sta
	Full Name	I,Tracy Schmitt, attest that I am a duly elected or appointed board member, and that I have
3	Tracy Schmitt	personally reviewed and approve this application for exemption from audit.  Signed
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
4		personally reviewed and approve this application for exemption from audit.
		Signed Date:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
5		personally reviewed and approve this application for exemption from audit.
		Signed Date:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit.
		Signed Date:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit.
		Signed Date:

#### APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM NAME OF GOVERNMENT Gateway to Fredrick Metropolitan District No. 2 For the Year Ended c/o White Bear Ankele Tanaka & Waldron 12/31/2023 **ADDRESS** 2154 E. Commons Avenue, Suite 2000 or fiscal year ended: Centennial, CO 80122 **CONTACT PERSON** Jennifer Gruber Tanaka PHONE (303) 858-1800 **EMAIL** jtanaka@wbapc.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. NAME: Diane Wheeler TITLE District Accountant FIRM NAME (if applicable) Simmons & Wheeler, P.C. 304 Inverness Way South, Suite 490 Englewood, CO 80112 **ADDRESS** PHONE 303-689-0833 RELATIONSHIP TO ENTITY CPA engaged to prepare financial statements for the District PREPARER (SIGNATURE REQUIRED) **DATE PREPARED** Cion K Whalm 3/4/2024 Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status YES NO

Ø

If Yes, date filed:

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.]

### PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Governmental Funds Proprietary/Fiduciary Funds Please use this space to Description General Fund Debt Fund Description Fund\* provide explanation of any items on this page Assets Assets 1-1 Cash & Cash Equivalents 95.478 \$ Cash & Cash Equivalents - \$ \$ \$ - \$ Investments 1-2 - | \$ Investments \$ 353 \$ Receivables \$ 1-3 Receivables - | \$ **Due from Other Entities or Funds** \$ - | \$ **Due from Other Entities or Funds** \$ - | \$ 1-4 Property Tax Receivable \$ 5.044.933 \$ Other Current Assets [specify...] 1-5 All Other Assets [specify...] - \$ Lease Receivable (as Lessor) \$ - | \$ Total Current Assets \$ - \$ 1-6 \$ - \$ Capital & Right to Use Assets, net (from Part 6-4) - \$ 1-7 \$ - \$ Other Long Term Assets [specify...] \$ - \$ 1-8 1-9 \$ - \$ - \$ 1-10 \$ - \$ - \$ TOTAL ASSETS \$ 5.140.764 \$ TOTAL ASSETS \$ (add lines 1-1 through 1-10) (add lines 1-1 through 1-10) - \$ 1-11 Deferred Outflows of Resources: Deferred Outflows of Resources [specify...] - \$ 1-12 [specify...] - | \$ 1-13 [specify...] \$ - \$ [specify...] - \$ (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS \$ (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS \$ - | \$ 1-14 - | \$ TOTAL ASSETS AND DEFERRED OUTFLOWS \$ TOTAL ASSETS AND DEFERRED OUTFLOWS \$ 5.140.764 \$ 1-15 - | \$ Liabilities Liabilities Accounts Payable **Accounts Payable** 1-16 - \$ Accrued Payroll and Related Liabilities Accrued Payroll and Related Liabilities \$ - \$ \$ - \$ 1-17 1-18 **Unearned Revenue** \$ - \$ **Accrued Interest Payable** \$ - \$ Due to Other Entities or Funds \$ 95.103 \$ Due to Other Entities or Funds 1-19 - \$ All Other Current Liabilities \$ All Other Current Liabilities - \$ 1-20 - | \$ (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$ 1-21 95,103 \$ (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$ - \$ All Other Liabilities [specify...] 1-22 \$ - | \$ **Proprietary Debt Outstanding** \$ - \$ (from Part 4-4) \$ - \$ 1-23 - | \$ Other Liabilities [specify...]: \$ 1-24 \$ - | \$ \$ - | \$ \$ \$ 1-25 - \$ - | \$ 1-26 \$ - \$ \$ - \$ **TOTAL LIABILITIES \$** (add lines 1-21 through 1-26) (add lines 1-21 through 1-26) **TOTAL LIABILITIES \$** 1-27 95,103 \$ - \$ Deferred Inflows of Resources: Deferred Inflows of Resources 1-28 **Deferred Property Taxes** \$ 5.044.933 \$ Pension/OPEB Related - | \$ Other [specify...] Lease related (as lessor) - | \$ 1-29 \$ - | \$ (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$ 5.044.933 \$ (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$ - | \$ 1-30 **Fund Balance** Nonspendable Prepaid 1-31 Net Investment in Capital and Right-to Use Assets \$ - \$ 1-32 Nonspendable Inventory \$ - \$ 194 \$ **Emergency Reserves** 1-33 Restricted [specify...] \$ \$ - | \$ 1-34 Committed [specify...] \$ - | \$ Other Designations/Reserves \$ - | \$ Assigned [specify...] \$ - \$ Restricted - \$ 1-35 Unassigned: \$ 534 \$ Undesignated/Unreserved/Unrestricted 1-36 - | \$ 1-37 Add lines 1-31 through 1-36 Add lines 1-31 through 1-36 This total should be the same as line 3-33 This total should be the same as line 3-33 TOTAL NET POSITION \$ TOTAL FUND BALANCE & 728 \$ 1-38 Add lines 1-27, 1-30 and 1-37 Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET BALANCE POSITION 5,140,764 \$

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ntal Funds		Discourse distances to		
Line #	Description	General Fund	Debt Fund	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 113,706	,	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 4,918		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		T	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (нитг)	\$ -	\$ -	
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	\$ 3,949		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		\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES		-	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify]:	\$ -	\$ -	Other [specify]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	¢	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29		-	Add lines 2-24 and 2-29		Ψ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 122,573	\$ -	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 122,573

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.

Expenditures	PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES										
Expenditures   Expenses   Expen	e enaco to										
Expenditures	nation of any										
General Government											
3-3   Law Enforcement											
Fire											
Second Highways & Streets   Second Highways & Second Highways & Streets   Second Highways & Streets   Second Highways & Streets   Second Highways & Streets   Second Highways & Se											
Solid Waste											
3-7 Contributions to Fire & Police Pension Assoc.  3-8 Health  3-9 Culture and Recreation  3-9 Culture and Recreation  3-10 Transfers to other districts  3-11 Other [specify]:  3-12 Other [specify]:  3-13 Other [specify]:  3-14 Capital Outlay  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 Principal Repayments  3-19 Developer Principal Repayments  3-19 Developer Principal Repayments  3-10 All Other [specify]: Trustee Fees  3-10 All Other [specify]: Trustee Fees  3-11 Other [specify]: Trustee Fees  3-12 Add lines 3-1 through 3-21 TOTAL EXPENDITURES  3-12 Other Expenditures (Revenues):  3-12 Other Expenditures (Revenues):  3-13 Other Expenditures (Revenues):  3-14 Other Expenditures (Revenues):  3-15 Other Expenditures (Revenues):  3-16 Interest Repayments  3-17 Other [specify]: Trustee Fees  3-18 Other Expenditures (Revenues):  3-19 Other Expenditures (Revenues):  3-20 Other Expenditures (Revenues):  3-20 Other Expenditures (Revenues):  3-21 Other Expenditures (Revenues):  3-22 Other Expenditures (Revenues):  3-23 Other Expenditures (Revenues):  3-24 Other Expenditures (Revenues):  3-25 Other Expenditures (Revenues):  3-26 Other Expenditures (Revenues):  3-27 Other Expenditures (Revenues):  3-28 Other Expenditures (Revenues):  3-29 Other Expenditures (Revenues):  3-20 Other Expenditure											
3-7 Contributions to Fire & Police Pension Assoc.  3-8 Health  3-9 Culture and Recreation  3-9 Culture and Recreation  3-10 Transfers to other districts  3-11 Other [specify]:  3-12 Other [specify]:  3-13 Other [specify]:  3-14 Capital Outlay  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 Principal Repayments  3-19 Developer Principal Repayments  3-19 Developer Principal Repayments  3-10 All Other [specify]: Trustee Fees  3-10 All Other [specify]: Trustee Fees  3-11 Other [specify]: Trustee Fees  3-12 Add lines 3-1 through 3-21 TOTAL EXPENDITURES  3-12 Other Expenditures (Revenues):  3-12 Other Expenditures (Revenues):  3-13 Other Expenditures (Revenues):  3-14 Other Expenditures (Revenues):  3-15 Other Expenditures (Revenues):  3-16 Interest Repayments  3-17 Other [specify]: Trustee Fees  3-18 Other Expenditures (Revenues):  3-19 Other Expenditures (Revenues):  3-20 Other Expenditures (Revenues):  3-20 Other Expenditures (Revenues):  3-21 Other Expenditures (Revenues):  3-22 Other Expenditures (Revenues):  3-23 Other Expenditures (Revenues):  3-24 Other Expenditures (Revenues):  3-25 Other Expenditures (Revenues):  3-26 Other Expenditures (Revenues):  3-27 Other Expenditures (Revenues):  3-28 Other Expenditures (Revenues):  3-29 Other Expenditures (Revenues):  3-20 Other Expenditure											
Repair and Maintenance   S											
Supplies   Supplies											
Transfers to other districts											
Other   Specify :											
S											
Sample   S											
Capital Outlay											
Debt Service   Starting   Start											
3-15 Principal (should match amount in 4-4) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$											
Sample   S											
3-17   Bond Issuance Costs   \$ - \$ - \$   Bond Issuance Costs   \$ - \$ - \$											
Developer Principal Repayments   S											
Developer Interest Repayments											
3-20 All Other [specify]: Trustee Fees \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$											
S											
Add lines 3-1 through 3-21											
TOTAL EXPENDITURES   122,573	TOTAL										
3-23 Interfund Transfers (In)       \$ - \$ - \$ Net Interfund Transfers (In) Out       \$ - \$ - \$ - Other [specify][enter negative for expense]       \$ - \$ - \$ - Other [specify][enter negative for expense]       \$ - \$ - \$ - Other [specify][enter negative for expense]       \$ - \$ - \$ - Other [specify][enter negative for expense]       \$ - \$ - \$ - \$ - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for expense]       \$ - \$ - \$ - S - Other [specify][enter negative for ex	122,573										
3-25 Other Expenditures (Revenues): \$ - \$ - Depreciation/Amortization \$ - \$ - \$ - Other Financing Sources (Uses) (from line 2-28) \$ - \$ -	!										
3-25 Other Expenditures (Revenues): \$ - \$ - Depreciation/Amortization \$ - \$ - \$ - Other Financing Sources (Uses) (from line 2-28) \$ - \$ -											
3-26 \$ - \$ Other Financing Sources (Uses) (from line 2-28) \$ - \$ -											
3-27 \$ -   \$ -   Capital Outlay (from line 3-14)   \$ -   \$ -											
3-28 \$ - \$ - Debt Principal (from line 3-15, 3-18) \$ - \$											
TRANSFERS AND OTHER EXPENDITURES \$ line 3-24) TOTAL GAAP RECONCILING ITEMS \$ - \$											
3-30 Excess (Deficiency) of Revenues and Other Financing  Net Increase (Decrease) in Net Position											
Sources Over (Under) Expenditures											
Line 2-29, less line 3-22, less line 3-29 \$ - \$ - \$ - \$ - \$											
Net Position, January 1 from December 31 prior year											
3-31 Fund Balance, January 1 from December 31 prior year report											
\$ 728 \$											
3-32 Prior Period Adjustment (MUST explain) \$ - \$ Prior Period Adjustment (MUST explain) \$ - \$											
3-33 Fund Balance, December 31 Net Position, December 31											
Sum of Lines 3-30, 3-31, and 3-32 Sum of Lines 3-30, 3-31, and 3-32											
This total should be the same as line 1-37. \$ 728 \$ - This total should be the same as line 1-37. \$ - \$											

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 OUTSTAN	NDING IS	SUFD AN	ND RETIRED	
	Please answer the following questions by marking the appropriate boxes.	.5	YES	NO NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?			<b>2</b>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:				
4-3	Is the entity current in its debt service payments? If no, MUST explain:				
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)  Outstanding at beginning of year	sued during R year	etired during year	Outstanding at year-end	
	General obligation bonds \$ - \$	- \$			
	Revenue bonds         \$ - \$           Notes/Loans         \$ - \$	- \$			
	Lease & SBITA** Liabilities (GASB 87 & 96)	- \$			
	Developer Advances \$ - \$	- \$		-	
	Other (specify): \$ - \$	- \$			
*Cuba	TOTAL \$ - \$ cription Based Information Technology Arrangements	- \$		-	
Subst	Please answer the following questions by marking the appropriate boxes.	balance	YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		☑		
If yes:	How much? \$ 660,000,000				
	Date the debt was authorized: 11/7/2017		-	822	
4-6	Does the entity intend to issue debt within the next calendar year?  How much?  \$ -			☑	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			☑	
	What is the amount outstanding?		578		
	Does the entity have any lease agreements?			☑	
If yes:	What is being leased?				
	What is the original date of the lease?  Number of years of lease?				
	Is the lease subject to annual appropriation?				
	What are the annual lease payments?				
	PART 5 - CASH	AND INV	DESCRIPTION OF THE PERSON NAMED IN COLUMN 1	5.707	
	Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
	YEAR-END Total of ALL Checking and Savings accounts Certificates of deposit	\$			
J=2		H DEPOSITS		_	
	Investments (if investment is a mutual fund, please list underlying investments):				
	Colotrust	\$	95,478		
5-3		\$	-		
3-3		\$			
	TOTAL IN	\$		05.470	
		VESTMENTS	3	95,478	
	TOTAL CASH AND IN	and the second second	NO.	T 00 00 00	
F 4	Please answer the following question by marking in the appropriate box	YES	NO	N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-				
5-5	10.5-101, et seq. C.R.S.)? If no, MUST explain:	v			

	PART	6 - CAPITAL	AND RIGH	IT-TO-USE	E ASSETS	
	Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
3-1	Does the entity have capitalized assets?				✓	
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:			7		
3-3		Balance -				
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
		year*				L.
	Land Buildings	\$ -			\$	-
	Machinery and equipment	\$ -			\$	-
	Furniture and fixtures	\$ -			\$	
	Infrastructure	\$ -			\$	
	Construction In Progress (CIP)		*		\$	
	Leased & SBITA Right-to-Use Assets		\$ -	*	\$	
	Intangible Assets				\$	-
	Other (explain):	\$ -	'		\$	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)  Accumulated Depreciation (Enter a negative, or credit, balance)				\$	-
	TOTAL		\$ -		13	
	TOTAL	Ψ - Balance -	<u> </u>	Ψ -	9	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
,		year*	Additions	Deletions	Tear-Life Dalatice	
	Land	\$ -	\$ -	\$ -	\$	
	Buildings	\$ -	\$ -	\$ -	\$	
	Machinery and equipment	\$ -	\$ -		\$	
	Furniture and fixtures	\$ -	\$ -	T	\$	
	Infrastructure	\$ -			\$	· <u> </u>
	Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets	\$ -	\$ - \$ -		\$	-
	Intangible Assets	\$ -			\$	
	Other (explain):	\$ -			\$	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -			\$	
	TOTAL	\$ -	\$ -	\$ -	\$	
		* Must agree to prior yea				
		in accordance with the g	additions snould be re overnment's capitaliza	eported at capital out tion policy. Please e	lay on line 3-14 and capitalized	
		PART 7 - PE	ENSION INF	ORMATIC	NC	
	*			YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?				✓	, , , , , , , , , , , , , , , , , , , ,
	Does the entity have a volunteer firefighters' pension plan?			_	✓	
yes:	Who administers the plan?					
	Indicate the contributions from:					
		ı	•	1		
	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 1?		\$ -			
		'		_		

	PART 8 - B	<b>UDGET INF</b>	FORMATION		
	Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with	62	0	- 0	
	Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?	2	- 3	12	
8-2	If no, MUST explain:	6/0			
If yes:	Please indicate the amount appropriated for each fund separately for the year reported				
	Governmental/Proprietary Fund Name Total Appropria	ations By Fund			
	General Fund \$	125,304			
	\$ \$	-			
	\$				
	PART 9 - TAX PAYE	ER'S BILL (	DE ENGLES	(TABOR)	
	Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(	5)]?	W	D	national of the state of the st
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 per	cent emergency reserve	L. Taking July C		
	requirement. All governments should determine if they meet this requirement of TABOR.  PART 10 - G	ENERAL IN	JEORMATIC	M	
	Please answer the following question by marking in the appropriate box		YES	NO	
40.4	27 2 2 3 4 4	-	0	E	Please use this space to provide any explanations or comments:
10-1 If yes:	Is this application for a newly formed governmental entity?			Last	
ii yes.	Date of formation:				
			1,000		
10-2	Has the entity changed its name in the past or current year?			63	
f Yes		_	1		
1 100.	NEW name				
	PRIOR name				
10.2	Is the entity a metropolitan district?			-	
	Please indicate what services the entity provides:		(2)	0	
10-4	Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito		1		
10 E	Does the entity have an agreement with another government to provide services?			-	
	List the name of the other governmental entity and the services provided:			60	
1 ycs.	List the name of the other governmental entity and the services provided:		1		
10.6	Does the entity have a certified mill levy?		1 2	10	
	Please provide the number of mills levied for the year reported (do not enter \$ amounts):		63	0	
ii yes.	Bond Redemption mills 0.0	00	1		
	General/Other mills 50.1				
	Total mills 50.1			-	
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	YES	NO	N/A	
10-7	preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207]		9		
	C.R.S.]? If NO, please explain.				
			]		
	Please use this space to provide any additional statement of the space to the s	tional avalanat	ione or commo	nte not proviou	rolu in aluda di

OSA USE ONLY									
Entity Wide:		General Fund		Governmental Funds		Notes			
Unrestricted Cash & Investments	\$	95,478 Unrestricted Fund Bala	n \$	534 Total Tax Revenue	\$	118,624			
Current Liabilities	\$	95,103 Total Fund Balance	\$	728 Revenue Paying Debt Service	\$	<u>-</u>			
Deferred Inflow	\$	5,044,933 PY Fund Balance	\$	728 Total Revenue	\$	122,573			
		Total Revenue	\$	122,573 Total Debt Service Principal	\$	_			
		Total Expenditures	\$	122,573 Total Debt Service Interest	\$	<u>-</u>			
				Total Assets	\$	5,140,764			
				Total Liabilities	\$	95,103			
Governmental		Interfund In	\$	_					
otal Cash & Investments	\$	95,478 Interfund Out	\$	- Enterprise Funds					
ransfers In	\$	- Proprietary		Net Position	\$	_			
ransfers Out	\$	- Current Assets	\$	- PY Net Position	\$	-			
Property Tax	\$	113,706 Deferred Outflow	\$	- Government-Wide					
Debt Service Principal	\$	- Current Liabilities	\$	<ul> <li>Total Outstanding Debt</li> </ul>	\$	-			
Total Expenditures	\$	122,573 Deferred Inflow	\$	- Authorized but Unissued	\$	660,000,000			
Total Developer Advances	\$	- Cash & Investments	\$	- Year Authorized		11/7/2017			
Total Developer Repayments	\$	- Principal Expense	\$	-					

	PART 12 - GOVERNING BU	JUY APPR	OVAL
	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?	Ø	

#### 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, each 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 t	he names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name Kent Nelson	I,Kent Nelson, 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: Mar 19, 2024  My term Expires:May 2025
2	Full Name  Dirk Walker	I,Dirk Walker, 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
3	Full Name Tracy Schmitt	I,Tracy Schmitt, 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
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 Date: My term Expires:
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 Date: My term Expires:
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:

# **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT Gateway to Fredrick Metropolitan District No. 3 c/o White Bear Ankele Tanaka & Waldron **ADDRESS** 2154 E. Commons Avenue, Suite 2000 Centennial, CO 80122 Jennifer Gruber Tanaka **CONTACT PERSON PHONE** (303) 858-1800

jtanaka@wbapc.com

**EMAIL** 

For the Year Ended 12/31/23 or fiscal year ended:

# **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: Diane Wheeler TITLE District Accountant Simmons & Wheeler, P.C. FIRM NAME (if applicable) **ADDRESS** 304 Inverness Way South, Suite 490, Englewood, CO 80112 **PHONE** 303-689-0833

PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED
Qione K Wheeler.			3/4/2024
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)

# **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Propert	(report mills levied in Question 10-6)	\$ 27,564	space to provide
2-2	Specific	ownership	\$ 1,370	any necessary
2-3	Sales a	nd use	\$ -	explanations
2-4	Other (s	specify):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	1
2-7	-	Conservation Trust Funds (Lottery)	\$ -	1
2-8		Highway Users Tax Funds (HUTF)	\$ -	1
2-9		Other (specify):	\$ -	]
2-10	Charges for services		\$ -	]
2-11	Fines and forfeits		\$ -	
2-12	Special assessments		\$ -	
2-13	Investment income		\$ 1,592	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2	2) \$ -	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances receive	ed (should agree with line 4-4		
2-18	Proceeds from sale of capita	al assets	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			\$ -	
2-24		(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 30,526	

# **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

	<u>interest payments on long-term debt. Financial information will not include fu</u>	nd equity information		
Line#	Description			Please use this
3-1	Administrative	\$		space to provide
3-2	Salaries	\$		any necessary
3-3	Payroll taxes	\$	-	explanations
3-4	Contract services	\$	-	
3-5	Employee benefits	\$	-	
3-6	Insurance	\$	-	
3-7	Accounting and legal fees	\$	-	
3-8	Repair and maintenance	\$	-	
3-9	Supplies	\$	-	
3-10	Utilities and telephone	\$	-	
3-11	Fire/Police	\$	-	
3-12	Streets and highways	\$	-	
3-13	Public health	\$	-	
3-14	Capital outlay	\$	-	
3-15	Utility operations	\$	-	
3-16	Culture and recreation	\$	-	
3-17	Debt service principal (should a	gree with Part 4)	-	
3-18	Debt service interest	\$	-	
3-19	Repayment of Developer Advance Principal (should ag	ree with line 4-4)	-	
3-20	Repayment of Developer Advance Interest	\$	-	
3-21	Contribution to pension plan (should	agree to line 7-2)	-	
3-22	Contribution to Fire & Police Pension Assoc. (should	gree to line 7-2)	-	
3-23	Other (specify):			
3-24	Transfer to Gateway to Fredrick MD No.1	\$	30,110	
3-25		\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	/EXPENSES \$	30,526	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit - <u>LONG FORM</u>".

		0 10							
	PART 4 - DEBT OUTSTANDIN			), A	ND RE	= I IR	ED_		
	Please answer the following questions by marking the	appropri	iate boxes.				Yes	No	)
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment	Schodul	٥				1		
4-2	Is the debt repayment schedule attached? If no. MUST expla						1	v	
	TO THE WORLD WITHOUT CONTROL OF THE PARTY OF	AIII 00101							
4-3	Is the entity current in its debt service payments? If no, MUS	ST expla	in below:			, c	3	1	
4-4	Please complete the following debt schedule, if applicable:	0	di 4		ed disables	B-Alm	al alcodona	Aug land	di
	(please only include principal amounts)(enter all amount as positive		anding at prior year*	ISSU	ed during vear	10000000	ed during year	Outstan year-	_
	numbers)	l ella oi	prior year		year		year	y san-	ciiu
	General obligation bonds	\$	-	\$		\$	- 8	\$	-
	Revenue bonds	\$	-	\$	6	\$	E.	\$	-
	Notes/Loans	\$	-	\$		\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	- 3	\$	-
	Developer Advances	\$	-	\$	4.1	\$	(A)	\$	-
	Other (specify):	\$	-	\$		\$	F.	\$	-
	TOTAL	\$	-	\$	<u></u> .	\$	nen.	\$	
**Subscrip	otion Based Information Technology Arrangements		agree to prio	r year-	end balance				
4.5	Please answer the following questions by marking the appropriate boxe	es.					Yes ☑	No	
4-5	Does the entity have any authorized, but unissued, debt? How much?	\$	6	60.00	00,000.00	1	2	u	
If yes:	Date the debt was authorized:	Ψ	11/7/2		0,000.00	1			
4-6	Does the entity intend to issue debt within the next calenda	r voor?	1 1/1/2	2017					
If yes:	How much?	¢						ت د	
4-7	Does the entity have debt that has been refinanced that it is	etill roe	noneible	for2		J		12	
If yes:	What is the amount outstanding?	\$	ponsible	101 :	-		_		
4-8	Does the entity have any lease agreements?	_Ψ			-				
If yes:	What is being leased?								
,	What is the original date of the lease?								
	Number of years of lease?						-	100	
	Is the lease subject to annual appropriation?					3.			
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/co	omments	s or attacl	n sep	arate doc	ument	ation, if r	needed	

5-1 YEAR-END Total of ALL Checking and Savings Accounts		Amount		Total
		\$		
5-2 Certificates of deposit		\$ 		
Total Cash Deposits	_		\$	_
Investments (if investment is a mutual fund, please list underlying investments):				
Colotrust		\$ 39,151	1	
5-3		\$ 		
3-3		\$ - O+1		
		\$ - C40		
Total Investments			\$	39,151
Total Cash and Investments			\$	39,151
Please answer the following questions by marking in the appropriate boxes	Yes	No		N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<b></b> ✓			
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.)?	v			

Please answer the following questions by marking in the appropria	ate boxes.					Yes	No
Does the entity have capital assets?							
Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:						Ø.	
Complete the following capital & right-to-use assets table:	beginni	ince - ng of the	Addition be inclu	idea In	De	aletions	Year-E Baland
Land	\$	-	\$		\$		\$
Buildings	\$	-	\$	5-4	\$	34)	\$
Machinery and equipment	\$	-	\$	*	\$	3 e	\$
Furniture and fixtures	\$	-	\$		\$		\$
Infrastructure	\$	-	\$		\$	5	\$
Construction In Progress (CIP)	\$	-	\$	<b>□</b> *	\$	17.41	\$
Leased & SBITA Right-to-Use Assets	\$	-	\$	-O+01	\$	-	\$
Other (explain):	\$	-	\$	- A-	\$	1	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	- 7	\$	-	\$
TOTAL	\$	-	\$		\$	- 19	\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	Please answer the following questions by marking in the appropriate boxes.		Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?			
7-2	Does the entity have a volunteer firefighters' pension plan?			
yes:	Who administers the plan?			
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):	\$ - 1		
	State contribution amount:	\$ 		
	Other (gifts, donations, etc.):	\$ -44		
	TOTAL	\$ -		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 		
	1? Part 7 - Please use this space to provide any explanation:	omments:		

	PART 8 - BUDGET II	<b>NFORMAT</b>	ION		
	Please answer the following questions by marking in the appropriate boxes	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:				
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	Ø	1601		
If yes:	Please indicate the amount budgeted for each fund for the year	r reported:			
	Governmental/Proprietary Fund Name	Total Appropriation	ons By Fund		
	General Fund	\$	38,033		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	F2				
	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.	4	п			
fno MI	IST explain:					

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		Ø
If yes: 10-2	Date of formation:  Has the entity changed its name in the past or current year?		ø
If yes:	Please list the NEW name & PRIOR name:  Is the entity a metropolitan district?	i	
40.4	Please indicate what services the entity provides:  Street improvements, parks and recreation, water, sanitation/sewer transportation, mosquito		Ē
<b>10-4</b> If yes:	Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:		☑
<b>10-5</b> If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		
<b>10-6</b> If yes:	Does the entity have a certified Mill Levy?	Ø	
11 you.	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills  General/Other mills  Total mills		50.345 50.345
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.	No 🗆	N/A
	Please use this space to provide any additional explanations or comments not previous	sly included:	

PART 11 - 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?	v				

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

## 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.

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	IKent Nelson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 1	Kent Nelson	exemption from audit. Signed KENT P. MELSON Date Mar 19, 2024 My term Expires:May 2025
Board	Print Board Member's Name	IDirk Walker, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 2	Dirk Walker	exemption from audit. Signed Dick Walker Date: Mar 19, 2024 My term Expires:_May 2025
Board	Print Board Member's Name	ITracy Schmitt, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 3	Tracy Schmitt	exemption from audit. Signed Tracy Schmitt Date: Mar 19, 2024 My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board Member 4		exemption from audit. Signed Date: My term Expires:
Board Member 5	Print Board Member's Name	I, attest 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:
Board Member 6	Print Board Member's Name	I, attest 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:
Board Member 7	Print Board Member's Name	I

# **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT Gateway to Fredrick Metropolitan District No. 4 c/o White Bear Ankele Tanaka & Waldron **ADDRESS** 2154 E. Commons Avenue, Suite 2000 Centennial, CO 80122 Jennifer Gruber Tanaka **CONTACT PERSON PHONE** (303) 858-1800

jtanaka@wbapc.com

**EMAIL** 

For the Year Ended 12/31/23 or fiscal year ended:

# **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: Diane Wheeler TITLE District Accountant Simmons & Wheeler, P.C. FIRM NAME (if applicable) **ADDRESS** 304 Inverness Way South, Suite 490, Englewood, CO 80112 **PHONE** 303-689-0833

PREPARER (SIGNATURE REQUIRED)			DATE PREPARED			
Qione K Wheeler			3/4/2023			
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)			

# **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2	Specific own	ership	\$ -	any necessary
2-3	Sales and us	e	\$ -	explanations
2-4	Other (speci	fy):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	
2-7		Conservation Trust Funds (Lottery)	\$ -	
2-8		Highway Users Tax Funds (HUTF)	\$ -	7
2-9		Other (specify):	\$ -	7
2-10	Charges for services		\$ -	7
2-11	Fines and forfeits		\$ -	7
2-12	Special assessments		\$ -	1
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital ass	ets	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			\$ -	
2-24	(add	lines 2-1 through 2-23) TOTAL REVENUE	\$ -	

# **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

	interest payments on long-term debt. Financial information will not include fund equity information.						
Line#	Description		Round to nearest Dollar	Please use this			
3-1	Administrative		\$ -	space to provide			
3-2	Salaries		\$ -	any necessary			
3-3	Payroll taxes		\$ -	explanations			
3-4	Contract services		\$ -				
3-5	Employee benefits		\$ -				
3-6	Insurance		\$ -				
3-7	Accounting and legal fees		\$ -	1			
3-8	Repair and maintenance		\$ -				
3-9	Supplies		\$ -				
3-10	Utilities and telephone		\$ -				
3-11	Fire/Police		\$ -				
3-12	Streets and highways		\$ -	7			
3-13	Public health		\$ -	1			
3-14	Capital outlay		\$ -				
3-15	Utility operations		\$ -	1			
3-16	Culture and recreation		\$ -	1			
3-17	Debt service principal (sh	ould agree with Part 4)	\$ -				
3-18	Debt service interest		\$ -				
3-19	Repayment of Developer Advance Principal (sho	uld agree with line 4-4)	\$ -	7			
3-20	Repayment of Developer Advance Interest		\$ -	7			
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$ -	7			
3-22		hould agree to line 7-2)	_	7			
3-23	Other (specify):			7			
3-24	•		\$ -	7			
3-25			\$ -	7			
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDIT	URES/EXPENSES	\$ -				

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit - <u>LONG FORM</u>".

4-1	Please answer the following questions by marking the Does the entity have outstanding debt?	ie appropri	ate boxes.				Yes	2	Vo
	If Yes, please attach a copy of the entity's Debt Repayment								
4-2	Is the debt repayment schedule attached? If no. MUST exp	lain belov	w:			E	3	V	1
4.2	In the coefficient of the debt on the control of the coefficient of th	IOT I .	Controller				3		
4-3	Is the entity current in its debt service payments? If no, ML	SI expla	in below:			1	-	[2	
4-4	Please complete the following debt schedule, if applicable:			١. ا	A destant	2.2	Advisor.	4000	
	(please only include principal amounts)(enter all amount as positive		anding at prior year*	Issu	ed during	1000000	ed during		nding at r-end
	numbers)	end of	prior year		year		year	yea	r-ena
	General obligation bonds	\$	-	\$		\$	- 8	\$	-
	Revenue bonds	\$	-	\$	6	\$	B.	\$	-
	Notes/Loans	\$	-	\$		\$	T-ÇCI	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	- 3	\$	-
	Developer Advances	\$	-	\$	11.2	\$	- A	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	_
	TOTAL	\$	-	\$	•	\$	rien.	\$	_
**Subscrip	tion Based Information Technology Arrangements	<u> </u>	agree to pric	r year-	end balance				
	Please answer the following questions by marking the appropriate box	es.					Yes		No
4-5	Does the entity have any authorized, but unissued, debt?				0.000.00		V	L	
If yes:	How much?	\$			0,000.00				
	Date the debt was authorized:		11/7/:	2017			_		_
4-6	Does the entity intend to issue debt within the next calendary							1	2
If yes:	How much?	\$			•				
4-7	Does the entity have debt that has been refinanced that it is	1	ponsible	for?		9			2
If yes:	What is the amount outstanding?	\$						1/4	
4-8	Does the entity have any lease agreements?							Į.	2
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?					I .		r	2
	What are the annual lease payments?	\$					-7	- 0	
	Part 4 - Please use this space to provide any explanations/c	T	or attac	h san	arate dos	ument	ation if	hebaei	

	PART 5 - CASH AND INVESTME				40
E 1	Please provide the entity's cash deposit and investment balances.		_	ount	Tota
5-1 5-2	YEAR-END Total of ALL Checking and Savings Accounts Certificates of deposit		\$	-	
J=Z	Total Cash Deposits		φ		s
	Investments (if investment is a mutual fund, please list underlying investments):				Ψ.
			\$		
5-3			\$	- 8	4
			\$		
			\$	-	
	Total Investments				\$
	Total Cash and Investments	_			\$
	Please answer the following questions by marking in the appropriate boxes	Yes		No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?				2
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.)?		0		

Please answer the following questions by marking in the appropria	ate boxes.					Yes	No
Does the entity have capital assets?							
Has the entity performed an annual inventory of capital 29-1-506, C.R.S.,? If no, MUST explain:	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:					☑	
Complete the following capital & right-to-use assets table:	beginr	lance - ning of the year*	Additions be included Part	dea in		eletions	Year-Er Balance
Land	\$	-	\$		\$	- 6	\$
Buildings	\$	-	\$	5-4	\$	36)	\$
Machinery and equipment	\$	-	\$	*	\$	D.E.	\$
Furniture and fixtures	\$		\$	I	\$		\$
Infrastructure	\$	=	\$	-	\$	-	\$
Construction In Progress (CIP)	\$	-	\$	•	\$	-	\$
Leased & SBITA Right-to-Use Assets	\$	-	\$	0.0	\$		\$
Other (explain):	\$	-	\$	- A."	\$	TA	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	34	\$		\$
TOTAL	\$		\$	-	S	- 11-11	\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	PART 7 - PENSION INFORMA	TIO	N	14.0	
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				<b>.</b>
7-2	Does the entity have a volunteer firefighters' pension plan?				
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$			
	State contribution amount:	\$	54		
	Other (gifts, donations, etc.):	\$	-471		
	TOTAL	\$	- 1		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-644		
	Part 7 - Please use this space to provide any explanation	s or c	omments:		

	PART 8 - BUDGET II	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate boxes	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for tin accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	he current year	Ø		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		Ø		
If yes:	Please indicate the amount budgeted for each fund for the yea	r reported:			
	Governmental/Proprietary Fund Name	Total Appropriation	ons By Fund		
	General Fund	\$	5,000		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  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.		П
If no MI	IST explain:		

PART 10 - GENERAL INFORMATION		
Please answer the following questions by marking in the appropriate boxes.	Yes	No
Is this application for a newly formed governmental entity?		Ø
Date of formation: Has the entity changed its name in the past or current year?		2
Please list the NEW name & PRIOR name:		
Is the entity a metropolitan district? Please indicate what services the entity provides:	Ø	
Streets, Traffic control, water, water sewer, park and recreation  Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:		Ø
Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:	П.	
Does the entity have a certified Mill Levy?		ø
Please provide the following mills levied for the year reported (do not report \$ amounts):  Bond Redemption mills General/Other mills Total mills		
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.	No D	N/A
	Please answer the following questions by marking in the appropriate boxes.  Is this application for a newly formed governmental entity?  Date of formation:  Has the entity changed its name in the past or current year?  Please list the NEW name & PRIOR name:  Is the entity a metropolitan district? Please indicate what services the entity provides:  Streets, Traffic control, water, water sewer, park and recreation  Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:  Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during  Date Filed:  Does the entity have a certified Mill Levy?  Please provide the following mills levied for the year reported (do not report \$ amounts):  Bond Redemption mills  General/Other mills  Total mills  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.	Sthis application for a newly formed governmental entity?   Date of formation:   Has the entity changed its name in the past or current year?   Date of formation:   Has the entity changed its name in the past or current year?   Please list the NEW name & PRIOR name:   Streets, Traffic control, water, water sewer, park and recreation   Does the entity have an agreement with another government to provide services?   List the name of the other governmental entity and the services provided:   Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during   Date Filed:   Does the entity have a certified Mill Levy?   Please provide the following mills levied for the year reported (do not report \$ amounts):   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.

PART 11 - 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?	v				

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

## 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.

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	IKent Nelson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 1	Kent Nelson	exemption from audit. Signed Kent p. NELSON Date: Mar 19, 2024 My term Expires:May 2025
Board	Print Board Member's Name	IDirk Walker, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 2	Dirk Walker	exemption from audit. Signed Dirk Walker Date: Mar 19, 2024 My term Expires:May 2025
Board	Print Board Member's Name	ITracy Schmitt, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 3	Tracy Schmitt	exemption from audit. Signed Tracy Schmitt Date: Mar 19, 2024 My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board Member 4		exemption from audit. Signed Date: My term Expires:
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I, attest 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:
Board Member 7	Print Board Member's Name	I, attest 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:

# **APPLICATION FOR EXEMPTION FROM AUDIT**

# SHORT FORM

NAME OF GOVERNMENT
ADDRESS

C/O White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80122

CONTACT PERSON
PHONE
(303) 858-1800
jtanaka@wbapc.com

For the Year Ended 12/31/23 or fiscal year ended:

# **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: Diane Wheeler

TITLE District Accountant

FIRM NAME (if applicable) Simmons & Wheeler, P.C.

ADDRESS 304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833

000 000 0000			
PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED
Qione K Whater.			3/4/2024
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)

# **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2	Specific ow	nership	\$ -	any necessary
2-3	Sales and u	se	\$ -	explanations
2-4	Other (spec	ify):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	
2-7		Conservation Trust Funds (Lottery)	\$ -	
2-8		Highway Users Tax Funds (HUTF)	\$ -	
2-9		Other (specify):	\$ -	
2-10	Charges for services		\$ -	
2-11	Fines and forfeits		\$ -	
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		-	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	-	
2-16	Lease proceeds		-	
2-17	Developer Advances received	(should agree with line 4-4)	-	
2-18	Proceeds from sale of capital as:	sets	-	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		-	
2-22			\$ -	
2-23			\$ -	
2-24	(add	l lines 2-1 through 2-23) TOTAL REVENUE	\$ -	

# **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

	<u>interest payments on long-term debt. Financial information will not in </u>	<u>nclude fund equity infor</u> r	mation.	
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal	(should agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (s	should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEND	ITURES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDING	G, ISS	UED	), A	ND RE	ETIR	ED		
	Please answer the following questions by marking the						Yes		О
4-1	Does the entity have outstanding debt?							2	
	If Yes, please attach a copy of the entity's Debt Repayment S								
4-2	Is the debt repayment schedule attached? If no. MUST explain	in below:					]	v	
4-3	Is the entity current in its debt service payments? If no, MUS	T explain	below:				]	<b></b>	
4-4	Please complete the following debt schedule, if applicable:	0	li		ed during	Profiles.	di di odonia	- Contraction	alia ar a f
	(please only include principal amounts)(enter all amount as positive	Outstand end of price		ISSU	eo ouring year	100000000000000000000000000000000000000	d during ear	Outstanding at year-end	
	numbers)	end of pric	л уеаг		year	У	(Bal	year	-enu
	General obligation bonds	\$	-	\$		\$	- 40	\$	-
	Revenue bonds	\$	-	\$	2	\$	E.	\$	-
	Notes/Loans	\$	-	\$		\$	- 1- C	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	- 3	\$	-
	Developer Advances	\$	-	\$	1 2 11	\$	- 6	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	+	\$		S	-
**Subscrip	tion Based Information Technology Arrangements	*Must agre	e to prio	r year-	end balance			1-2	
	Please answer the following questions by marking the appropriate boxes	s.					Yes		lo .
4-5	Does the entity have any authorized, but unissued, debt?					1	7		1
If yes:	How much?	\$			0,000.00				
	Date the debt was authorized:		11/7/2	2017					
4-6	Does the entity intend to issue debt within the next calendar	year?						12	3
If yes:	How much?	\$			10801				
4-7	Does the entity have debt that has been refinanced that it is	still respo	nsible	for?		্ৰ			)
If yes:	What is the amount outstanding?	\$							
4-8	Does the entity have any lease agreements?					1		12	1
If yes:	What is being leased?								
	What is the original date of the lease?								
	Number of years of lease?							E	1
	Is the lease subject to annual appropriation? What are the annual lease payments?	\$			-		-	0.0	
	Part 4 - Please use this space to provide any explanations/co		r attacl	n san	arate doc	uments	ation if	hebaea	
	Tart is read and time opace to provide any explanations/ou		attubi	. sep	arate doc	umonte	20011, 11.1	readed	

Ple	ase provide the entity's cash deposit and investment balances.		A	nount	Tota
	AR-END Total of ALL Checking and Savings Accounts		\$	-	
	rtificates of deposit		\$	(4)	1
	tal Cash Deposits				\$
Inv	restments (if investment is a mutual fund, please list underlying investments):				
			\$	-	
5-3			\$	- 8	4
3-3 <u> </u>			\$	- O+1	
			\$		
То	tal Investments				\$
То	tal Cash and Investments				\$
	Please answer the following questions by marking in the appropriate boxes	Yes		No	N/A
5-4 Are	e the entity's Investments legal in accordance with Section 24-75-601, et.		E	3	2
se	q., C.R.S.?	_			_
5-5 Ar	e the entity's deposits in an eligible (Public Deposit Protection Act) public		6	1	
de	pository (Section 11-10.5-101, et seq. C.R.S.)?		1.1		[2]
no MUST	use this space to provide any explanations:				

Please answer the following questions by marking in the appropria	ate boxes.					Yes	No
Does the entity have capital assets?							
Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:					☑		
Complete the following capital & right-to-use assets table:	beginni	ance - ing of the	Addition be inclu	idea In	D	eletions	Year-E Balan
Land	\$	-	\$		\$	- +	\$
Buildings	\$	-	\$	5- 4	\$	34)	\$
Machinery and equipment	\$	-	\$	*	\$	0.€	\$
Furniture and fixtures	\$	-	\$	- 5	\$		\$
Infrastructure	\$	-	\$	4.	\$	-	\$
Construction In Progress (CIP)	\$	-	\$	<b>□</b> € 111	\$	-	\$
Leased & SBITA Right-to-Use Assets	\$	-	\$	-O+01	\$	-	\$
Other (explain):	\$	-	\$	- A-	\$	4	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-71	\$		\$
TOTAL	\$	-	\$		\$		\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				<b>.</b>
7-2	Does the entity have a volunteer firefighters' pension plan?				
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	- 1		
	State contribution amount:	\$			
	Other (gifts, donations, etc.):	\$	-471		
	TOTAL	\$	-1		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$			
	Part 7 - Please use this space to provide any explanation	s or c	omments:		

	PART 8 - BUDGET II	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate boxes	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		Ø		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		Ø		
If yes:	Please indicate the amount budgeted for each fund for the year	r reported:			
	Governmental/Proprietary Fund Name	Total Appropriation	ons By Fund		
	General Fund	\$	5,000		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?					
	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.	D	п			
6 N/I	ICT explains					

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?	0	Ø
If yes: 10-2	Date of formation: Has the entity changed its name in the past or current year?		ø
If yes:	Please list the NEW name & PRIOR name:  Is the entity a metropolitan district?  Please indicate what services the entity provides:	ō.	0
<b>10-4</b> If yes:	Street improvements, parks and recreation, water, sanitation/sewer transportation, mosquito  Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:		<b>2</b>
<b>10-5</b> If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:	0	
<b>10-6</b> If yes:	Does the entity have a certified Mill Levy?		Ø
	Please provide the following mills levied for the year reported (do not report \$ amounts):  Bond Redemption mills General/Other mills Total mills		- -
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.	No	N/A
	Please use this space to provide any additional explanations or comments not previous	sly included:	

PART 11 - 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?	Ø				

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

## 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.

Print the r	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	IKent Nelson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 1	Kent Nelson	exemption from audit. Signed Kent D. nelson Date: Mar 19, 2024 My term Expires:May 2025
Board	Print Board Member's Name	IDirk Walker, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 2	Dirk Walker	exemption from audit. Signed Dirk Walker Date: Mar 19, 2024 My term Expires:May 2025
Board	Print Board Member's Name	ITracy Schmitt, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 3	Tracy Schmitt	exemption from audit. Signed Tracy Schmitt Date: Mar 19, 2024 My term Expires:May 2027
Board Member	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
4		Signed Date: My term Expires:
Board Member 5	Print Board Member's Name	I
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 6		Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest 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:

# **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

jtanaka@wbapc.com

**EMAIL** 

# **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: Diane Wheeler
TITLE District Accountant
FIRM NAME (if applicable) Simmons & Wheeler, P.C.
ADDRESS 304 Inverness Way South, Suite 490, Englewood, CO 80112
PHONE 303-689-0833

PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Qione K Wheeler			3/4/2024		
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)		

# **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2	Specific	ownership	\$ -	any necessary
2-3	Sales an	d use	\$ -	explanations
2-4	Other (s	pecify):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	
2-7		Conservation Trust Funds (Lottery)	\$ -	
2-8		Highway Users Tax Funds (HUTF)	\$ -	
2-9		Other (specify):	\$ -	1
2-10	Charges for services		\$ -	
2-11	Fines and forfeits		\$ -	
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	-	
2-16	Lease proceeds		-	
2-17	Developer Advances received	(should agree with line 4-4)	-	
2-18	Proceeds from sale of capital	assets	-	
2-19	Fire and police pension		-	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			\$ -	
2-24		add lines 2-1 through 2-23) TOTAL REVENUE	\$ -	

# **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

	<u>interest payments on long-term debt. Financial information will not include f</u>	<u>und equity inforr</u>	mation.	
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees	Ī	\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies	Ī	\$ -	
3-10	Utilities and telephone	Ī	\$ -	
3-11	Fire/Police	Ī	\$ -	
3-12	Streets and highways	Ī	\$ -	
3-13	Public health	Ī	\$ -	
3-14	Capital outlay	Ī	\$ -	
3-15	Utility operations	Ī	\$ -	
3-16	Culture and recreation	Ī	\$ -	
3-17	Debt service principal (should	agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (should a	gree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	Ī	\$ -	
3-21	Contribution to pension plan (should	agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should	agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24		•	\$ -	
3-25		•	\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURE	S/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

4-1	Please answer the following questions by marking to Does the entity have outstanding debt?						Yes I	No ☑	
	If Yes, please attach a copy of the entity's Debt Repaymen								
4-2	Is the debt repayment schedule attached? If no. MUST exp	lain below	<i>/</i> :				1		
								42	
4-3	Is the entity current in its debt service payments? If no, MU	JST explai	in below:				1	<b>2</b>	
4-4	Please complete the following debt schedule, if applicable:						diam'r.		
	(please complete the following debt scriedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		anding at orior year*		d during year	10000000	d during /ear	Outstand year-e	
	General obligation bonds	\$	-	\$		\$	- к	\$	
	Revenue bonds	\$	-	\$	Θ.	\$	6	\$	-
	Notes/Loans	\$	-	\$	- 47	\$	- 1	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	- 12	\$		\$	-
	Developer Advances	\$	-	\$	11.47.14	\$	- A	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	- t	\$	- Pi	\$	-
*Subscrip	tion Based Information Technology Arrangements	*Must a	gree to prio	r year-e	nd balance				
	Please answer the following questions by marking the appropriate box	xes.					Yes	No	
4-5	Does the entity have any authorized, but unissued, debt?			22.22		1	7		
If yes:	How much?	\$			0,000.00				
	Date the debt was authorized:		11/7/2	2017			_		
4-6	Does the entity intend to issue debt within the next calend	ar year?						2	
If yes:	How much?	\$				1			
4-7	Does the entity have debt that has been refinanced that it i	s still resp	ponsible	for?		. 9			
If yes:	What is the amount outstanding?	\$						142	
<b>4-8</b> If yes:	Does the entity have any lease agreements? What is being leased?								
	What is the original date of the lease?				-				
	Number of years of lease?			_		1			
	Is the lease subject to annual appropriation? What are the annual lease payments?	\$					-	1	

	Please provide the entity's cash deposit and investment balances.		An	iount	Tota
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$		
5-2	Certificates of deposit		\$	(4)	
	Total Cash Deposits				\$
	Investments (if investment is a mutual fund, please list underlying investments):				
			\$		
5-3			\$	- 9	4
3-3			\$		
			\$		
	Total Investments				\$
	Total Cash and Investments	_			\$
	Please answer the following questions by marking in the appropriate boxes	Yes		No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.			p.	
	seq., C.R.S.?	_			-
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		C		[2]
	depository (Section 11-10.5-101, et seq. C.R.S.)?				[2]

Please answer the following questions by marking in the appropria	ate boxes.					Yes	No
Does the entity have capital assets?							
Has the entity performed an annual inventory of capital 29-1-506, C.R.S.,? If no, MUST explain:	assets in acc	ordance	with Se	ection		Ø.	
Complete the following capital & right-to-use assets table:	beginni	ance - ing of the	Addition be inclu	idea In	D	eletions	Year- Balar
Land	\$	-	\$		\$		\$
Buildings	\$	-	\$	5-4	\$	- 14	\$
Machinery and equipment	\$	-	\$	*	\$	D.E.	\$
Furniture and fixtures	\$	-	\$		\$		\$
Infrastructure	\$	-	\$		\$	5	\$
Construction In Progress (CIP)	\$	-	\$	<b>□</b> *	\$	-	\$
Leased & SBITA Right-to-Use Assets	\$	-	\$	- O+ O !	\$	-	\$
Other (explain):	\$	-	\$	- A.T.I	\$	1	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-71	\$		\$
TOTAL	\$	-	\$	-	\$		\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				7
7-2	Does the entity have a volunteer firefighters' pension plan?				
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$			
	Other (gifts, donations, etc.):	\$	-41		
	TOTAL	\$	- 1		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-6-4		
	Part 7 - Please use this space to provide any explanation	s or c	omments:		

	PART 8 - BUDGET II	<b>NFORMAT</b>	ION				
	Please answer the following questions by marking in the appropriate boxes	s.	Yes	No	N/A		
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	he entity file a budget with the Department of Local Affairs for the current year					
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:			1.0			
If yes:	res: Please indicate the amount budgeted for each fund for the year reported:						
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund				
	General Fund	\$	5,000				
		•					

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  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.	4	
If no MI	IST explain:		

	PART 10 - GENERAL INFORMATION			
	Please answer the following questions by marking in the appropriate boxes.	Yes	No	
10-1	Is this application for a newly formed governmental entity?		Ø	
If yes:	Date of formation:			
10-2	Has the entity changed its name in the past or current year?			
If yes:	Please list the NEW name & PRIOR name:			
10-3	Is the entity a metropolitan district?			
	Please indicate what services the entity provides:		9	
	Street improvements, parks and recreation, water, sanitation/sewer transportation, mosquito			
10-4	Does the entity have an agreement with another government to provide services?		₹	
ir yes:	If yes: List the name of the other governmental entity and the services provided:			
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during			
If yes:	Date Filed:			
10-6	Does the entity have a certified Mill Levy?			
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):			
	Bond Redemption mills General/Other mills		-	
	Total mills			
	Yes	No	N/A	
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has			
10-7	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.			
	Please use this space to provide any additional explanations or comments not previous	elv included:		

PART 11 - 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?	V		

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

## 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.

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board	Print Board Member's Name	I _Kent Nelson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 1	Kent Nelson_	exemption from audit. Signed Kent p. nelson Date: Mar 19, 2024 My term Expires: _May 2025
Board	Print Board Member's Name	IDirk Walker, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 2	Dirk Walker	exemption from audit. Signed Dirk Walker Date: Mar 19, 2024 My term Expires:_May 2025
Board	Print Board Member's Name	I _Tracy Schmitt, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 3	Tracy Schmitt	exemption from audit. Signed Tracy Schmitt Date: Mar 19, 2024 My term Expires:_May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board Member 4		exemption from audit. Signed Date: My term Expires:
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I