

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Pecos Logistics Park Metropolitan District
c/o SpencerFane LLP
1700 Lincoln Street, Suite 2000
Denver, CO 80203
Thomas N. George, Esq.
303-839-3800
TGeorge@spencerfane.com
303-839-3838

For the Year Ended
12/31/21
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

Stephanie Net
Paralegal
SpencerFane LLP
1700 Lincoln Street, Suite 2000, Denver, CO 80203
303-839-3712
31-Mar-21

PREPARER (SIGNATURE REQUIRED)

Stephanie Net

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
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)	\$ 14,841	
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	\$ 14,841	

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	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 271	
3-7	Accounting and legal fees	\$ 14,570	
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): Contingency	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 14,841	

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)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ 14,841		\$ 14,841
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 14,841	\$ -	\$ 14,841

*must tie 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? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized:	\$ 20,000,000.00	11/5/2019
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"/>
	\$ -	-

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	\$ -	
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 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

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	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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.):	\$ -
TOTAL	\$ -

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	\$ 21,100

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

10-1

If yes: Date of formation:

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

10-2

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

10-3 Is the entity a metropolitan district?

10-3

Please indicate what services the entity provides:

Authorized to provide all service pursuant to Sec. 32-1-101, et seq., C.R.S.

10-4 Does the entity have an agreement with another government to provide services?

10-4

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

10-5

If yes: Date Filed:

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

10-6

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

Bond Redemption mills

0

General/Other mills

0

Total mills

0

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

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	Matthew Mitchell	I <u>Matt Mitchell</u> , 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 <u><i>Matt Mitchell</i></u> Date: <u>3-29-2022</u> My term Expires: <u>2022</u>
Board Member 2	Kevin McClintock	I <u>Kevin McClintock</u> , 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 <u><i>KM</i></u> Date: <u>3-30-2022</u> My term Expires: <u>2023</u>
Board Member 3	Steven Taniguchi	I <u>Steven Taniguchi</u> , 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 <u><i>Steven K. Taniguchi</i></u> Date: <u>3-29-2022</u> My term Expires: <u>2023</u>
Board Member 4	Jason Miller	I <u>Jason Miller</u> , 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 <u><i>Jason J Miller</i></u> Date: <u>3-30-2022</u> My term Expires: <u>2022</u>
Board Member 5	Matthew Amann	I <u>Matthew Amann</u> , 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 <u><i>MJ Amann</i></u> Date: <u>3-29-2022</u> My term Expires: <u>2022</u>
Board Member 6		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

SIGNATURE CERTIFICATE


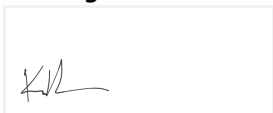


REFERENCE NUMBER

5C625CE1-2D7E-426A-A5A7-CB2BD8CE7CE1


TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 5C625CE1-2D7E-426A-A5A7-CB2BD8CE7CE1</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/29/2022 13:05 EDT</p> <p>Executed At 03/30/2022 09:57 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum f136d9e7c120ab423fe91e799bf67ed94d8215a40992dd36f5f15ff1e0b4be70</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Pecos - 2021 Audit Exemption Application Short Form 3 31 22</p> <p>Filename pecos_-_2021_audit_exemption_application_short_form_3_31_22.pdf</p> <p>Pages 7 pages</p> <p>Content Type application/pdf</p> <p>File Size 1.46 MB</p> <p>Original Checksum b1356cb3791e8d132d03b223b82d08a9087ee04c6b4ddea00d72a0b7289b9831</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Jason Miller</p> <p>Email jmiller@westfield-co.com</p> <p>Components 1</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 792fbd94db7531d4207768e6754ee9ae7818602b30fd09a292e718f05248a</p> <p>IP Address 63.225.31.210</p> <p>Device Firefox via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID EE906F58</p>	<p>Viewed At 03/30/2022 09:57 EDT</p> <p>Identity Authenticated At 03/30/2022 09:57 EDT</p> <p>Signed At 03/30/2022 09:57 EDT</p>
<p>Name Kevin McClintock</p> <p>Email kmclintock@westfield-co.com</p> <p>Components 1</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 2210027be8a99fe8d19547ed59a08f15fd0a2fe3318148a818b70fedc8da513c</p> <p>IP Address 107.77.201.226</p> <p>Device Mobile Safari via iOS</p> <p>Drawn Signature </p> <p>Signature Reference ID 2FBFEA5D</p> <p>Signature Biometric Count 86</p>	<p>Viewed At 03/30/2022 00:12 EDT</p> <p>Identity Authenticated At 03/30/2022 00:14 EDT</p> <p>Signed At 03/30/2022 00:14 EDT</p>

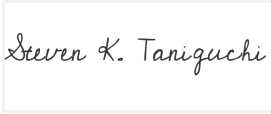
Name	Status	Viewed At
------	--------	-----------

Matthew Amann
Email
mamann@westfield-co.com
Components
1

signed
Multi-factor Digital Fingerprint Checksum
911269562d120d7a63829f20701c0520cb0ec585c6d97f9f191430c51f1b4b06
IP Address
73.153.159.72
Device
Mobile Safari via iOS
Drawn Signature

Signature Reference ID
6087C23F
Signature Biometric Count
186

03/29/2022 20:47 EDT
Identity Authenticated At
03/29/2022 20:48 EDT
Signed At
03/29/2022 20:48 EDT

Name
Steven Taniguchi
Email
staniguchi@westfield-co.com
Components
1

Status
signed
Multi-factor Digital Fingerprint Checksum
827f83c292aa46c1e31c3e342bf2ff94150bf3332b2adb6d21a5fa5be2cd31fd
IP Address
63.225.31.210
Device
Chrome via Windows
Typed Signature

Signature Reference ID
2F6E3C57

Viewed At
03/29/2022 13:32 EDT
Identity Authenticated At
03/29/2022 13:34 EDT
Signed At
03/29/2022 13:34 EDT

Name
Matthew Mitchell
Email
mmitchell@westfield-co.com
Components
1

Status
signed
Multi-factor Digital Fingerprint Checksum
3439813835107c1edc95ae207fad1d27c30a6c3a489b6be6ee37a8a27caa2996
IP Address
63.225.31.210
Device
Chrome via Windows
Typed Signature

Signature Reference ID
2E41EE8F

Viewed At
03/29/2022 13:16 EDT
Identity Authenticated At
03/29/2022 13:16 EDT
Signed At
03/29/2022 13:16 EDT

AUDITS

TIMESTAMP	AUDIT
03/29/2022 13:05 EDT	Stephanie Net (snet@spencerfane.com) created document 'pecos_-_2021_audit_exemption_application_short_form_3_31_22.pdf' on Chrome via Windows from 98.38.152.147.
03/29/2022 13:05 EDT	Matthew Amann (mamann@westfield-co.com) was emailed a link to sign.
03/29/2022 13:05 EDT	Matthew Mitchell (mmitchell@westfield-co.com) was emailed a link to sign.
03/29/2022 13:05 EDT	Jason Miller (jmiller@westfield-co.com) was emailed a link to sign.
03/29/2022 13:05 EDT	Steven Taniguchi (staniguchi@westfield-co.com) was emailed a link to sign.
03/29/2022 13:05 EDT	Kevin McClintock (kmclintock@westfield-co.com) was emailed a link to sign.
03/29/2022 13:16 EDT	Matthew Mitchell (mmitchell@westfield-co.com) viewed the document on Chrome via Windows from 63.225.31.210.

03/29/2022 13:16 EDT Matthew Mitchell (mmitchell@westfield-co.com) authenticated via email on Chrome via Windows from 63.225.31.210.

03/29/2022 13:16 EDT Matthew Mitchell (mmitchell@westfield-co.com) signed the document on Chrome via Windows from 63.225.31.210.

03/29/2022 13:32 EDT Steven Taniguchi (staniguchi@westfield-co.com) viewed the document on Chrome via Windows from 63.225.31.210.

03/29/2022 13:34 EDT Steven Taniguchi (staniguchi@westfield-co.com) authenticated via email on Chrome via Windows from 63.225.31.210.

03/29/2022 13:34 EDT Steven Taniguchi (staniguchi@westfield-co.com) signed the document on Chrome via Windows from 63.225.31.210.

03/29/2022 15:25 EDT Jason Miller (jmiller@westfield-co.com) viewed the document on Firefox via Windows from 63.225.31.210.

03/29/2022 20:21 EDT Kevin McClintock (kmccclintock@westfield-co.com) was emailed a reminder.

03/29/2022 20:21 EDT Jason Miller (jmiller@westfield-co.com) was emailed a reminder.

03/29/2022 20:21 EDT Matthew Amann (mamann@westfield-co.com) was emailed a reminder.

03/29/2022 20:46 EDT Matthew Amann (mamann@westfield-co.com) viewed the document on Mobile Safari via iOS from 73.153.159.72.

03/29/2022 20:47 EDT Matthew Amann (mamann@westfield-co.com) viewed the document on Mobile Safari via iOS from 73.153.159.72.

03/29/2022 20:48 EDT Matthew Amann (mamann@westfield-co.com) authenticated via email on Mobile Safari via iOS from 73.153.159.72.

03/29/2022 20:48 EDT Matthew Amann (mamann@westfield-co.com) signed the document on Mobile Safari via iOS from 73.153.159.72.

03/30/2022 00:12 EDT Kevin McClintock (kmccclintock@westfield-co.com) viewed the document on Mobile Safari via iOS from 107.77.201.226.

03/30/2022 00:14 EDT Kevin McClintock (kmccclintock@westfield-co.com) authenticated via email on Mobile Safari via iOS from 107.77.201.226.

03/30/2022 00:14 EDT Kevin McClintock (kmccclintock@westfield-co.com) signed the document on Mobile Safari via iOS from 107.77.201.226.

03/30/2022 09:57 EDT Jason Miller (jmiller@westfield-co.com) viewed the document on Firefox via Windows from 63.225.31.210.

03/30/2022 09:57 EDT Jason Miller (jmiller@westfield-co.com) authenticated via email on Firefox via Windows from 63.225.31.210.

03/30/2022 09:57 EDT Jason Miller (jmiller@westfield-co.com) signed the document on Firefox via Windows from 63.225.31.210.