

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Appletree Metropolitan District No. 1
c/o SpencerFane LLP
1700 Lincoln Street, Suite 2000
Denver, CO 80203
Russell W. Dykstra
303-839-3800
rdykstra@spencerfane.com

For the Year Ended
12/31/22
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

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
11-Jan-23

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)	\$ 7,500	
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	\$ 7,500	

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	\$ -	
3-7	Accounting and legal fees	\$ 4,500	
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	\$ 4,500	

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	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ 7,500	\$ -	\$ 7,500
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 7,500	\$ -	\$ 7,500

*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:	\$ 6,000,000.00	11/7/2006
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 AND RIGHT-TO-USE 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 & right-to-use 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)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
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" 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.):	\$ -
TOTAL	\$ -

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

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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 7,500

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?

If yes: Date of formation:

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

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 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:

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

If yes: Date Filed:

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

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

Bond Redemption mills
General/Other mills
Total mills

	-
	-
	-

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 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.		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name JAMES F. MORLEY	I <u>James Morley</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>James F Morley</u> Date: _____ My term Expires: <u>2023</u>
Board Member 2	Print Board Member's Name MARK E. MORLEY	I <u>Mark Morley</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>[Signature]</u> Date: _____ My term Expires: <u>2023</u>
Board Member 3	Print Board Member's Name JOY F. CALEDONIA	I <u>Joy Caledonia</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>[Signature]</u> Date: _____ My term Expires: <u>2023</u>
Board Member 4	Print Board Member's Name	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 5	Print Board Member's Name	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 6	Print Board Member's Name	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	Print Board Member's Name	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

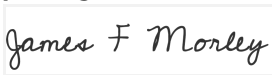



REFERENCE NUMBER

20275F1A-B6D3-4480-95FF-9D8837B2BBEC

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 20275F1A-B6D3-4480-95FF-9D8837B2BBEC</p> <p>Transaction Type Signature Request</p> <p>Sent At 01/10/2023 18:52 EST</p> <p>Executed At 01/11/2023 19:07 EST</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 8a94789f66e1a099aa580eac3d813cb5a35edb57cf42a4dffb5e52111804b1e</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Apmd 2020 Eoy Signature Docs</p> <p>Filename apmd_2020_eoy_signature_docs.pdf</p> <p>Pages 60 pages</p> <p>Content Type application/pdf</p> <p>File Size 674 KB</p> <p>Original Checksum 03632c8091e20095d1910c754f7627b9a538e93f138e09095c9df77f1f0ba66e</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name James Morley</p> <p>Email jmorley3870@aol.com</p> <p>Components 13</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum cdfc8bb5b8e2d18912977adacce95f8c67566b8419879f328a17f2d57c598265</p> <p>IP Address 98.38.108.238</p> <p>Device Chrome via Mac</p> <p>Typed Signature </p> <p>Signature Reference ID DAC58082</p>	<p>Viewed At 01/11/2023 19:03 EST</p> <p>Identity Authenticated At 01/11/2023 19:07 EST</p> <p>Signed At 01/11/2023 19:07 EST</p>
<p>Name Joy Caledonia</p> <p>Email joy@proformaland.com</p> <p>Components 10</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum c424f609902f9002d9882561f545d9ad1fdffb93b75a5433d4ab4483da054f03</p> <p>IP Address 198.44.128.37</p> <p>Device Chrome via Windows</p> <p>Drawn Signature </p> <p>Signature Reference ID D8834650</p> <p>Signature Biometric Count 140</p>	<p>Viewed At 01/11/2023 11:46 EST</p> <p>Identity Authenticated At 01/11/2023 11:50 EST</p> <p>Signed At 01/11/2023 11:50 EST</p>

AUDITS

TIMESTAMP	AUDIT
01/10/2023 18:52 EST	Stephanie Net (snet@spencerfane.com) created document 'apmd_2020_eoy_signature_docs.pdf' on Chrome via Windows from 38.142.162.227.
01/10/2023 18:52 EST	James Morley (jmorley3870@aol.com) was emailed a link to sign.
01/10/2023 18:52 EST	Joy Caledonia (joy@proformaland.com) was emailed a link to sign.
01/11/2023 11:46 EST	Joy Caledonia (joy@proformaland.com) viewed the document on Chrome via Windows from 198.44.128.37.
01/11/2023 11:50 EST	Joy Caledonia (joy@proformaland.com) authenticated via email on Chrome via Windows from 198.44.128.37.
01/11/2023 11:50 EST	Joy Caledonia (joy@proformaland.com) signed the document on Chrome via Windows from 198.44.128.37.
01/11/2023 19:03 EST	James Morley (jmorley3870@aol.com) viewed the document on Chrome via Mac from 98.38.108.238.
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SIGNATURE CERTIFICATE



REFERENCE NUMBER

DB873EC1-C6D7-401E-9A9E-F97480CB0F62

TRANSACTION DETAILS

Reference Number

DB873EC1-C6D7-401E-9A9E-F97480CB0F62

Transaction Type

Signature Request

Sent At

01/11/2023 19:46 EST

Executed At

01/13/2023 15:01 EST

Identity Method

email

Distribution Method

email

Signed Checksum

4c8bc5f6b0eb17ee452df1230da4b6e91eb315609881bd9bccac7217f3159a63

Signer Sequencing

Disabled

Document Passcode

Disabled

DOCUMENT DETAILS

Document Name

Apmd1-2 Audit Exemptions

Filename

apmd1-2_audit_exemptions.pdf

Pages

16 pages

Content Type

application/pdf


File Size

258 KB

Original Checksum

c20c9063ff9755f67365339f1dc318eb3de463d6b1ad597c2a8162607bc77cac

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Mark Morley	Status signed	Viewed At 01/13/2023 14:58 EST
Email markmorley20@aol.com	Multi-factor Digital Fingerprint Checksum 7783ee88d67dfb6a45114b1ff7dd36e77da2cd7de718ac7f1ee27f66a084e93b	Identity Authenticated At 01/13/2023 15:01 EST
Components 2	IP Address 98.38.108.238	Signed At 01/13/2023 15:01 EST
	Device Safari via Mac	
	Drawn Signature 	
	Signature Reference ID B5B950B0	
	Signature Biometric Count 645	

AUDITS

TIMESTAMP	AUDIT
01/11/2023 19:46 EST	Stephanie Net (snet@spencerfane.com) created document 'apmd1-2_audit_exemptions.pdf' on Chrome via Windows from 24.128.95.169.
01/11/2023 19:46 EST	Mark Morley (markmorley20@aol.com) was emailed a link to sign.
01/11/2023 21:27 EST	Mark Morley (markmorley20@aol.com) viewed the document on Mobile Safari via iOS from 107.115.239.30.
01/13/2023 14:58 EST	Mark Morley (markmorley20@aol.com) viewed the document on Safari via Mac from 98.38.108.238.
01/13/2023 15:01 EST	Mark Morley (markmorley20@aol.com) authenticated via email on Safari via Mac from 98.38.108.238.
01/13/2023 15:01 EST	Mark Morley (markmorley20@aol.com) signed the document on Safari via Mac from

98.38.108.238.