

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESSEagle Brook Meadows Metropolitan District No 2
C/O Pinnacle Consulting Group, Inc
550 W Eisenhower Blvd
Loveland, CO 80537For the Year Ended
12/31/2022
or fiscal year ended:CONTACT PERSON
PHONE
EMAILAmanda Castle
970-669-3611
amandac@pcgi.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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
RELATIONSHIP TO ENTITYAmanda Castle
District Accountant
Pinnacle Consulting Group, Inc
550 W Eisenhower Blvd
970-669-3611
2/28/2023
District Accountant

PREPARER (SIGNATURE REQUIRED)



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

☐☒

If Yes, date filed:

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 provide explanation of any items on this page |
|--|---|--------------------|--------------|---|-------|--|
| Line # | Description | General | Debt Service | Description | Fund* | |
| Assets | | | | Assets | | |
| 1-1 | Cash & Cash Equivalents | | \$ - | Cash & Cash Equivalents | \$ - | \$ - |
| 1-2 | Investments | | \$ - | Investments | \$ - | \$ - |
| 1-3 | Receivables | | \$ - | Receivables | \$ - | \$ - |
| 1-4 | Due from Other Entities or Funds | | \$ - | Due from Other Entities or Funds | \$ - | \$ - |
| 1-5 | Property Tax Receivable | \$ 99,238 | \$ 330,786 | Other Current Assets [specify...] | | |
| | All Other Assets [specify...] | | | | \$ - | \$ - |
| 1-6 | Lease Receivable (as Lessor) | | \$ - | | \$ - | \$ - |
| 1-7 | | | \$ - | Total Current Assets | \$ - | \$ - |
| 1-8 | | | \$ - | Capital & Right to Use Assets, net (from Part 6-4) | \$ - | \$ - |
| 1-9 | | | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - |
| 1-10 | | | \$ - | | \$ - | \$ - |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 99,238 | \$ 330,786 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - |
| Deferred Outflows of Resources: | | | | Deferred Outflows of Resources | | |
| 1-12 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - |
| 1-13 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - |
| 1-14 | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 99,238 | \$ 330,786 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - |
| Liabilities | | | | Liabilities | | |
| 1-16 | Accounts Payable | | \$ - | Accounts Payable | \$ - | \$ - |
| 1-17 | Accrued Payroll and Related Liabilities | | \$ - | Accrued Payroll and Related Liabilities | \$ - | \$ - |
| 1-18 | Unearned Property Tax Revenue | \$ - | \$ - | Accrued Interest Payable | \$ - | \$ - |
| 1-19 | Due to Other Entities or Funds | \$ - | \$ - | Due to Other Entities or Funds | \$ - | \$ - |
| 1-20 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ - | \$ - |
| 1-21 | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - |
| 1-22 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - |
| 1-23 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - |
| 1-27 | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - |
| Deferred Inflows of Resources: | | | | Deferred Inflows of Resources | | |
| 1-28 | Deferred Property Taxes | \$ 99,238 | \$ 330,786 | Pension/OPEB Related | \$ - | \$ - |
| 1-29 | Lease related (as lessor) | \$ - | \$ - | Other [specify...] | \$ - | \$ - |
| 1-30 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ 99,238 | \$ 330,786 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ - | \$ - |
| Fund Balance | | | | Net Position | | |
| 1-31 | Nonspendable Prepaid | \$ - | \$ - | Net Investment in Capital Assets | \$ - | \$ - |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | | | |
| 1-33 | Restricted [specify...] | \$ - | \$ - | Emergency Reserves | \$ - | \$ - |
| 1-34 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - |
| 1-35 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - |
| 1-36 | Unassigned: | \$ - | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - |
| 1-37 | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ - | \$ - | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION | \$ - | \$ - |
| 1-38 | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 99,238 | \$ 330,786 | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - |

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

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

| | | Governmental Funds | | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page | |
|--------|--|--------------------|--------------|---|-------|--|--------------------|
| Line # | Description | General | Debt Service | Description | Fund* | | Fund* |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ 63,089 | \$ - | General Operating & Administrative | \$ - | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ - | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ - | \$ - | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ - | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ - | \$ - | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ - | \$ - | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ - | \$ - | |
| 3-11 | Other [specify...]: | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 3-13 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal (should match amount in 4-4) | \$ - | \$ - | Principal (should match amount in 4-4) | \$ - | \$ - | |
| 3-16 | Interest | \$ - | \$ - | Interest | \$ - | \$ - | |
| 3-17 | Bond Issuance Costs | \$ - | \$ - | Bond Issuance Costs | \$ - | \$ - | |
| 3-18 | Developer Principal Repayments | \$ - | \$ - | Developer Principal Repayments | \$ - | \$ - | |
| 3-19 | Developer Interest Repayments | \$ - | \$ - | Developer Interest Repayments | \$ - | \$ - | |
| 3-20 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | |
| 3-21 | Treasurer's Fees | \$ 1,200 | \$ 4,000 | | \$ - | \$ - | |
| 3-22 | Add lines 3-1 through 3-21 TOTAL EXPENDITURES | \$ 64,289 | \$ 4,000 | Add lines 3-1 through 3-21 TOTAL EXPENSES | \$ - | \$ - | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | \$ 68,289 |
| 3-24 | Interfund Transfers out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation/Amortization | \$ - | \$ - | |
| 3-26 | Payment for Debt Service to District No 3 | \$ - | \$ 210,298 | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ 210,298 | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29 | \$ - | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | \$ - | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ - | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 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. | \$ - | \$ - | Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37. | \$ - | \$ - | |

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES

NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?

☐☒

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* | Issued during year | Retired during year | Outstanding at year-end |
|--------------------------|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| Lease Liabilities | \$ - | \$ - | \$ - | \$ - |
| Developer Advances | \$ - | \$ - | \$ - | \$ - |
| Other (specify): | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*must agree to prior year ending 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.]?

☐☒

If yes: How much?

\$ -

Date the debt was authorized:

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

☐☒

If yes: How much?

\$ -

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

☐☒

If yes: What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?

☐☒

If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?

☐☐

What are the annual lease payments?

\$ -

PART 5 - CASH AND INVESTMENTS

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

AMOUNT

TOTAL

Please use this space to provide any explanations or comments:

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):

5-3

\$ -

\$ -

\$ -

\$ -

TOTAL INVESTMENTS

\$ -

TOTAL CASH AND INVESTMENTS

\$ -

Please answer the following question by marking in the appropriate box

YES

NO

N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

☐☐☒

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:

☐☐☒

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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 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: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| | | | | | |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | | | | |
| 7-2 | Does the entity have a volunteer firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | | | | |
| If yes: | Who administers the plan? | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | |
| Indicate the contributions from: | | | | | | | | | | | | |
| | Tax (property, SO, sales, etc.): | <table border="1"> <tr><td>\$</td><td>-</td></tr> <tr><td>\$</td><td>-</td></tr> <tr><td>\$</td><td>-</td></tr> <tr><td>\$</td><td>-</td></tr> </table> | | | \$ | - | \$ | - | \$ | - | \$ | - |
| \$ | - | | | | | | | | | | | |
| \$ | - | | | | | | | | | | | |
| \$ | - | | | | | | | | | | | |
| \$ | - | | | | | | | | | | | |
| | 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? | | <table border="1"> <tr><td>\$</td><td>-</td></tr> </table> | | | \$ | - | | | | | | |
| \$ | - | | | | | | | | | | | |

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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

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 | \$ 66,093 |
| Debt Service Fund | \$ 216,975 |
| | \$ - |
| | \$ - |

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

| | YES | NO |
|--|-------------------------------------|--------------------------|
| 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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

| | YES | NO |
|--|--------------------------|-------------------------------------|
| 10-1 Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes:

Date of formation:

10-2 Has the entity changed its name in the past or current year?

If Yes:

NEW name

PRIOR name

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

Streets, Safety Protection, Park and Recreation, Potable Water, Sanitary Sewer, Storm Drainage, Covenant Enforcement and D

10-5 Does the entity have an agreement with another government to provide services?

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

All services are provided by Eagle Brook Meadow Metropolitan District No. 1.

10-6 Does the entity have a certified mill levy?

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

| | |
|-----------------------|---------------|
| Bond Redemption mills | 50.000 |
| General/Other mills | 15.000 |
| Total mills | 65.000 |

Please use this space to provide any explanations or comments:

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

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| Entity Wide: | | General Fund | | Governmental Funds | | Notes |
|---------------------------------|----|--------------|----------------------------|--------------------|------------------------------|------------|
| Unrestricted Cash & Investments | \$ | - | Unrestricted Fund Balan \$ | - | Total Tax Revenue | \$ 278,568 |
| Current Liabilities | \$ | - | Total Fund Balance \$ | - | Revenue Paying Debt Service | \$ - |
| Deferred Inflow | \$ | 430,024 | PY Fund Balance \$ | - | Total Revenue | \$ 278,587 |
| | | | Total Revenue \$ | 64,289 | Total Debt Service Principal | \$ - |
| | | | Total Expenditures \$ | 64,289 | Total Debt Service Interest | \$ - |
| | | | Interfund In \$ | - | | |
| Governmental | | | Interfund Out \$ | - | Enterprise Funds | |
| Total Cash & Investments | \$ | - | Proprietary | | Net Position | \$ - |
| Transfers In | \$ | - | Current Assets \$ | - | PY Net Position | \$ - |
| Transfers Out | \$ | - | Deferred Outflow \$ | - | Government-Wide | |
| Property Tax | \$ | 259,970 | Current Liabilities \$ | - | Total Outstanding Debt | \$ - |
| Debt Service Principal | \$ | - | Deferred Inflow \$ | - | Authorized but Unissued | \$ - |
| Total Expenditures | \$ | 68,289 | Cash & Investments \$ | - | Year Authorized | 1/0/1900 |
| Total Developer Advances | \$ | - | Principal Expense \$ | - | | |
| Total Developer Repayments | \$ | - | | | | |

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.
- 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, 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 | Robert Eck, II | I, <u>Robert Eck, II</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>Robert Eck</u> Date: <u>3/10/2023</u> <u>16:26:17</u> PST My term Expires: <u>May 2025</u> |
| 2 | Hope Pruett | I, <u>Hope Pruett</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>Hope Pruett</u> Date: <u>3/10/2023</u> <u>17:00:02</u> MST My term Expires: <u>May 2023</u> |
| 3 | Erich Menzel | I, <u>Erich Menzel</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>Erich Menzel</u> Date: <u>3/14/2023</u> <u>10:43:48</u> PDT My term Expires: <u>2023</u> |
| 4 | Jeanne Findley | I, <u>Jeanne Findley</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>Jeanne Findley</u> Date: <u>3/12/2023</u> <u>15:50:32</u> PDT My term Expires: <u>May 2025</u> |
| 5 | | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |
| 6 | | 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: _____ |