

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Aberdeen Metropolitan District No. 1
ADDRESS	8390 E Crescent Parkway
	Suite 300
	Greenwood Village, CO 80111
CONTACT PERSON	Margaret Henderson
PHONE	303-779-5710
EMAIL	Margaret.Henderson@claconnect.com

For the Year Ended
12/31/2022
or fiscal year ended:

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:	Margaret Henderson	
TITLE	Accountant for the District	
FIRM NAME (if applicable)	CliftonLarsonAllen LLP	
ADDRESS	8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111	
PHONE	303-779-5710	
DATE PREPARED	3/06/2023	
RELATIONSHIP TO ENTITY	CPA Firm providing accounting services to the District	

PREPARER (SIGNATURE REQUIRED)

SEE ATTACHED ACCOUNTANT'S COMPLIATION REPORT

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

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	Debt Service Fund	Description	Fund*		Fund*
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 8,596	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 180,338	\$ 80,620	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 80,862	\$ 252,694	Other Current Assets [specify...]			
	All Other Assets [specify...]				\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -	
1-7	Prepaid Insurance	\$ 2,521	\$ -	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	\$ 272,317	\$ 333,314	(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	\$ 272,317	\$ 333,314	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ 14,560	\$ -	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	\$ 14,560	\$ -	(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	Due to County	\$ 23,686	\$ 74,019	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 38,246	\$ 74,019	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 80,862	\$ 252,694	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 80,862	\$ 252,694	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ 2,521	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted: TABOR, Debt Service	\$ 3,000	\$ 6,601	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 147,688	\$ -	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	\$ 153,209	\$ 6,601	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	\$ 272,317	\$ 333,314	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	\$ -	\$ -	

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	Debt Service Fund		Fund*	Fund*	
Tax Revenue					Tax Revenue			
2-1	Property	[include mills levied in Question 10-6]	\$ 85,131	\$ 266,034	Property	[include mills levied in Question 10-6]	\$ -	\$ -
2-2	Specific Ownership		\$ 6,790	\$ 21,218	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	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		\$ 91,921	\$ 287,252	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		\$ -	\$ -
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		\$ -	\$ -	Charges for Sales and Services		\$ -	\$ -
2-17	Rental Income		\$ -	\$ -	Rental Income		\$ -	\$ -
2-18	Fines and Forfeits		\$ -	\$ -	Fines and Forfeits		\$ -	\$ -
2-19	Interest/Investment Income		\$ 3,726	\$ 3,526	Interest/Investment Income		\$ -	\$ -
2-20	Tap Fees		\$ -	\$ -	Tap Fees		\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets		\$ -	\$ -	Proceeds from Sale of Capital Assets		\$ -	\$ -
2-22	All Other	[specify...]:	\$ -	\$ -	All Other	[specify...]:	\$ -	\$ -
2-23			\$ -	\$ -			\$ -	\$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ 95,647	\$ 290,778	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ -	\$ -
Other Financing Sources					Other Financing Sources			
2-25	Debt Proceeds		\$ -	\$ -	Debt Proceeds		\$ -	\$ -
2-26	Lease Proceeds		\$ -	\$ -	Lease Proceeds		\$ -	\$ -
2-27	Developer Advances		\$ -	\$ -	Developer Advances		\$ -	\$ -
2-28	Other	[specify...]:	\$ -	\$ -	Other	[specify...]:	\$ -	\$ -
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES		\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES		\$ -	\$ -
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 95,647	\$ 290,778	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ -	\$ -
								GRAND TOTALS
								\$ 386,425

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Debt Service Fund		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 34,373	\$ 4,406	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	\$ 34,728	\$ 283,278	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	Add lines 3-1 through 3-21	\$ 69,101	\$ 287,684	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	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)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 26,546	\$ 3,094	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	\$ 126,663	\$ 3,506	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			Net Position, December 31			
	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
	This total should be the same as line 1-37.	\$ 153,209	\$ 6,600	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	\$ 7,870,000	\$ -	\$ -	\$ 7,870,000
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 1,164,719	\$ -	\$ -	\$ 1,164,719
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,034,719	\$ -	\$ -	\$ 9,034,719

*must agree to prior year ending balance

4-2: Debt service schedules are attached for the G.O Bonds, There are no debt service schedules for the Commerce City note. For the Commerce City note, the District has agreed to levy 6 mills annually and remit the gross amount as the repayment on note.

4-3: Currently, pledged revenue of the District is not sufficient to pay, when due, the debt service requirements with respect to the bonds. For so long as the District levies the Maximum Required Mill Levy, the inability of the District to pay debt service requirements with respect to the bonds when they come due does not constitute an event of default. For 2022, the District levied the Maximum Required Mill Levy of 50.000.

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? \$ 82,330,000

Date the debt was authorized:

11/5/2003

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

\$ 8,596

5-2 Certificates of deposit

\$ -

TOTAL CASH DEPOSITS

\$ 8,596

Investments (if investment is a mutual fund, please list underlying investments):

5-3	CSAFE	\$ 260,958	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ 260,958
	TOTAL CASH AND INVESTMENTS		\$ 269,554

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

YESNO

Please use this space to provide any explanations or comments:

6-1

Does the entity have capitalized assets?

☐☒

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:

☐☒

N/A

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	\$ -	\$ -	\$ -	\$ -

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

*

YESNO

Please use this space to provide any explanations or comments:

7-1

Does the entity have an "old hire" firefighters' pension plan?

☐☒

7-2

Does the entity have a volunteer firefighters' pension plan?

☐☒

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?

\$ -

PART 8 - BUDGET INFORMATION							
Please answer the following question by marking in the appropriate box			YES	NO	N/A	Please use this space to provide any explanations or comments:	
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			\$ 80,000				
Debt Service Fund			\$ 313,503				
			\$ -				
			\$ -				

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)					
Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <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"/>	

PART 10 - GENERAL INFORMATION											
Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments: 10-4: Street improvements, traffic and safety controls, water, sanitary and storm sewer, parks and recreation, television relay and translation, and mosquito control.						
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <div></div>		<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <div></div> PRIOR name <div></div>		<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-3	Is the entity a metropolitan district?		<input checked="" type="checkbox"/>	<input type="checkbox"/>							
10-4	Please indicate what services the entity provides: <div>See Notes</div>		<input type="checkbox"/>	<input checked="" type="checkbox"/>							
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: <div></div>		<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): <table><tr><td>Bond Redemption mills</td><td>50.000</td></tr><tr><td>General/Other mills</td><td>16.000</td></tr><tr><td>Total mills</td><td>66.000</td></tr></table>		Bond Redemption mills	50.000		General/Other mills	16.000	Total mills	66.000	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Bond Redemption mills	50.000										
General/Other mills	16.000										
Total mills	66.000										
Please use this space to provide any additional explanations or comments not previously included:											

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.

1	Full Name James Harmon	I, James Harmon, 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>James Harmon</u> Date: <u>3/6/2023</u> My term Expires: <u>May 2025</u> <small>C9828EC8E00D493...</small>
2	Full Name Lawrence Jacobson	I, Lawrence Jacobson, 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>Lawrence Jacobson</u> Date: <u>3/6/2023</u> My term Expires: <u>May 2025</u> <small>D1C8C463C7E8468...</small>
3	Full Name Mark Rehm	I, Mark Rehm, 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>Mark Rehm</u> Date: <u>3/6/2023</u> My term Expires: <u>May 2023</u> <small>C939EABDC39467...</small>
4	Full Name Lauren Morley	I, Lauren Morley, 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>Lauren Morley</u> Date: <u>3/8/2023</u> My term Expires: <u>May 2025</u> <small>080193ED496F473...</small>
5	Full Name Geneva Cruz-La Santa	I, Geneva Cruz-La Santa, 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>Geneva Cruz-La Santa</u> Date: <u>3/10/2023</u> My term Expires: <u>May 2023</u> <small>9C0FA09C3C9E4A0...</small>
6	Full 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: _____
7	Full 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: _____



CliftonLarsonAllen LLP
8390 East Crescent Pkwy., Suite 300
Greenwood Village, CO 80111

phone 303-779-5710 fax 303-779-0348
CLAconnect.com

Accountant's Compilation Report

Board of Directors
Aberdeen Metropolitan District No. 1
Adams County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Aberdeen Metropolitan District No. 1 as of and for the year ended December 31, 2022, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Aberdeen Metropolitan District No. 1.

Margaret Henderson

Greenwood Village, Colorado
March 6, 2023

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Geneva Cruz-La Santa

gcruz-lasanta@cpandm.net

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James Harmon

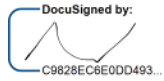
jharmon@cpandm.net

CEO

Antero Homes

Security Level: Email, Account Authentication
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C9828EC6E0DD493...

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Electronic Record and Signature Disclosure:

Accepted: 3/6/2023 8:27:10 PM

ID: 84a2e5d3-1dbb-4ba5-a522-7119d65ada08

Lauren Morley


lmorley@cpandm.net

Managing Member

NIGID Fundraising Committee

Security Level: Email, Account Authentication
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080193ED496F473...

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ID: 8eb4a81c-a9c2-4a20-853b-c46f52121bc3

Lawrence Jacobson

lpjake@msn.com

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Mark Rehm mrehm@cpandm.net Member Manager Security Level: Email, Account Authentication (None)	<div><div>DocuSigned by:</div><div>Mark Rehm</div><div>C939EABDCE39467...</div></div> Signature Adoption: Pre-selected Style Using IP Address: 184.96.181.68	Sent: 3/6/2023 4:25:59 PM Viewed: 3/6/2023 5:43:54 PM Signed: 3/6/2023 5:44:28 PM
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In Person Signer Events	Signature	Timestamp
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Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/6/2023 4:26:00 PM
Certified Delivered	Security Checked	3/6/2023 5:43:54 PM
Signing Complete	Security Checked	3/6/2023 5:44:28 PM
Completed	Security Checked	3/10/2023 8:17:36 AM
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