

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Frederick Metropolitan District
401 Locust Street
Frederick, CO 80530
Jason Leslie
(720)382-5561
Jleslie@frederickco.gov

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### 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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

Jason Leslie
District Accountant
401 Locust Street, Frederick, CO 80530
(720)382-5561
8/25/2020

### PREPARER (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

## 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
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -
2-2	Specific ownership	\$ -
2-3	Sales and use	\$ -
2-4	Other (specify):	\$ -
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 assets	\$ -
2-19	Fire and police pension	\$ -
2-20	Donations	\$ -
2-21	Other (specify):	\$ -
2-22		\$ -
2-23		\$ -
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ -

Please use this space to provide any necessary explanations

## 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.

Line#	Description	Round to nearest Dollar
3-1	Administrative	\$ -
3-2	Salaries	\$ -
3-3	Payroll taxes	\$ -
3-4	Contract services	\$ -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ -
3-7	Accounting and legal fees	\$ -
3-8	Repair and maintenance	\$ -
3-9	Supplies	\$ -
3-10	Utilities and telephone	\$ -
3-11	Fire/Police	\$ -
3-12	Streets and highways	\$ -
3-13	Public health	\$ -
3-14	Capital outlay	\$ -
3-15	Utility operations	\$ -
3-16	Culture and recreation	\$ -
3-17	Debt service principal (should agree with Part 4)	\$ -
3-18	Debt service interest	\$ -
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -
3-20	Repayment of Developer Advance Interest	\$ -
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -
3-23	Other (specify):	\$ -
3-24		\$ -
3-25		\$ -
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ -

Please use this space to provide any necessary explanations

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

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

	Yes	No
Please answer the following questions by marking the appropriate boxes.		
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date the debt was authorized:	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What is the original date of the lease?	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
Number of years of lease?	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	
Is the lease subject to annual appropriation? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ -
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ -

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.?	<input 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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital 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 assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?  Yes                       No
- 7-2 Does the entity have a volunteer firemen's 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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan  \$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

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.?  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                       N/A

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

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ -

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

Please answer the following question by marking in the appropriate box

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

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| <b>10-1 Is this application for a newly formed governmental entity?</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: <b>Date of formation:</b> <span style="border: 1px solid black; padding: 2px 20px;">Nov 2019 (11/05/2019)</span> |                                     |                                     |
| <b>10-2 Has the entity changed its name in the past or current year?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

If yes: **Please list the NEW name & PRIOR name:**

**10-3 Is the entity a metropolitan district?**

- |  |                                     |                          |
|--|-------------------------------------|--------------------------|
|  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|

**Please indicate what services the entity provides:**

Governmental support services to land parcel owners within district

**10-4 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:**

**10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during**

If yes: **Date Filed:**

- |  |                          |                                     |
|--|--------------------------|-------------------------------------|
|  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--|--------------------------|-------------------------------------|

**10-6 Does the entity have a certified Mill Levy?**

- |  |                                     |                          |
|--|-------------------------------------|--------------------------|
|  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|

If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

<b>Bond Redemption mills</b>		-
<b>General/Other mills</b>		-
<b>Total mills</b>		-

Please use this space to provide any explanations or comments:

## 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?  YES  NO

### 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:**

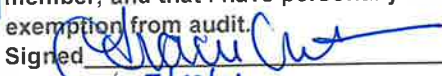
- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
  - b. Include electronic signatures obtained through 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.  
Print Board Member's Name

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

Board Member  
1

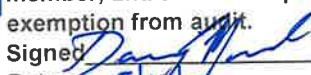
Tracie Crites

I Tracie Crites, 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: 5/28/21  
My term Expires: 2024

Board Member  
2

Print Board Member's Name


Dan March

I Dan March, 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: 5/18/21  
My term Expires: 2022

Board Member  
3

Print Board Member's Name


Rusty Oneal

I Rusty Oneal, 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: 5/19/21  
My term Expires: 2022

Board Member  
4

Print Board Member's Name

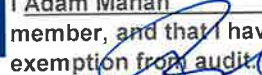
Kevin Brown

I Kevin Brown, 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: 5/19/21  
My term Expires: 2024

Board Member  
5

Print Board Member's Name

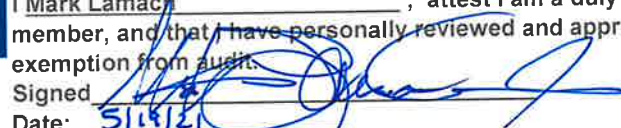
Adam Mahan

I Adam Mahan, 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: 5/19/21  
My term Expires: 2024

Board Member  
6

Print Board Member's Name

Mark Lamach

I Mark Lamach, 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: 5/19/21  
My term Expires: 2024

Board Member  
7

Print Board Member's Name

Windi Padia

I Windi Padia, 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: \_\_\_\_\_

**FREDERICK METROPOLITAN DISTRICT  
RESOLUTION NO. 20-FMD-07**

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL  
YEAR 2019 FOR THE FREDERICK METROPOLITAN DISTRICT**

**WHEREAS**, the Board of Directors of Frederick Metropolitan District wishes to claim exemption from the audit requirements of Section 29-1-603. C.R.S.; and

**WHEREAS**, section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with approval of State Auditor, be exempt from the provision of Section 29-1-604, C.R.S.; and

**WHEREAS**, neither revenues nor expenditures for Frederick Metropolitan District exceeded \$100,000 for Fiscal Year 2019; and

**WHEREAS**, an application for exemption from audit for Frederick Metropolitan District has been prepared by Jason Leslie, a person skilled in government accounting; and


**WHEREAS**, said application for exemption from audit has been completed in accordance with regulation, issued by State Auditor.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE  
FREDERICK METROPOLITAN DISTRICT:**

**Section 1.** The application for exemption from audit for Frederick Metropolitan District for the Fiscal Year ended December, 2019, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Frederick Metropolitan District; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Frederick Metropolitan District for the Fiscal Year ended December, 2019.

**INTRODUCED, READ, PASSED, AND SIGNED ON THE 8<sup>th</sup> DAY OF DECEMBER,  
2020**

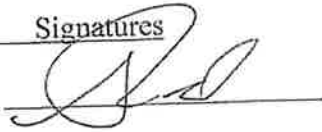


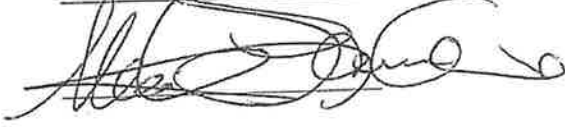


**ATTEST:**

BY:   
Meghan Martinez, Secretary



**FREDERICK METROPOLITAN  
DISTRICT**

BY:   
Tracie Crites, Chair

Member of Board of Directors	Date Term Expires	Signatures
Adam Mahan	2024	
Dan March	2022	
Kevin Brown	2024	
Mark Lamach	2024	
Windi Padia	2022	
Rusty ONeal	2022	
Tracie Crites	2024	