

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

CONTACT PERSON
PHONE
EMAIL

NP125 Metropolitan District
SpencerFane LLP
1700 Lincoln Street Suite 2000
Denver, CO 80203
Daavid O'Leary
(303) 839-3800
doleary@spencerfane.com

For the Year Ended
12/31/2022
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME: Cathy Fromm
TITLE: Partner
FIRM NAME (if applicable): Fromm & Company
ADDRESS: 8200 S Quebec Street #A3-305, Centennial, CO 80112
PHONE: 303-912-8401
DATE PREPARED: March 13, 2023
RELATIONSHIP TO ENTITY: Accountant

PREPARER (SIGNATURE REQUIRED)
Cathy Fromm

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

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

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Debt Service	Description	Proprietary/Fiduciary Funds	
		General	Special			Fund*	Fund*
Assets							
1-1	Cash & Cash Equivalents	\$ 11,991	\$ -	4,830		\$ -	\$ -
1-2	Investments	\$ 3,959	\$ -	-		\$ -	\$ -
1-3	Receivables	\$ -	\$ -	-		\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 128	\$ -	1,132		\$ -	\$ -
1-5	Property Tax Receivable	\$ 17,300	\$ -	155,711		\$ -	\$ -
1-5	All Other Assets [specify...]	\$ -	\$ -	-		\$ -	\$ -
1-6	Prepaid Insurance	\$ 2,087	\$ -	-		\$ -	\$ -
1-7		\$ -	\$ -	-		\$ -	\$ -
1-8		\$ -	\$ -	-		\$ -	\$ -
1-9		\$ -	\$ -	-		\$ -	\$ -
1-10		\$ -	\$ -	-		\$ -	\$ -
1-11		\$ 35,463	\$ -	161,673		\$ -	\$ -
TOTAL ASSETS		\$ 35,463	\$ -	161,673		\$ -	\$ -
Deferred Outflows of Resources:							
1-12	[specify...]	\$ -	\$ -	-		\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	-		\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	-		\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 35,463	\$ -	161,673		\$ -	\$ -
Liabilities							
1-16	Accounts Payable	\$ 1,880	\$ -	-		\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	-		\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	-		\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	-		\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	-		\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,880	\$ -	-		\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	-		\$ -	\$ -
1-23		\$ -	\$ -	-		\$ -	\$ -
1-24		\$ -	\$ -	-		\$ -	\$ -
1-25		\$ -	\$ -	-		\$ -	\$ -
1-26		\$ -	\$ -	-		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 1,880	\$ -	-		\$ -	\$ -
Deferred Inflows of Resources:							
1-28	Deferred Property Taxes	\$ 17,300	\$ -	155,711		\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	-		\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 17,300	\$ -	155,711		\$ -	\$ -
Fund Balance							
1-31	Nonspendable Prepaid	\$ -	\$ -	-		\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	-		\$ -	\$ -
1-33	Restricted [specify...] TABOR Reserve/Debt Service	\$ 373	\$ -	5,962		\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	-		\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	-		\$ -	\$ -
1-36	Unassigned:	\$ 15,910	\$ -	-		\$ -	\$ -
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ 16,283	\$ -	5,962		\$ -	\$ -
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 35,463	\$ -	161,673		\$ -	\$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Debt Service	Description	Proprietary/Fiduciary Funds		Fund*	Fund*	Please use this space to provide explanation of any items on this page
		General	Special			General	Special			
Tax Revenue										
2-1	Property (include mills levied in Question 10-6)	\$ 17,608	\$ -	\$ 158,497		\$ -	\$ -			
2-2	Specific Ownership	\$ 1,768	\$ -	\$ 15,911		\$ -	\$ -			
2-3	Sales and Use Tax	\$ -	\$ -	\$ -		\$ -	\$ -			
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -		\$ -	\$ -			
2-5	Interest on late Property Tax	\$ 17	\$ -	\$ 153		\$ -	\$ -			
2-6	TIF	\$ 12,277	\$ -	\$ 110,218		\$ -	\$ -			
2-7		\$ -	\$ -	\$ -		\$ -	\$ -			
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 31,670	\$ -	\$ 284,779	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -			
2-9	Licenses and Permits	\$ -	\$ -	\$ -	Licenses and Permits	\$ -	\$ -			
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -			
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -			
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -			
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -			
2-14	Grants	\$ -	\$ -	\$ -	Grants	\$ -	\$ -			
2-15	Donations	\$ -	\$ -	\$ -	Donations	\$ -	\$ -			
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -			
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -			
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -			
2-19	Interest/Investment Income	\$ 1,394	\$ -	\$ -	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	\$ 33,064	\$ -	\$ 284,779	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -			
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	\$ -	\$ -			
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 33,064	\$ -	\$ 284,779	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -			\$ 317,843
GRAND TOTALS										

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

Line #	Description	Governmental Funds		Debt Service	Proprietary/Fiduciary Funds	Fund*	Fund*
		General	Expenses				
Expenditures							
3-1	General Government	\$ 12,393	\$ 5,483				
3-2	Judicial	\$ -	\$ -				
3-3	Law Enforcement	\$ -	\$ -				
3-4	Fire	\$ -	\$ -				
3-5	Highways & Streets	\$ -	\$ -				
3-6	Solid Waste	\$ -	\$ -				
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -				
3-8	Health	\$ -	\$ -				
3-9	Culture and Recreation	\$ -	\$ -				
3-10	Transfers to other districts	\$ -	\$ -				
3-11	Other [specify...]:	\$ -	\$ -				
3-12		\$ -	\$ -				
3-13		\$ -	\$ -				
3-14	Capital Outlay	\$ -	\$ -				
3-15	Debt Service	\$ -	\$ -				
3-15	Principal (should match amount in 4-4)	\$ -	\$ 40,000				
3-16	Interest	\$ -	\$ 236,014				
3-17	Bond Issuance Costs	\$ -	\$ -				
3-18	Developer Principal Repayments	\$ 24,000	\$ -				
3-19	Developer Interest Repayments	\$ -	\$ -				
3-20	All Other [specify...]:	\$ -	\$ -				
3-21		\$ -	\$ -				
3-22	Add lines 3-1 through 3-21	\$ 36,393	\$ 281,497				
		TOTAL EXPENDITURES					
3-23	Interfund Transfers (In)	\$ -	\$ -				
3-24	interfund Transfers Out	\$ -	\$ -				
3-25	Other Expenditures (Revenues):	\$ -	\$ -				
3-26		\$ -	\$ -				
3-27		\$ -	\$ -				
3-28		\$ -	\$ -				
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -				
		TOTAL TRANSFERS AND OTHER EXPENDITURES					
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -				
		Line 2-30, less line 3-22, less line 3-29					
		\$ (3,329)	\$ 3,282				
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -				
3-32	Prior Period Adjustment (MUST explain)	\$ 19,612	\$ 2,680				
3-33	Fund Balance, December 31	\$ -	\$ -				
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		\$ 16,283	\$ 5,962				
		TOTAL GAAP RECONCILING ITEMS					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					
		Depreciation/Amortization					
		Other Financing Sources (Uses) (from line 2-28)					
		Capital Outlay (from line 3-14)					
		Debt Principal (from line 3-15, 3-18)					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		TOTAL GAAP RECONCILING ITEMS					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					
		Depreciation/Amortization					
		Other Financing Sources (Uses) (from line 2-28)					
		Capital Outlay (from line 3-14)					
		Debt Principal (from line 3-15, 3-18)					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		TOTAL GAAP RECONCILING ITEMS					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					
		Depreciation/Amortization					
		Other Financing Sources (Uses) (from line 2-28)					
		Capital Outlay (from line 3-14)					
		Debt Principal (from line 3-15, 3-18)					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		TOTAL GAAP RECONCILING ITEMS					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					
		Depreciation/Amortization					
		Other Financing Sources (Uses) (from line 2-28)					
		Capital Outlay (from line 3-14)					
		Debt Principal (from line 3-15, 3-18)					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		TOTAL GAAP RECONCILING ITEMS					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					
		Depreciation/Amortization					
		Other Financing Sources (Uses) (from line 2-28)					
		Capital Outlay (from line 3-14)					
		Debt Principal (from line 3-15, 3-18)					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		TOTAL GAAP RECONCILING ITEMS					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					
		Depreciation/Amortization					
		Other Financing Sources (Uses) (from line 2-28)					
		Capital Outlay (from line 3-14)					
		Debt Principal (from line 3-15, 3-18)					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		TOTAL GAAP RECONCILING ITEMS					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					
		Depreciation/Amortization					
		Other Financing Sources (Uses) (from line 2-28)					
		Capital Outlay (from line 3-14)					
		Debt Principal (from line 3-15, 3-18)					
		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)					
		TOTAL GAAP RECONCILING ITEMS					
		Net Increase (Decrease) in Net Position					
		Line 2-29, less line 3-22, plus line 3-29, less line 3-23					
		Net Position, January 1 from December 31 prior year report					
		Prior Period Adjustment (MUST explain)					
		Net Position, December 31					
		Sum of Lines 3-30, 3-31, and 3-32					
		This total should be the same as line 1-37.					
		TOTAL EXPENSES					
		Add lines 3-1 through 3-21					
		TOTAL EXPENSES					
		Net Interfund Transfers (In) Out					
		Other [specify...][enter negative for expense]					

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

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

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO

if yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.): \$ -

State contribution amount: \$ -

Other (gifts, donations, etc.): \$ -

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

TOTAL	\$ -
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PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 47,200
Debt Service Fund	\$ 281,500
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

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

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

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

Date of formation:

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

If Yes: NEW name

PRIOR name

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

- 10-4 Please indicate what services the entity provides:

Service debt and administrative items.

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

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

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

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

Bond Redemption mills	50.255
General/Other mills	5.583
Total mills	55.838

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

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

A MAJORITY of the members of the governing body must complete and sign in the column below.

	Full Name		
1	Thomas Ashburn	I, <u>Thomas Ashburn</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>3/17/2023</u> My term Expires: May 2025	
2	Eugene Coppola	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: May 2023	
3	Marcus Palkowitsh	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: May 2025	
4	John Will	I, <u>John Will</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>3/20/2023</u> My term Expires: May 2023	
5	Eugene Hoskins	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: May 2025	
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____	
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____	

