

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

1236.03

Jacoby Farm Metropolitan District  
c/o Centennial Consulting Group  
2819 Canton Court, Suite A  
Fort Collins, CO 80525  
Tisha Higgins  
970/484-0101  
tisha@ccgcolorado.com  
970/300-1042

CERTIFICATION OF PREPARER

Gregory Viergutz, CPA  
Shareholder  
Marc, James and Associates, PC  
1745 Shea Center Drive, Suite 400, Highlands Ranch, CO 80129  
720/344-4938  
3/28/2017  
Independent Certified Public Accountant

PREPARER (required)

*[Handwritten signature]*



**RECEIVED**  
By Justin L. Smith at 4:37 pm, Apr 25, 2017

# 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 Fund	Capital Projects	Description	Fund*	
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 798	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 19,902	\$ 9,187	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 9,365	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)	\$ -	\$ -	Other Current Assets	\$ -	\$ -
1-5	Property taxes receivable	\$ 54,065	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part 8-	\$ -	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 84,130	\$ 9,187	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ -	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 84,130	\$ 9,187	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ 18,268	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ 9,187	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ 192	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 18,460	\$ 9,187	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21	Deferred inflows - property taxes	\$ 54,065	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	<b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ 72,525	\$ 9,187	<b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable inventory	\$ -	\$ -		\$ -	\$ -
1-32	Restricted (specify):	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 11,605	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	<b>Add lines 1-30 through 1-35</b> This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 11,605	\$ -	<b>Add lines 1-30 through 1-35</b> This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-37	<b>Add lines 1-28, 1-29 and 1-36</b> This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 84,130	\$ 9,187	<b>Add lines 1-28, 1-29 and 1-36</b> This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$ 37,930	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 2,698	\$ -	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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 40,628	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	\$ 505	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 206	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ 76,848	\$ 79,242	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 118,187	\$ 79,242	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 118,187	\$ 79,242	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
							\$ 187,429

**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**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
3-1	General Government	118,187		General Operating & Administrative			Please use this space to provide explanation of any items on this page.  Prior period adjustment is a immaterial prior year correction.
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	Other (specify):			Utilities			
3-11				Contributions to Fire & Police Pension Assoc.			
3-12				Other (specify)			
3-13							
3-14	Capital Outlay		79,242	Capital Outlay			
	Debt Service			Debt Service			
3-15	Principal			Principal			
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							
3-22	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	<b>118,187</b>	<b>79,242</b>	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>			<b>\$ 197,429</b>
3-23	Interfund Transfers (In)			Net Interfund Transfers (In)			
3-24	Interfund Transfers out			Net Interfund Transfers out			
3-25	Other Expenditures (Revenues):			Depreciation			
3-26				Other Financing Sources (Uses) (from line 2-25)			
3-27				Capital Outlay (from line 3-14)			
3-28				Debt Principal (from line 3-15)			
3-29	<b>(Add lines 3-23 through 3-28)</b> <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>			<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b> <b>TOTAL GAAP RECONCILING ITEMS</b>			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29			Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, 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)	11,240		Prior Period Adjustment (MUST explain)			
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 <b>This total should be the same as line 1-36.</b>	<b>365</b>		Net Position, December 31 Line 3-30 plus line 3-31 <b>This total should be the same as line 1-36.</b>			

**IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-804, 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?			<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <b>Payments are to be made from available cash.</b>			<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain:			<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Please answer the following questions by marking the appropriate boxes.				YES	NO		
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much?	\$ 5,073,402		<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	\$ -		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	\$ -		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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?	\$ -		<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-9	Does the entity have a certified mill levy? If yes: Please provide the following mills levied for the year reported:	Bond Redemption 0.00 General/Other 30.00 <b>TOTAL 30.00</b>		<input type="checkbox"/>	<input type="checkbox"/>		
Please complete the following debt schedule, if applicable: (please only include principal amounts)				Outstanding at beginning of year	Issued during year	Retired during year	
	General obligation bonds	\$ 1,926,598	\$ -	\$ -	\$ 1,926,598		
	Revenue bonds	\$ -	\$ -	\$ -	\$ -		
	Notes/Loans	\$ 1,258,709	\$ -	\$ -	\$ 1,258,709		
	Leases	\$ -	\$ -	\$ -	\$ -		
	Developer Advances	\$ 187,988	\$ 156,090	\$ -	\$ 344,078		
	Other (specify):	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL:</b>	<b>\$ 3,373,295</b>	<b>\$ 156,090</b>	<b>\$ -</b>	<b>\$ 3,529,385</b>		

## 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		\$ 798			
5-2	Certificates of deposit		\$ -			
<b>TOTAL CASH DEPOSITS</b>				<b>\$ 798</b>		
5-3	Investments (if investment is a mutual fund, please list underlying investments):		\$ -			
			\$ -			
			\$ -			
			\$ -			
<b>TOTAL INVESTMENTS</b>				<b>\$ -</b>		
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 798</b>		
Please answer the following question by marking in the appropriate box				YES	NO	
5-4	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## PART 6 - CAPITAL 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>		
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:				
		Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): Irrigation system	\$ 1,289,034	\$ -	\$ -	\$ 1,289,034
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (64,426)	\$ (64,426)	\$ -	\$ (128,852)
	<b>TOTAL</b>	<b>\$ 1,224,608</b>	<b>\$ (64,426)</b>	<b>\$ -</b>	<b>\$ 1,160,182</b>
6-4	Complete the following Capital 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)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments.
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Who administers the plan?			
	Indicate the contributions from:			
	Tax (property, SQ, sales, etc.):	\$ -		
	State contribution amount:	\$ -		
	Other (gifts, donations, etc.):	\$ -		
	<b>TOTAL</b>	<b>\$ -</b>		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?			
		\$ -		

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A							
<b>8-1</b>	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"/>	Please use this space to provide any explanations or comments.						
<b>8-2</b>	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 for the year reported											
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%; padding: 5px;">Fund Name</th> <th style="width: 40%; padding: 5px;">Budgeted Expenditures</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">General Fund</td> <td style="text-align: right; padding: 5px;">123,484</td> </tr> <tr> <td style="padding: 5px;">Capital Projects Fund</td> <td style="text-align: right; padding: 5px;">8,470,015</td> </tr> </tbody> </table>		Fund Name	Budgeted Expenditures	General Fund	123,484	Capital Projects Fund	8,470,015				
Fund Name	Budgeted Expenditures										
General Fund	123,484										
Capital Projects Fund	8,470,015										

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

Please answer the following question by marking in the appropriate box		YES	NO	
<b>9-1</b>	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"/>	Please use this space to provide any explanations or comments.
<p>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.</p>				

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	
<b>10-1</b>	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments.
If yes: Date of formation:				
<b>10-2</b>	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name				
PRIOR name				
<b>10-3</b>	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>10-4</b>	Please indicate what services the entity provides: Financing construction and acquisition of capital assets.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-5</b>	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided:				

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

### OSA USE ONLY

<b>Entity Wide:</b>	<b>General Fund</b>	<b>Governmental Funds</b>			<b>Notes</b>
Unrestricted Cash & Investments	798 Unrestricted Fund Balance	11,605 Total Tax Revenue	\$	40,623	
Current Liabilities	27,647 Total Fund Balance	11,605 Revenue Paying Debt Service	\$	-	
Deferred Inflow	- PY Fund Balance	11,240 Total Revenue	\$	197,429	
	Total Revenue	118,187 Total Debt Service Principal	\$	-	
	Total Expenditures	118,187 Total Debt Service Interest	\$	-	
	Interfund In				
	798 Interfund Out				
	- Proprietary	<b>Enterprise Funds</b>			
<b>Governmental:</b>		Net Position	\$	-	
Total Cash & Investments		- PY Net Position	\$	-	
Transfers In		- Government-Wide			
Transfers Out		- Total Outstanding Debt	\$	3,529,385	
Property-Tax	37,830 Deferred Outflow	- Authorized but Unissued	\$	5,073,402	
Debt Service Principal	- Current Liabilities	- Year Authorized	\$	-	
Total Expenditures	197,429 Deferred Inflow				
Total Developer Advances	156,090 Cash & Investments				
Total Developer Repayments	- Principal Expense				

**PART 12 - GOVERNING BODY APPROVAL**

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board 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 current governing board members below.**

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

Board Member	Print Board Member's 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: _____
1	Laura Fisher	
2	Cary St. Onge	CARY ST. ONGE I, Cary St. Onge 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: <u>APR 12 2017</u> My term Expires: _____
3	Chad St. Onge	<del>Ryan St. Onge</del> Chad St. Onge I, Chad St. Onge 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: <u>Apr 14 2017</u> My term Expires: _____
4	Hallie St. Onge	Hallie St. Onge I, Hallie St. Onge 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: <u>April 14, 2017</u> My term Expires: _____
5	Ryan St. Onge	Ryan St. Onge I, Ryan St. Onge 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: <u>April 14 2017</u> 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: _____

**Original Signatures  
Verified by**

Justin L. Smith

