GATEWAY TO FREDERICK METROPOLITAN DISTRICT NOS. 1-6 2023 CONSOLIDATED ANNUAL REPORT

Pursuant to § 32-1-207(3)(c), C.R.S., and the Consolidated Service Plan for Gateway to Frederick Metropolitan District Nos. 1-6 (collectively the "**Districts**"), the Districts are required to provide an annual report to the Town of Frederick (the "**Town**") regarding the following matters:

For the year ending December 31, 2023, the Districts make the following report:

§ 32-1-207(3), C.R.S., Statutory Requirements

1. Boundary changes made.

The Districts made no boundary changes during 2023.

2. Intergovernmental Agreements entered into or terminated.

The Districts neither entered into nor terminated intergovernmental agreements during 2023.

3. Access information to obtain a copy of rules and regulations adopted by the board.

The Districts have not adopted any rules and regulations.

4. A summary of litigation involving public improvements owned by the Districts.

To our actual knowledge, based on review of the court records in Weld County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts' public improvements as of December 31, 2023.

5. Status of the construction of public improvements by the Districts.

The Districts did not construct any public improvements during 2023.

6. A list of facilities or improvements constructed by the Districts there were conveyed or dedicated to the county or municipality.

The Districts did not construct any public improvements that were conveyed or dedicated to the Town during 2023.

7. The final assessed valuation of the Districts as of December 31st of the reporting year.

The Districts' 2023 assessed valuations are attached hereto as **Exhibit A**.

8. A copy of the current year's budget.

The Districts' 2024 Budgets are attached hereto as **Exhibit B.**

9. A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

The Districts' 2023 Audit Exemption Applications are attached hereto as **Exhibit C.**

10. Notice of any uncured defaults existing for more than ninety (90) days under any debt instrument of the Districts.

To our actual knowledge, the Districts have not received notice of any events of uncured defaults, which continued beyond a ninety (90) day period, under any debt instrument.

11. Any inability of the Districts to pay their obligations as they come due under any obligation which continues beyond a ninety (90) day period.

To our actual knowledge, the Districts have been able to pay its obligations as they have come due, in accordance with the terms of any such obligation.

Service Plan Requirements

To the best of our actual knowledge, for the year ending December 31, 2023, the Districts make the following report:

1. A narrative summary of the progress of the Districts in implementing their Service Plans for the report year.

The Districts remained largely inactive during 2023.

2. Except when an exemption from audit has been granted pursuant to the Local Government Audit Law of Colorado, the audited financial statements of the Districts for the report year, including a statement of financial condition (i.e. balance sheet) as of December 31st of the report year and the statement of operations (i.e. revenues and expenditures) for the report year.

The Districts were exempt from audit for 2023. The Districts' 2023 Audit Exemption Applications are attached hereto as **Exhibit C**.

3. Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the Districts in development of public facilities in the report year, as well as any capital improvements or

projects proposed to be undertaken in the five (5) years following the report year.

No capital expenditures were incurred by the Districts during 2023, and no capital improvements or projects are proposed to be undertaken in the five years following the report year.

4. Unless disclosed within a separate schedule to the financial statements, a summary of the financial obligations of the Districts at the end of the report year, including the amount of outstanding indebtedness, the amount and terms of any new Districts indebtedness or long-term obligations issued in the report year, the amount of payment or retirement of existing indebtedness of the Districts in the report year, the total assessed valuation of all taxable properties within the Districts as of January 1 of the report year and the current mill levy of the Districts pledged to debt retirement in the report year.

The Districts neither entered into nor issued debt or financial obligations during 2023. The Districts' assessed valuations are attached hereto as **Exhibit A**.

5. The Districts' budgets for the calendar year in which the annual report is submitted.

The Districts' 2024 Budgets are attached hereto as **Exhibit B**.

6. A summary of residential and commercial development in the Districts for the report year.

No commercial or residential development occurred within the Districts in 2023.

7. A summary of all fees, charges, and assessments imposed by the Districts as of January 1 of the report year.

The Districts did not impose any fees, charges, or assessments in 2023.

8. Certification of the Boards of Directors of the Districts that no action, event or condition enumerated in Section 14.4 of the Town Land Use Code (Material Modification) has occurred in the report year, or certification that such event has occurred but that an amendment to the Service Plan that allows such event has been approved by the Town Board.

A Certification of the Boards is attached hereto as **Exhibit D**.

9. A summary of any litigation which involves the Districts' Public Improvements as of December 31 of the prior year.

To our actual knowledge, based on a review of the court records in Weld County, Colorado, and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts as of December 31, 2023.

10. Boundary changes made or proposed.

No boundary changes were made or proposed during 2023.

11. Intergovernmental agreements with other governmental entities either entered into or proposed.

The Districts neither entered into nor proposed any intergovernmental agreements with other entities during 2023.

12. Copies of the Districts' rules and regulations, if any, as of December 31 of the prior year.

The Districts have not adopted any rules and regulations.

13. A list of all facilities and improvements constructed by the Districts that have been dedicated to and accepted by the Town as of December 31 of the prior year.

The Districts did not construct any public improvements during 2023.

14. Notice of any uncured events of default by the Districts, which continued beyond a ninety (90) day period, under any debt instrument.

To our actual knowledge, the Districts have not received notice of any events of uncured defaults, which continued beyond a ninety (90) day period, under any debt instrument.

Any inability of the Districts to pay its obligations as they came due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

To our actual knowledge, the Districts have been able to pay its obligations as they have come due, in accordance with the terms of any such obligation.

15. The name, business address and telephone number of each member of the Boards and its chief administrative officer and general counsel, together with the date, place and time of the regular meetings of the Boards of Directors of the Districts.

Kent Nelson 2045 Longs Peak Avenue Longmont, CO 80501 (303) 772-0787 Dirk Walker 6507 Baseline Road Boulder, CO 80303 (720) 205-8847

Tracy Schmitt 10544 Weathersfield Way Highlands Ranch, CO 80129 (303) 746-3654

General Counsel:
Jennifer Gruber Tanaka, Esq.
WHITE BEAR ANKELE TANAKA & WALDRON
2154 East Commons Avenue, Suite 2000
Centennial, Colorado 80122
(303) 858-1800
jtanaka@wbapc.com

Regular Meeting Dates: October 24, 2024 Regular Meeting Time: 10:00 A.M.

Regular Meeting Location: By telephone, electronic, or other means not including

physical presence.

The foregoing filing is submitted this 1st day of September, 2024.

EXHIBIT A 2023 Assessed Valuations

Name of Jurisdiction: 1586 - GATEWAY TO FREDERICK MD 1

IN WELD COUNTY ON 12/10/2023

New Entity: No

N ACCORDANCE WITH	39-5-121(2)(a) AND	39-5-128(1),C.R.S.	AND NO LATER	THAN AUGUST 2	25, THE ASSESSOR	CERTIFIES THE
TOTAL VALUATION FOR	ASSESSMENT FOR	THE TAXABLE Y	EAR 2023 IN WE	ELD COUNTY CO	LORADO	

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$830
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$260
3. LESS TIF DISTRICT INCREMENT, IF ANY:	<u>\$0</u>
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$260
5. NEW CONSTRUCTION: **	\$0
6. INCREASED PRODUCTION OF PRODUCING MINES: #	<u>\$0</u>
7. ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	<u>\$0</u>
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00
* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo. ** New construction is defined as: Taxable real property structures and the personal property connected with the structure.	
# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the val	ues to be treated as growth in the
limit calculation. ## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the lim	nit calculation.
USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY	<u>'</u>
IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R. THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN WELD COUNTY, COLORADO ON AUG	
1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	<u>\$981</u>
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	<u>\$0</u>
3. ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
4. INCREASED MINING PRODUCTION: %	<u>\$0</u>
5. PREVIOUSLY EXEMPT PROPERTY:	<u>\$0</u>
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	<u>\$0</u>
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omi DELETIONS FROM TAXABLE REAL PROPERTY:	tted property.)
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	<u>\$0</u>
@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property	perty.
! Construction is defined as newly constructed taxable real property structures.	
% Includes production from new mines and increases in production of existing producing mines.	
IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES	
TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:>	\$0

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer

Data Date: 12/12/2023

in accordance with 39-3-119 f(3). C.R.S.

Name of Jurisdiction: 1587 - GATEWAY TO FREDERICK MD 2

IN WELD COUNTY ON 12/10/2023

New Entity: No

<u>\$0</u>

\$0

LICE EOD CTATUTODY	/ DDODEDTV TAV DE	VENUE LIMIT OALOUI	ATIONIC /F FO/ LIMIT)	ONII V
USE FOR STATUTORY	PROPERTY TAX RE	VENUE LIMIT CALCUL	-A HUNG (3.3% LIMH)	UNLI

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN WELD COUNTY. COLORADO

1. PREVIOUS YEAR	'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$2,304,760
2. CURRENT YEAR	S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$100,538,740
3. LE	SS TIF DISTRICT INCREMENT, IF ANY:	<u>\$0</u>
4. CURRENT YEAR	S NET TOTAL TAXABLE ASSESSED VALUATION:	\$100,538,740
5. NEW CONSTRUC	CTION: **	<u>\$0</u>
6. INCREASED PRO	DUCTION OF PRODUCING MINES: #	<u>\$0</u>
7. ANNEXATIONS/I	NCLUSIONS:	<u>\$0</u>
8. PREVIOUSLY EX	EMPT FEDERAL PROPERTY: #	<u>\$0</u>
	DIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## 301(1)(b) C.R.S.):	\$0
10. TAXES COLLEC	ED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED	AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$1,944.94
	conal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo. fined as: Taxable real property structures and the personal property connected with the structure.	
# Jurisdiction must subm	it respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the value	es to be treated as growth in the
	y (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit	calculation.
	USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY	
L	USE FOR TABOR LOCAL GROWTH CALCULATIONS ONLY	
	ITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. L VALUATION FOR THE TAXABLE YEAR 2023 IN WELD COUNTY, COLORADO ON AUGUS	
1. CURRENT YEAR	S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$114,578,009
ADDITIONS TO	TAXABLE REAL PROPERTY:	
CONSTRU	CTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>
ANNEXATI	ONS/INCLUSIONS:	<u>\$0</u>
4. INCREASE	D MINING PRODUCTION: %	<u>\$0</u>
5. PREVIOUS	LY EXEMPT PROPERTY:	<u>\$0</u>
6. OIL OR G	S PRODUCTION FROM A NEW WELL:	<u>\$0</u>
7. TAXABLE	REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	<u>\$0</u>
	structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted	ed property.)
DELETIONS FI	ROM TAXABLE REAL PROPERTY:	
DESTRUC	TION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

DISCONNECTIONS/EXCLUSION:

PREVIOUSLY TAXABLE PROPERTY:

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES	
TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:>	<u>\$0</u>
NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEM	IBER 15, 2023
IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES:	
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.	

Data Date: 12/12/2023

9.

10.

Name of Jurisdiction: 1588 - GATEWAY TO FREDERICK MD 3

IN WELD COUNTY ON 12/10/2023

New Entity: No

	_		
LISE EOR STATUTORY	' DRODERTY TAY RE	VENITE LIMIT CALCIII	ATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN WELD COUNTY. COLORADO

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$640,020
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$560,340
3.	LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$560,340
5.	NEW CONSTRUCTION: **	\$0
6.	INCREASED PRODUCTION OF PRODUCING MINES: #	<u>\$0</u>
7.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10.	. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11.	. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$4,657.42
	This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo. New construction is defined as: Taxable real property structures and the personal property connected with the structure.	
	urisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the value at calculation.	es to be treated as growth in the
##	Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit	calculation.
	USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY	
TH	ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. IE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN WELD COUNTY, COLORADO ON AUGUS	ST 25, 2023
1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$278,248
_	ADDITIONS TO TAXABLE REAL PROPERTY:	
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$0
3.	ANNEXATIONS/INCLUSIONS:	\$0
4.	INCREASED MINING PRODUCTION: %	\$0
5.	PREVIOUSLY EXEMPT PROPERTY:	\$0
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	<u>\$0</u>
	(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted DELETIONS FROM TAXABLE REAL PROPERTY:	ed property.)
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>
9.	DISCONNECTIONS/EXCLUSION:	\$0
10.	PREVIOUSLY TAXABLE PROPERTY:	<u>\$0</u>
@ .	This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property	erty.
! C	onstruction is defined as newly constructed taxable real property structures.	
% I	ncludes production from new mines and increases in production of existing producing mines.	-
1	ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:	\$0
-	NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEM	
INI	ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES:	
	B21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
**	The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer	

Data Date: 12/12/2023

Name of Jurisdiction: 1589 - GATEWAY TO FREDERICK MD 4

IN WELD COUNTY ON 12/10/2023

New Entity: No

N ACCORDANCE WITH	39-5-121(2)(a) AND	39-5-128(1),C.R.S.	AND NO LATER	THAN AUGUST 2	25, THE ASSESSOR	CERTIFIES THE
TOTAL VALUATION FOR	ASSESSMENT FOR	THE TAXABLE Y	EAR 2023 IN WE	ELD COUNTY CO	LORADO	

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	<u>\$750</u>
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$260
3. LESS TIF DISTRICT INCREMENT, IF ANY:	<u>\$0</u>
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$260
5. NEW CONSTRUCTION: **	\$0
6. INCREASED PRODUCTION OF PRODUCING MINES: #	<u>\$0</u>
7. ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	<u>\$0</u>
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00
* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo. ** New construction is defined as: Taxable real property structures and the personal property connected with the structure.	
# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the value limit calculation.	es to be treated as growth in the
## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit	calculation.
USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY	
IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN WELD COUNTY, COLORADO ON AUGUS	
CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$981
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	<u>\$0</u>
3. ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted DELETIONS FROM TAXABLE REAL PROPERTY:	ed property.)
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>
9. DISCONNECTIONS/EXCLUSION:	<u>\$0</u>
10. PREVIOUSLY TAXABLE PROPERTY:	<u>\$0</u>
@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property	erty.
! Construction is defined as newly constructed taxable real property structures.	
% Includes production from new mines and increases in production of existing producing mines.	
IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES	
TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:>	<u>\$0</u>
NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 1	<u>MBER 15, 2023</u>
IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES:	

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer

Data Date: 12/12/2023

in accordance with 39-3-119 f(3). C.R.S.

Name of Jurisdiction: 1590 - GATEWAY TO FREDERICK MD 5

IN WELD COUNTY ON 12/10/2023

New Entity: No

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN WELD COUNTY, COLORADO

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$270
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$260
3.	LESS TIF DISTRICT INCREMENT, IF ANY:	<u>\$0</u>
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$260
5.	NEW CONSTRUCTION: **	<u> </u>
-		<u> </u>
6.	INCREASED PRODUCTION OF PRODUCING MINES: #	<u>\$0</u>
7.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	<u>\$0</u>
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10	. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11	. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00
	This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo. New construction is defined as: Taxable real property structures and the personal property connected with the structure.	
	lurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the value it calculation.	s to be treated as growth in the
##	Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit	calculation.
	USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY	
TI	ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. HE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN WELD COUNTY, COLORADO ON AUGUS CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	
	ADDITIONS TO TAXABLE REAL PROPERTY:	φσσ.
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>
3.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
4.	INCREASED MINING PRODUCTION: %	<u>\$0</u>
5.	PREVIOUSLY EXEMPT PROPERTY:	<u>\$0</u>
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	<u>\$0</u>
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	<u>\$0</u>
	(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted DELETIONS FROM TAXABLE REAL PROPERTY:	d property.)
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>
9.	DISCONNECTIONS/EXCLUSION:	<u>\$0</u>
10	. PREVIOUSLY TAXABLE PROPERTY:	<u>\$0</u>
@	This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real prope	rty.
! C	onstruction is defined as newly constructed taxable real property structures.	
%	Includes production from new mines and increases in production of existing producing mines.	
	ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES	
TO	SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:>	<u>\$0</u>
	NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	<u>MBER 15, 2023</u>
	ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES: B21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
	The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.	

Data Date: 12/12/2023

Name of Jurisdiction: 1591 - GATEWAY TO FREDERICK MD 6

IN WELD COUNTY ON 12/10/2023

New Entity: No

N ACCORDANCE WITH	39-5-121(2)(a) AND	39-5-128(1),C.R.S.	AND NO LATER	THAN AUGUST 2	25, THE ASSESSOR	CERTIFIES THE
TOTAL VALUATION FOR	ASSESSMENT FOR	THE TAXABLE Y	EAR 2023 IN WE	ELD COUNTY CO	LORADO	

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	<u>\$270</u>
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$260
3.	LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$260
5.	NEW CONSTRUCTION: **	\$0
Э.	THE WORKSTHOOM AND	<u>\$0</u>
6.	INCREASED PRODUCTION OF PRODUCING MINES: #	<u>\$0</u>
7.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	<u>\$0</u>
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	<u>\$0</u>
10.	TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00
	his value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo. lew construction is defined as: Taxable real property structures and the personal property connected with the structure.	
	urisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the value t calculation.	s to be treated as growth in the
##、	Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit	calculation.
	USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY	
TH	ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. E TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN WELD COUNTY, COLORADO ON AUGUS CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	
	ADDITIONS TO TAXABLE REAL PROPERTY:	φ501
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$0</u>
3.	ANNEXATIONS/INCLUSIONS:	\$0
4.	INCREASED MINING PRODUCTION: %	<u>\$0</u>
5.	PREVIOUSLY EXEMPT PROPERTY:	<u>\$0</u>
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	<u>\$0</u>
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	<u> </u>
	(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitte DELETIONS FROM TAXABLE REAL PROPERTY:	d property.)
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9.	DISCONNECTIONS/EXCLUSION:	<u>\$0</u>
10.	PREVIOUSLY TAXABLE PROPERTY:	<u>\$0</u>
@ 1	This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real prope	rty.
! Co	onstruction is defined as newly constructed taxable real property structures.	
% lı	ncludes production from new mines and increases in production of existing producing mines.	
	ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES SCHOOL DISTRICTS: 1, TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:	\$0
	NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEM	
IN	ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES:	
	B21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
**	The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer	

Data Date: 12/12/2023

EXHIBIT B 2024 Budgets

GATEWAY TO FREDERICK METROPOLITAN DISTRICT NO. 1 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Gateway to Frederick Metropolitan District No. 1.

The Gateway to Frederick Metropolitan District No. 1 has adopted a budget for one fund, a General Fund to provide for the payment of general operating expenditures.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary sources of revenue for the district in 2024 will be transfers from Gateway to Frederick Metro District Nos. 2 and 3. The district does not intend to impose a mill levy on property within the district for 2024.

Gateway to Frederick Metropolitan Distict No. 1 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimate <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	\$ 27,259	\$ 34,245	\$ 25,946	\$ 25,946	\$ 146,825
Revenues:					
Transfer from District #2	11,695	118,643	11,393	118,228	5,340,747
Transfer from District #3	14,651	32,615	14,265	28,466	28,454
Developer advances					
Total revenues	26,346	151,258	25,658	146,694	5,369,201
Total funds available	53,605	185,503	51,604	172,640	5,516,026
Expenditures:					
Accounting/Audit	4,085	4,000	2,306	4,500	5,500
Election	2,911	5,000	2,911	2,911	-
Insurance/ SDA Dues	3,254	4,000	3,254	3,254	4,000
Legal	16,359	15,000	6,902	15,000	15,000
Contingency/Miscellaneous	1,050	156,663	68	150	5,490,791
Emergency Reserve		840			735
Total expenditures	27,659	185,503	15,441	25,815	5,516,026
Ending fund balance	\$ 25,946	<u> </u>	\$ 36,163	\$ 146,825	<u> </u>
Assessed valuation		\$ 830			\$ 260
Mill Levy					

GATEWAY TO FREDERICK METROPOLITAN DISTRICT NO. 2 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Gateway to Frederick Metro District No. 2.

The Gateway to Frederick Metro District No. 2 has adopted a budget for one fund, a General Fund to provide for the payment of general operating expenditures and transfers to Gateway to Frederick Metropolitan District No. 1 for the payment of general operating expenditures.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary source of revenue for the district in 2024 will be property taxes. The district intends to impose a 50.179 mill levy on the property within the district in 2024.

Gateway to Frederick Metropolitan Distict No. 2 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual <u>6/30/2023</u>	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ 728	\$ 729	\$ 728	<u>\$ 728</u>	\$ -
Revenues:					
Property taxes	10,871	115,651	107,296	113,706	5,044,933
Specific ownership taxes	643	8,674	2,397	4,500	378,370
Interest	346	250	942	1,000	250
Developer advances					
Total revenues	11,860	124,575	110,635	119,206	5,423,553
Total funds available	12,588	125,304	111,363	119,934	5,423,553
Expenditures:					
Audit/ Exemption	-	750	-	-	750
Insurance/ SDA Dues	-	1,500	-	-	1,500
Legal	-	2,500	-	-	2,500
Treasurer's Fees	165	1,717	1,610	1,706	75,674
Transfer to District #1	11,695	118,643	109,026	118,228	5,340,716
Emergency Reserve		194			2,413
Total expenditures	11,860	125,304	110,636	119,934	5,423,553
Ending fund balance	\$ 728	\$ -	\$ 727	\$ -	<u> </u>
Assessed valuation		\$ 2,304,760			\$100,538,740
Mill Levy		50.179			50.179

GATEWAY TO FREDERICK METROPOLITAN DISTRICT NO. 3 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Gateway to Frederick Metropolitan District No. 3.

The Gateway to Frederick Metropolitan District No. 3 has adopted one fund, a General Fund to provide for the payment of general operating expenditures and transfers to Gateway to Frederick Metropolitan District No. 1 for the payment of general operating expenditures.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary source of revenue for the district in 2024 will be property taxes. The district intends to impose a 50.345 mill levy on the property within the district in 2024.

Gateway to Frederick Metropolitan Distict No. 3 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	13,650	32,222	24,394	27,000	28,210
Specific ownership taxes	808	5,511	668	1,200	5,210
Interest income	398	300	417	500	300
Total revenues	14,856	38,033	25,479	28,700	33,720
Total funds available	14,856	38,033	25,479	28,700	33,720
Expenditures:					
Audit/ Exemption	-	750	-	-	750
Insurance/ SDA Dues	-	1,500	-	-	1,500
Legal	-	2,500	-	-	2,500
Treasurer's Fees	205	512	366	234	452
Transfert to District #1	14,651	32,615	25,112	28,466	28,364
Emergency Reserve		<u>156</u>			<u>154</u>
Total expenditures	14,856	38,033	25,478	28,700	33,720
Ending fund balance	\$ -	\$ -	\$ 1	<u> </u>	<u> </u>
Assessed valuation		\$ 640,020			\$ 560,340
Mill Levy		50.345	:		50.345

GATEWAY TO FREDERICK METROPOLITAN DISTRICT NO. 4 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Gateway to Frederick Metropolitan District No. 4.

The Gateway to Frederick Metropolitan District No. 4 has adopted one fund, a General Fund to provide for the payment of general operating expenditures.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary source of revenue for the district in 2024 will be developer advances. The district does not intend to impose a mill levy on property within the district for 2024.

Gateway to Frederick Metropolitan Distict No. 4 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual <u>6/30/2023</u>	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Developer advances		5,000			5,000
Total revenues		5,000			5,000
Total funds available		5,000			5,000
Expenditures:					
Audit/ Exemption	-	750	-	-	750
Insurance/ SDA Dues	-	1,500	-	-	1,500
Legal	-	2,500	-	-	2,500
Contingency/Miscellaneous	-	107	-	-	107
Emergency Reserve		143			143
Total expenditures		5,000			5,000
Ending fund balance	\$ -	\$ -	<u> </u>	<u> </u>	\$ -
ssessed valuation		\$ 750			\$ 260
lill Levy					

GATEWAY TO FREDERICK METROPOLITAN DISTRICT NO. 5 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Gateway to Frederick Metropolitan District No. 5.

The Gateway to Frederick Metropolitan District No. 5 has adopted a budget for one fund, a General Fund to provide for the payment of general operating expenditures.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary source of revenue for the district in 2024 will be developer advances. The district does not intend to impose a mill levy on property within the district for 2024.

Gateway to Frederick Metropolitan Distict No. 5 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Developer advances		5,000			5,000
Total revenues		5,000			5,000
Total funds available		5,000			5,000
Expenditures:					
Audit/ Exemption	-	750	-	-	750
Insurance/ SDA Dues	-	1,500	-	-	1,500
Legal	-	2,500	-	-	2,500
Contingency/Miscellaneous	-	107	-	-	107
Emergency Reserve		143			143
Total expenditures		5,000			5,000
Ending fund balance	<u>\$ -</u>	<u> </u>	<u>\$ -</u>	<u> </u>	<u> </u>
Assessed valuation		\$ 270			\$ 260
Mill Levy					

GATEWAY TO FREDERICK METROPOLITAN DISTRICT NO. 6 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Gateway to Frederick Metropolitan District No. 6.

The Gateway to Frederick Metropolitan District No. 6 has adopted a budget for one fund, a General Fund to provide for the payment of general operating expenditures.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary source of revenue for the district in 2024 will be developer advances. The district does not intend to impose a mill levy on property within the district for 2024.

Gateway to FrederickMetropolitan Distict No. 6 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual <u>6/30/2023</u>	Estimate 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	<u>\$ -</u>
Revenues: Developer advances		5,000			5,000
Total revenues		5,000			5,000
Total funds available		5,000			5,000
Expenditures: Audit/ Exemption Insurance/ SDA Dues Legal Contingency/Miscellaneous Emergency Reserve	- - - -	750 1,500 2,500 107 143	- - - -	- - - -	750 1,500 2,500 107 143
Total expenditures		5,000		<u> </u>	5,000
Ending fund balance ssessed valuation	<u>\$</u> -	\$ - \$ 270	<u>\$ -</u>	\$ -	\$ - \$ 260
lill Levy		-			

EXHIBIT C 2023 Audit Exemption Applications

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		Proprietary/Fi	iduciary Funds	Diagram and the second
Line #	Description	General Fund	Debt Fund	Description	Fund*	Fund*	Please use this space to provide explanation of any
Т	ax 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]	<u>'</u>	\$ -	
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 (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		\$ -	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	TOTAL OTHER TIMARCING SOURCES TOTAL REVENUES AND OTHER FINANCING SOURCES D TOTAL REVENUES AND OTHER FINANCING SOURCES for	\$ 150,973	\$ -	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.

				ERATING STATEMENT - EXPENDITU			
		Governme				rietary/Fiduciary Funds	Please use this space to
Line #	Description	General Fund	Debt Fund	Description	Fun	d* Fund*	provide explanation of any
	Expenditures	.	•	Expenses	•		items on this page
3-1	General Government	\$ 36,448	· ·	General Operating & Administrative	\$	- \$	-
3-2	_	\$ -		_	\$	- \$	-
3-3	<u> </u>	\$ -	·		\$	- \$	-
3-4		\$ -			\$	- \$	-
3-5		\$ -		d ' '	\$	- \$	-
3-6		\$ -		-	\$	- \$	<u>-</u>
3-7		\$ -			\$	- \$	<u>-</u>
3-8		\$ -	<u>'</u>	= '	\$	- \$	<u>-</u>
3-9		\$ -			\$	- \$	<u>-</u>
3-10		\$ -		-	\$	- \$	-
3-11		\$ -		_ · · · · · · · · · · · · · · · · · · ·	\$	- \$	
3-12	[:	\$ -	\$ -	Other [specify]	\$	- \$	_
3-13		\$ -	\$ -	. [\$	- \$	-
3-14	Capital Outlay	\$ 7,885	\$ -	Capital Outlay	\$	- \$	-
	Debt Service			Debt Service			_
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$	- \$	-
3-16		\$ -			\$	- \$	-
3-17	_	\$ -	·	-	\$	- \$	_
3-18	_	\$ -			\$	- \$	_
3-19		\$ -			\$	- \$	_
3-20		\$ -	<u>'</u>		\$	- \$	_
3-21	All Other [specify]. Hustee Fees	\$ -			\$	- ψ - \$	- GRAND TOTAL
	Add lines 3-1 through 3-21		•	Add lines 3-1 through 3-21	Ψ	·	
3-22	TOTAL EXPENDITURES	\$ 44,333	\$ -	TOTAL EXPENSES	\$	- \$	- \$ 44,333
3-23		\$ -	\$ -		\$	- \$	-
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify][enter negative for expense]	\$	- \$	-1
3-25	Other Expenditures (Revenues):	\$ -	\$ -		\$	- \$	-
3-26	• • •	\$ -		= '	\$	- \$	-
3-27	<u> </u>	\$ -	<u> </u>		\$	- \$	_
3-28		\$ -	·		\$	- \$	_
3-29	(Add lines 3-23 through 3-28) TOTAL	Ψ	Ψ	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus	Ψ	Ψ	
5-25	TRANSFERS AND OTHER EXPENDITURES	•	•	line 3-24) TOTAL GAAP RECONCILING ITEMS	•		
	_	5 -	\$ -	line 3-24) TOTAL GAAF RECONCILING TEMS	\$	- \$	-
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, plus line 3-29, less line 3-23	•		
	Line 2-29, less line 3-22, less line 3-29	\$ 106,640	\$ -	_	\$	- \$	-
0.04	Fund Polonia January 4 from Possible 24 mile			Net Position, January 1 from December 31 prior year			
3-31	Fund Balance, January 1 from December 31 prior year report		•	report	•		
	E E	\$ 25,946		-	\$	- \$	-
		\$ -	\$ -		\$	- \$	_
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.	\$ 132,586	\$	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 - D	EBT OUTST	ANDING I	SSUED A	ND RETIRE	=D	
	Please answer the following guestions by marking the appro		, 	YES	NO NO		Please use this space to provide any explanations or comments:
		priate boxesi					Tious are and opass to provide any explanations of comments.
4-1	Does the entity have outstanding debt?			11000	2		
4-2	Is the debt repayment schedule attached? If no, MUST explain:						
	N/A						
4-3	Is the entity current in its debt service payments? If no, MUST explain:				☑		
	N/A						
4-4							
	Please complete the following debt schedule, if applicable: (please only include principal	Outstanding at	Issued during	Retired during	Outstanding at ye	ear-end	
	amounts)	peginning of year*	year	year			
	General obligation bonds	\$ - !	\$ -	s -	S	_	
		\$ - 5		\$ -	1772		
		\$ - !	*	\$ -			
		\$ - !	*	\$ -	1.2		
		\$ - 5	·	\$ -	7	_	
		\$ - 5		\$ -	- Control	-	
	TOTAL				S	-	
Subs	cription Based Information Technology Arrangements	*Must agree to prior year-	end balance				
	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.]?		\square			
If yes:	How much?	\$ 660,000,000					
ii yes.	Date the debt was authorized:	11/7/2017					
4-6	Does the entity intend to issue debt within the next calendar year?				☑		
		\$ -					
	Does the entity have debt that has been refinanced that it is still responsible for?						
		\$			922		
	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?				Ø		
	Is the lease subject to annual appropriation? What are the annual lease payments?	\$ -		ш			
			211 AND IN	VECTALE	UTO.	_	
	· ·	PART 5 - CAS	SH AND IN	VESTME	NIS		
	Please provide the entity's cash deposit and investment balances.			AMOUNT	TOTAL	F	Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts			\$ 3,441			
5-2	Certificates of deposit			\$ -			
		TOTAL C	CASH DEPOSITS	1,55	\$	3,441	
	Investments (if investment is a mutual fund, please list underlying investments):						
				\$ -			
				\$ -			
5-3				\$ -			
				\$ -			
		TOTAL	LINVESTMENTS		S	-	
		TOTAL CASH AND	TEXT DESCRIPTION OF THE PERSON NAMED IN COLUMN 1		S	3.441	
	Please answer the following question by marking in the appropriate box	TOTAL ONOT AIL	YES	NO	N/A	5,771	
			YES	NO			
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.		₩.				
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public deposit	tory (Section 11-	☑				
	10.5-101, et seq. C.R.S.)? If no, MUST explain:			1			
	N/A						

	PART	6 - CAPITAL	$_{ t L}$ AND RIGH	IT-TO-USI	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?			✓		
3-2	Has the entity performed an annual inventory of capital assets in accordance with	Section 29-1-506, 0	C.R.S.? If no,	☑		
	MUST explain:			1		
	N/A					
3-3		Balance -		244.000	Taxanin Control	
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
	Land	year*		•		
	Land Buildings				\$	-
	Machinery and equipment				\$	
	Furniture and fixtures	\$ -			\$	-
	Infrastructure	\$ -	T		\$	<u>-</u>
	Construction In Progress (CIP)	\$ -	Ψ 1,000		\$ 7,885	5
	Leased & SBITA Right-to-Use Assets	\$ -			\$	<u>. </u>
	Intangible Assets Other (explain):	\$ - \$ -	<u> </u>	-	\$	-
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		T	7	\$	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -			\$	_
	TOTAL	\$ -				5
		Balance -	,	-	State of the latest and the latest a	
3-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
		year*				
	Land	\$ -			\$	-
	Buildings	\$ -	Ψ		\$	<u>-</u>
	Machinery and equipment Furniture and fixtures	\$ - \$ -	1.		\$	-
	Infrastructure	\$ -	+:		\$	_
	Construction In Progress (CIP)	\$ -			\$	<u>-</u>
	Leased & SBITA Right-to-Use Assets	\$ -	- \$ -		\$	-
	Intangible Assets	\$ -	T		\$	_
	Other (explain):	\$ -			\$	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ - \$ -			\$	<u>-</u>
	Accumulated Depreciation (Enter a negative, or credit, balance) TOTAL		-		\$	-
	TOTAL	* Must agree to prior ye	_ ·	Ψ -	9	<u>'</u>
				ported at capital out	lay on line 3-14 and capitalized	
		in accordance with the	government's capitaliza	tion policy. Please e	xplain any discrepancy	
		DADT 7 DI		CODMATI	ON	
		PART / - PI	<u>ENSION INF</u>	CARROLL PROCESSOR	The state of the s	
				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?					
yes.	Who administers the plan?			ш	₩	
	Indicate the contributions from:					
	Tax (property, SO, sales, etc.):		\$ -]		
	State contribution amount:		\$ -	1		
	Other (gifts, donations, etc.):		\$ -	1		
	Giral (gira, dollations, etc.).	TOTAL		1		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	TOTAL	\$ -	-		
	what is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		Ψ -	J		

	PART 8 - B	SUDGET INFO	DRMATIO	N	
	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	(2)	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.?	-	- 8	15	
8-2	If no, MUST explain:	60		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 \$	185,503			
	\$ \$				
	\$				
	PART 9 - TAX PAY	ER'S BILL OF	RIGHES	(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	0	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 per requirement. All governments should determine if they meet this requirement of TABOR.	rcent emergency reserve			
		SENERAL INF	ORMATIO	ON	
	Please answer the following question by marking in the appropriate box		YES	NO	
10.1	Is this application for a newly formed governmental entity?	_			Please use this space to provide any explanations or comments:
If yes:	is this application for a newly formed governmental entity?		_	40	
n you.	Date of formation:				
10-2	Has the entity changed its name in the past or current year?			E	
If Yes	NEW				
	NEW name				
	PRIOR name				
10-3	Is the entity a metropolitan district?		69		
	Please indicate what services the entity provides:		40	-	
10 4	Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito	-			
10-5	Does the entity have an agreement with another government to provide services?			E)	
	List the name of the other governmental entity and the services provided:		_		
,	List the name of the other governmental entity and the services provided.				
40.0	Does the entity have a certified mill levy?			(1)	
	Please provide the number of mills levied for the year reported (do not enter \$ amounts):			60	
ii yes.	Bond Redemption mills 0.0	000			
	General/Other mills 0.0				
	Total mills 0.0				
	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	43			
	C.R.S.]? If NO, please explain.				
	Please use this space to provide any addi	itional explanatio	ns or comme	ents not previou	sly included:
					

OSA USE ONLY							
Entity Wide:		General Fund		Governmental Funds		Notes	
Jnrestricted Cash & Investments	\$	3,441 Unrestricted Fund Balar	n: \$	131,851 Total Tax Revenue	\$	-	
Current Liabilities	\$	9,378 Total Fund Balance	\$	132,586 Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	 PY Fund Balance 	\$	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	
Sovernmental		Interfund In	\$	<u>-</u>			
otal Cash & Investments	\$	3,441 Interfund Out	\$	- Enterprise Funds			
ransfers In	\$	- Proprietary		Net Position	\$	-	
ransfers Out	\$	- Current Assets	\$	- PY Net Position	\$	-	
roperty Tax	\$	- Deferred Outflow	\$	- Government-Wide			
ebt Service Principal	\$	- Current Liabilities	\$	 Total Outstanding Debt 	\$	-	
otal Expenditures	\$	44,333 Deferred Inflow	\$	- Authorized but Unissued	\$	660,000,000	
otal Developer Advances	\$	- Cash & Investments	\$	- Year Authorized		11/7/2017	
otal Developer Repayments	\$	- Principal Expense	\$	<u>.</u>			

	PART 12 - GOVERNING BO	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?	0	

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
	Full Name	I,Dirk Walker, attest that I am a duly elected or appointed board member, and that I have personally
2	Dirk Walker	reviewed and approve this application for exemption from audit. Signed
	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: My term Expires:
	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** المعالة بعثا 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	ental Funds		Proprietary/F	iduciary 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	1 '	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 (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 TOTAL REVENUES AND OTHER FINANCING SOURCES		-	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.

	PART 3 - FINANCI	AL STATEN	MENTS - OP	ERATING STATEMENT - EXPENDITU	JRES/	EXPENSES	
		Governme	ntal Funds		Pro	prietary/Fiduciary Funds	Please use this space to
Line #	Description	General Fund	Debt Fund	Description	Fu	ınd* Fund*	provide explanation of any
	Expenditures			Expenses			items on this page
3-1	General Government	\$ 1,711	\$ -	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		<u>'</u>	\$ -	Repair and Maintenance	\$	- \$	_
3-9	Culture and Recreation	<u>'</u>	\$ -	Supplies	\$	- \$	_
3-10		\$ 120,862		Utilities	\$	- \$	-
3-10	Other [specify]:	.,	\$ -	Contributions to Fire & Police Pension Assoc.	\$	- \$ - \$	_
3-11	Other [specify]:	<u> </u>	\$ -	Other [specify]	\$	- \$	_
	-	<u> </u>		Other [specify]			-
3-13	<u> </u>			One it all On the co	\$	- \$	-
3-14		\$ -	\$ -	Capital Outlay	\$	- \$	-
	Debt Service			Debt Service			
3-15	(\$ -	Principal (should match amount in 4-4)	\$	- \$	-
3-16	<u> </u>		\$ -	Interest	\$	- \$	_
3-17			\$ -	Bond Issuance Costs	\$	- \$	_
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$	- \$	-
3-19		\$ -	\$ -	Developer Interest Repayments	\$	- \$	-
3-20	All Other [specify]: Trustee Fees	\$ -	\$ -	All Other [specify]:	\$	- \$	-
3-21		\$ -	\$ -	-	\$	- \$	- GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 122,573	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	- \$	- \$ 122,573
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$	- \$	-
	` '	<u>'</u>	\$ -	Other [specify][enter negative for expense]	\$	- \$	_
3-25	<u> </u>	<u> </u>	\$ -	Depreciation/Amortization	\$	- \$	_
3-26	• • •	\$ -		Other Financing Sources (Uses) (from line 2-28)	\$	- \$	_
3-27		\$ -		Capital Outlay (from line 3-14)	\$	- \$	-
3-28	-		\$ -		\$	- \$ - \$	_
	(4.11) 0.00 (1.10.00)	Т	Φ -		Φ	- Þ	_
3-29	(Add lines 3-23 through 3-28) TOTAL			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus			
	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, plus line 3-29, less line 3-23			
	Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	2.110 2 20, 1003 iiii0 0-22, piu3 iiii0 0-20, 1033 iii10 0-20	\$	- \$	-
				Net Position, January 1 from December 31 prior year			
3-31	Fund Balance, January 1 from December 31 prior year report			report			
		\$ 728	-	- Indiana	\$	- \$	_
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$	- \$	_
	Fund Balance, December 31	Ψ	<u> </u>	Net Position, December 31	¥	Ψ	
0 00	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
		\$ 728	\$ -	This total should be the same as line 1-37.	\$	- \$	_
	total one and we the dume do line i of i	720	*	The total should be the earlie as line 1 of	Ψ	Ψ	

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 OUTSTA	NDING IS	SUFD. AI	ND RETIRED	
	Please answer the following questions by marking the appropriate boxes.		YES	NO NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?			2	
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 \$ - \$	- \$	- 5	-	
	Other (specify): \$ - \$	- \$			
*Subsr	TOTAL \$ - \$ cription Based Information Technology Arrangements	- \$	- 5	-	
oubst	Please answer the following questions by marking the appropriate boxes.	d balende	YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		\square		
If yes:	How much? \$ 660,000,000				
4-6	Date the debt was authorized: 11/7/2017 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?				
	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?			Ø	
	What are the annual lease payments?	I MANAGE NO REPORTED			
	PART 5 - CASH	YNI DNA F	ESTMEN	TS	
	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	\$			
3-2		SH DEPOSITS		-	
	Investments (if investment is a mutual fund, please list underlying investments):				
	Colotrust	\$	95,478		
5-3		\$			
		\$			
	TOTAL II	NVESTMENTS		95,478	
	TOTAL CASH AND II	assing control of	3	10	
	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.?	€ E		D.	
	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:	Ø			

	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	Balance -	-	Ψ		
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	FORMATI(ON	
	*			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:					
		I	\$ -	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	UDGET INF	FORMATION	V	
	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	60	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	=	12	
8-2	If no, MUST explain:	G/J			
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 PAYI	ER'S BILL (DE RIGERS	(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)]?	ω.	D	The second of th
	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			
	requirement. All governments should determine if they meet this requirement of TABOR. PART 10 - G	ENERAL IN	IEORMATIC	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:
1 0- 1 If yes:	Is this application for a newly formed governmental entity?		1	44	
ii yes.	Date of formation:				
10-2	Has the entity changed its name in the past or current year?			63	
f Yes		_	1		
11 100.	NEW name				
	PRIOR name				
10.2	Is the entity a metropolitan district?		1 2	-	
	Please indicate what services the entity provides:		(2)	0	
10-4	Street improvements, parks and recreation, water, sanitation/sewer, transportation, mosquito		1		
40 E	Does the entity have an agreement with another government to provide services?	_			
	, ,			Lid	
ii yes.	List the name of the other governmental entity and the services provided:		1		
40.0	Describe antitivibuse a contifical will layer?			//0	
	Does the entity have a certified mill levy?		69	0	
ır yes:	Please provide the number of mills levied for the year reported (do not enter \$ amounts): Bond Redemption mills 0.0	00	1		
	General/Other mills 50.1				
	Total mills 50.1	179			
	NEW coccilists and the Title co. Constitution of the Title co. Constitution of the Title co.	YES	NO	N/A	
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]		9		
10-7	C.R.S.]? If NO, please explain.				
]		
	Please use this space to provide any additional statement of the space to provide and statement of the space to the sp	C111			

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	\$	-			
Deferred Inflow	\$	5,044,933 PY Fund Balance	\$	728 Total Revenue	\$	122,573			
		Total Revenue	\$	122,573 Total Debt Service Principal	\$	<u>-</u>			
		Total Expenditures	\$	122,573 Total Debt Service Interest	\$	<u>-</u>			
				Total Assets	\$	5,140,764			
				Total Liabilities	\$	95,103			
Governmental		Interfund In	\$	<u>-</u>					
otal Cash & Investments	\$	95,478 Interfund Out	\$	- Enterprise Funds					
Fransfers In	\$	- Proprietary		Net Position	\$	<u>-</u>			
ransfers Out	\$	- Current Assets	\$	- PY Net Position	\$	-			
Property Tax	\$	113,706 Deferred Outflow	\$	- Government-Wide					
Debt Service Principal	\$	- Current Liabilities	\$	- Total Outstanding Debt	\$	-			
otal 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 <u>MAJORITY</u> of the members of the governing body must sign below.
1	Full Name	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
	Full Name	My term Expires:May 2025, I,Dirk Walker, attest that I am a duly elected or appointed board member, and that I have
2	Dirk Walker	personally reviewed and approve this application for exemption from audit. Signed
	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 Transport Schmitt Date: Mar 19, 2024 My term Expires: May 2027
	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:
	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	My term Expires:
	i dii Numb	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.
6		Signed Date:
		My term Expires:
	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.
<i>r</i>		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

EMAIL

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

jtanaka@wbapc.com **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. 304 Inverness Way South, Suite 490, Englewood, CO 80112 **ADDRESS** DHONE

PHONE 303-689-0833					
PREPARER (SIGNATURE REQUIRED)		DATE PREPARED			
Qione K hhulen			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	R	ound to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$	27,564	space to provide
2-2	Specific ow	nership	\$	1,370	any necessary
2-3	Sales and u	ise	\$	-	explanations
2-4	Other (spec	eify):	\$	-	
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		\$	1,592	
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	(ad	d 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</u>	<u>e fund equity infor</u> n			
Line#	Description		Round to nearest Dollar		Please use this
3-1	Administrative		-	416	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 (shoul	d agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (should	agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan (shou	ld agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc. (show	ld agree to line 7-2)	\$	-	
3-23	Other (specify):				
3-24	Transfer to Gateway to Fredrick MD No.1			110	
3-25			\$	_	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/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>".

	PART 4 - DEBT OUTSTANDIN	IC ISSI	IIED	Λ	ND DI	TID	ED.		
				, A	IND KI			NI.	
4-1	Please answer the following questions by marking th Does the entity have outstanding debt?	e appropriate	boxes.				es	No 2)
7 '	If Yes, please attach a copy of the entity's Debt Repayment Schedule.								
4-2	Is the debt repayment schedule attached? If no. MUST expl	ain below:							
4-3	Is the entity current in its debt service payments? If no, MU	ST explain I	pelow:					2	
4-4									
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstand	ing at	Issu	ied during	Retire	during	Outstan	ding at
	numbers)	end of pric	r year*		year	у	ear	year-	end
	General obligation bonds	\$	-	\$	-	\$		\$	-
	Revenue bonds	\$	-	\$	- 2	\$	6.	\$	-
	Notes/Loans	\$	-	\$	- 20	\$	197	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$		\$	- 2	\$	-
	Developer Advances	\$	-	\$	1 2 1	\$	- A	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	_	\$		\$	- Pen	\$	-
**Subscrip	tion Based Information Technology Arrangements	*Must agre	e to prio	r year	end balance				
	Please answer the following questions by marking the appropriate box	es.					es	N	
4-5	Does the entity have any authorized, but unissued, debt?					G			
If yes:	How much?	\$			00,000.00				
	Date the debt was authorized:		11/7/2	2017					
4-6	Does the entity intend to issue debt within the next calenda	ar year?				E	1		
If yes:	How much?	\$		-		11			
4-7	Does the entity have debt that has been refinanced that it is		nsible	tor?		\ C	1		
If yes:	What is the amount outstanding?	\$,	F	
4-8	Does the entity have any lease agreements? What is being leased?					I	1		
If yes:	What is the original date of the lease?								
	Number of years of lease?								
	Is the lease subject to annual appropriation?					t			
	What are the annual lease payments?	\$			- 59				
	Part 4 - Please use this space to provide any explanations/co	omments or	attacl	1 sep	arate doc	umenta	tion, if r	reeded	

	Please provide the entity's cash deposit and investment balances.		تبليد	Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	4	
5-2	Certificates of deposit		\$	-	
	Total Cash Deposits	_			\$
	Investments (if investment is a mutual fund, please list underlying investments):				
	Colotrust		\$	39,151	
5-3			\$		
3-3			\$	0+1	
			\$	- G-2	
	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.?				
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.)?				

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:						2		
Complete the following capital & right-to-use assets table:	beginni	ance - ing of the	Addition be inclu	idea In	De	aletions	Year- Balar	
Land	\$	-	\$		\$		\$	-
Buildings	\$	-	\$	5-1	\$	34)	\$	-
Machinery and equipment	\$	-	\$	*	\$	0.€	\$	-
Furniture and fixtures	\$	-	\$	- 5	\$		\$	-
Infrastructure	\$	-	\$	4.	\$	5.	\$	-
Construction In Progress (CIP)	\$	-	\$	□ € 111	\$	173-1	\$	-
Leased & SBITA Right-to-Use Assets	\$	-	\$	O+ 01	\$	-	\$	-
Other (explain):	\$	-	\$	- A."	\$	7.	\$	-
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-34	\$	-	\$	_
TOTAL	\$	-	\$		\$	1343	\$	

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

	PART 7 - PENSION INFORMA	TIO	N		
	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					
If yes:					
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$			
	State contribution amount:	\$	- 54		
	Other (gifts, donations, etc.):	\$	4.5		
	TOTAL	\$			
	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 explanations	s or c	omments:		

	PART 8 - BUDGET II	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate boxe	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:	the current year	Ø.		
8-2	Did the entity pass an appropriations resolution, in accordanc 29-1-108 C.R.S.? If no, MUST explain:	e with Section			
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropriation	ons By Fund		
		\$	38,033		
		<u> </u>			

	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.	a				
If no MI	IST explain:					

PART 10 - GENERAL INFORMATION	VI.	
Please answer the following questions by marking in the appropriate boxes.	Yes	No
Is this application for a newly formed governmental entity?		Ø
S: Date of formation:		
2 Has the entity changed its name in the past or current year?		
S: Please list the NEW name & PRIOR name:		
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?		
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	no 🗆	
S: Date Filed:		
Does the entity have a certified Mill Levy?		
Please provide the following mills levied for the year reported (do not report \$ amount	ts):	
Bond Redemption mills		
General/Other mills		50.
Total mills		50.
NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	3755	N/A
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	nroviously 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 Member 1	Print Board Member's Name Kent Nelson	IKent Nelson, 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 KENT D. MELSON Date Mar 19, 2024
Board	Print Board Member's Name Dirk Walker	My term Expires:May 2025 IDirk Walker, 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 2	Dir Wakei	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
Board Member 4	Print Board Member's Name	I
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, 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

Gateway to Fredrick Metropolitan District No. 4
12/31/23
or fiscal year ended:
12/31/23
or fiscal year ended:
(303) 858-1800

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)			ATE PREPARED
Qione K bhulon			
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		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 inc</u>	clude fund equity inform	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 (s	hould agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (sh	ould 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 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?						Yes I	No	,
	If Yes, please attach a copy of the entity's Debt Repayment Schedule.								
4-2	Is the debt repayment schedule attached? If no. MUST exp	lain belov	v:]		
4.0						ļ. ,		-	
4-3	Is the entity current in its debt service payments? If no, ML	JST expla	in below:				1	•	
4-4	Please complete the following debt schedule, if applicable:				23.2	2.2	Same	4.22	
	(please only include principal amounts)(enter all amount as positive numbers)		anding at prior year*		d during year	10000000	d during /ear	Outstan year-	
	General obligation bonds	\$	-	\$		\$	- к	\$	-
	Revenue bonds	\$	_	\$	Θ.	\$	E.	\$	-
	Notes/Loans	\$	-	\$	- 47	\$	- 1	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	- 12	\$		\$	-
	Developer Advances	\$	-	\$	11.47.11	\$	- A	\$	-
	Other (specify):	\$	-	\$	-	\$	- 6	\$	-
	TOTAL	\$	-	\$	- t	\$	- Fi	\$	_
*Subscrip	tion Based Information Technology Arrangements	*Must a	gree to pric	r year-e	nd balance				
	Please answer the following questions by marking the appropriate box	(es.					Yes	N	b
4-5	Does the entity have any authorized, but unissued, debt?	_					2		,
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 calend	ar <u>year?</u>							
If yes:	How much?	\$			1.0				
4-7	Does the entity have debt that has been refinanced that it is still responsible for?				. 4				
If yes:	What is the amount outstanding?	\$						142	
4-8 If yes:	Does the entity have any lease agreements? What is being leased?								
II yes.	What is the original date of the lease?								
	Number of years of lease?								
	Is the lease subject to annual appropriation?					S 1			
	What are the annual lease payments?	\$							

ENTS	Amou	int Total
	\$	4-1
	\$	-11
		\$
	\$	
	\$	- E - 4
	\$	10 2 1)
	\$	arskr
		\$
		\$
Yes	No	N/A
		•
		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:	ection		Ø				
Complete the following capital & right-to-use assets table:	beginni	ance - ing of the	Addition be inclu	idea In	De	eletions	Year-I Balan
Land	\$	-	\$		\$		\$
Buildings	\$	-	\$	5-1	\$	34)	\$
Machinery and equipment	\$	-	\$	*	\$	3.6	\$
Furniture and fixtures	\$	-	\$		\$		\$
Infrastructure	\$	-	\$		\$	5	\$
Construction In Progress (CIP)	\$	-	\$	□ *	\$	-1	\$
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	\$	-	\$		\$	- (4)	\$

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	-1 Does the entity have an "old hire" firefighters' pension plan?				
7-2	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.):	\$	4.1		
	TOTAL	\$			
	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 29-1-108 C.R.S.? If no, MUST explain:	e with Section			
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?		2
Date of formation: Has the entity changed its name in the past or current year?		o
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:		
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.	No:	N/A
	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 <i>Title 32</i> , <i>Article 1 Special District Notice of Inactive Status</i> 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? 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 <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed: Bond Redemption mills General/Other mills Total

	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 Member 1	Print Board Member's Name Kent Nelson	IKent Nelson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. SignedKent_P_NELSON
Board Member 2	Print Board Member's Name Dirk Walker	My term Expires:May 2025
Board Member	Print Board Member's Name Tracy Schmitt	My term Expires:May 2025 ITracy Schmitt
Board Member 4	Print Board Member's Name	My term Expires:May 2027, 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 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, 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

PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED	
Qione K Whalen		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	d 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 fund equ</u>	<u>uity infor</u> ı	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 wi	ith Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (should agree with	h line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan (should agree to	o line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to	o line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXP	ENSES	\$ -	

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 OUTSTANDIN	G, ISS	UED), Α	ND RE	ETIR	ED		
	Please answer the following questions by marking the	appropriat	e boxes.				Yes	N	lo
4-1	Does the entity have outstanding debt?						1	2	
4.0	If Yes, please attach a copy of the entity's Debt Repayment S							_	
4-2	Is the debt repayment schedule attached? If no. MUST expla	<u>in below:</u>				, E	1		
						l, g		4	
4-3	Is the entity current in its debt service payments? If no, MUS	T explain	below:				3	•	
						1			
4-4									
7.7	Please complete the following debt schedule, if applicable:	Outstan	ding at	Issu	ued during	Retire	d during	Outsta	nding at
	(please only include principal amounts)(enter all amount as positive numbers)	end of pr	ior year*		year	3	/ear	year	-end
	General obligation bonds	\$	-	\$		\$	- 8	\$	-
	Revenue bonds	\$	-	\$	~	\$	- 8	\$	-
	Notes/Loans	\$	-	\$		\$		\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	- 2-1	\$	- 3	\$	-
	Developer Advances	\$	-	\$	4.10	\$	- E	\$	-
	Other (specify):	\$	-	\$	-	\$	H.	\$	-
	TOTAL	\$	-	\$	T+0	\$	nen-	\$	-
**Subscrip	tion Based Information Technology Arrangements	*Must agr	ee to prio	r year	end balance				
	Please answer the following questions by marking the appropriate boxe	s.					Yes		lo
4-5	Does the entity have any authorized, but unissued, debt?	_					☑	E	
If yes:	How much?	\$			00,000.00				
	Date the debt was authorized:		11/7/2	2017					
4-6	Does the entity intend to issue debt within the next calendar	year?						E	3
If yes:	How much?	\$			1.50				
4-7	Does the entity have debt that has been refinanced that it is	still respo	onsible	for?		. 4		100	2
If yes:	What is the amount outstanding?	\$			• 1				
4-8	Does the entity have any lease agreements?					. 10		E	0
If yes:	What is being leased?								
	What is the original date of the lease?								
	Number of years of lease?						н		7
	Is the lease subject to annual appropriation?	<u></u>				3		E	4
	What are the annual lease payments?	\$		L	-		-47-1- 1P-		
	Part 4 - Please use this space to provide any explanations/co	mments o	or attacl	n sep	parate doc	ument	ation, if r	eeded	

Please provide the	entity's cash deposit and investment balances.		An	nount	Tota
	al of ALL Checking and Savings Accounts		\$	-	
5-2 Certificates of	•		\$	(4)	
Total Cash Dep					\$
Investments (if i	nvestment is a mutual fund, please list underlying investments):				
			\$	-	
5-3			\$	- 9	4
3-3			\$		
			\$		
Total Investme	nts				\$
Total Cash and	Investments				\$
Please an	swer 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.		E	1	2
seq., C.R.S.?		_		•	-
5-5 Are the entity's	deposits in an eligible (Public Deposit Protection Act) public		0	1	
depository (Sec	tion 11-10.5-101, et seq. C.R.S.)?				E
no MUST use this sna	ce to provide any explanations:				

PART 6 - CAPITAL AND Please answer the following questions by marking in the appropria		-10-0	JOE A	33E		Yes	No
Does the entity have capital assets?						3	
Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:						2	
Complete the following capital & right-to-use assets table:	beginn	ance - ing of the	Additions be included the Part	dea in	De	letions	Year-Er Balance
Land	\$	-	\$		\$		\$
Buildings	\$	-	\$	5-4	\$		\$
Machinery and equipment	\$	-	\$	*	\$	3.e	\$
Furniture and fixtures	\$	-	\$	I	\$		\$
Infrastructure	\$	-	\$	4.	\$	-	\$
Construction In Progress (CIP)	\$	-	\$	· 1	\$	-	\$
Leased & SBITA Right-to-Use Assets	\$	-	\$	0-01	\$	-	\$
Other (explain):	\$	-	\$	A."	\$	14.	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	_	\$	3	\$		\$
TOTAL	\$	-	\$		\$		\$

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

No	Yes			by marking in the appropriate boxes.	Please answer the following questions by r
~				" firefighters' pension plan?	1 Does the entity have an "old hire" fi
				firefighters' pension plan?	2 Does the entity have a volunteer fire
		s: Who administers the plan?			
					Indicate the contributions from:
			\$	operty, SO, sales, etc.):	Tax (prope
		- 54	\$	ontribution amount:	State contr
			\$	gifts, donations, etc.):	Other (gifts
		-	\$		TOTAL
			\$	for 20 years of service per retiree as of Jan	What is the monthly benefit paid for 1?
			\$	for 20 years of service per retiree as of Jan se use this space to provide any explanations	1?

	PART 8 - BUDGET IN	NFORMAT	ION						
	Please answer the following questions by marking in the appropriate boxes.			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	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:	yes: Please indicate the amount budgeted for each fund for the year 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)]?	4			
	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.				
IE B/II	ICT avalains				

	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?	0	Ø
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	Ø	
10-4 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:	п	Ø
10-5 If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		Ø
10-6 If yes:	Does the entity have a certified Mill Levy? Please provide the following mills levied for the year reported (do not report \$ amounts):		ø
	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
	Place use this space to provide any additional explanations or comments not provide	alu imalu dadi	

	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, 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
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

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

PREPARER (SIGNATURE REQUIRED)			DATE PREPARED			
Qiane K Whale		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 inc</u>	clude fund equity inform	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 (s	hould agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (sh	ould 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 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>".

	PART 4 - DEBT OUTSTANDING	G, ISS	UED), A	ND RE	ETIR	ED		
	Please answer the following questions by marking the						Yes	N	О
4-1	Does the entity have outstanding debt?							1	
	If Yes, please attach a copy of the entity's Debt Repayment Schedule.								
4-2	Is the debt repayment schedule attached? If no. MUST explain	in below:					1	V	
								.00	
4-3	Is the entity current in its debt service payments? If no, MUS	T explain	below:				1	2	
4-4	Please complete the following debt schedule, if applicable:	Outstand	ling at	leeu	ed during	Potiro	d during	Outstan	ding of
	(please only include principal amounts)(enter all amount as positive	end of pric		Issu	year	100000000000000000000000000000000000000	ear	Outstanding at year-end	
	numbers)	John of price	, you.		y out		1001	300,	ona
	General obligation bonds	\$	-	\$		\$	- В	\$	-
	Revenue bonds	\$	-	\$	Α.	\$	E.	\$	-
	Notes/Loans	\$	-	\$	*1	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$		\$	-
	Developer Advances	\$	-	\$	1.7.11	\$	- A I	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	- 1
	TOTAL	\$	-	\$	•	\$	n en	\$	-
**Subscrip	tion Based Information Technology Arrangements	*Must agre	e to prio	r year-	end balance				
	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		
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?				1		12	3
If yes:									
4-7	Does the entity have debt that has been refinanced that it is still responsible for?				্ৰ		12)	
If yes:	What is the amount outstanding?	\$			9.1				
4-8	Does the entity have any lease agreements?					1		12]
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?					1		E	1
	What are the annual lease payments?	\$					-	00	
	Part 4 - Please use this space to provide any explanations/co		r attacl	n sen	arate doc	umenta	ation, if r	eeded	
	. a.t		uttuoi	. ccp		amonto	allogity in I	,56464	

	Please provide the entity's cash deposit and investment balances.	NTS	Amo	ount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-	
5-2	Certificates of deposit		\$	(-)	
	Total Cash Deposits				\$
	Investments (if investment is a mutual fund, please list underlying investments):				
			\$		1
5-3			\$	- 8	4
			\$		
			\$		
	Total Investments				\$
	Total Cash and Investments				\$
	Please answer the following questions by marking in the appropriate boxes	Yes	N	lo	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?				Ø
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		Ø
no. MI	JST 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?	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 - ng of the	Addition be inclu	uded in	De	eletions	Year- Balar
Land	\$	-	\$		\$		\$
Buildings	\$	-	\$	5-4	\$	- 14	\$
Machinery and equipment	\$	-	\$	+	\$	3.6	\$
Furniture and fixtures	\$	-	\$		\$		\$
Infrastructure	\$	-	\$	4.	\$	5	\$
Construction In Progress (CIP)	\$	-	\$	-	\$	-1	\$
Leased & SBITA Right-to-Use Assets	\$	-	\$	-O+01	\$	-	\$
Other (explain):	\$	-	\$	A."	\$	- 4	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-74	\$	-	\$
TOTAL	\$	-	\$	-	\$	- (4)	\$

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?				I
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	\$	-		
	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 I	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate box	es.	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:	the current year	Ø		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Section			
If yes:	Please indicate the amount budgeted for each fund for the ye	ar 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	I	
	emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.		
IS B/II	ICT available.		

	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:		
10-4	Street improvements, parks and recreation, water, sanitation/sewer transportation, mosquito Does the entity have an agreement with another government to provide services?		3
If yes:	List the name of the other governmental entity and the services provided:		ш
,			
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?		2
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		_
	General/Other mills		-
	Total mills	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		D N/A
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	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 <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

EXHIBIT D Certification of Boards

On behalf of the Boards of Directors of the Gateway to Frederick Metropolitan District Nos. 1-6, I hereby certify that no action, event or condition set forth in Section 14.4 of the Town Land Use Code of the Town of Frederick has occurred in the report year.

Dirk Walker
Dirk Walker (Aug 31, 2024 06:19 MDT)

Officer of the Districts