

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

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

NAME OF GOVERNMENT ADDRESS	HEADWATERS METROPOLITAN DISTRICT 7995 E. PRENTICE AVENUE, SUITE 103E GREENWOOD VILLAGE, CO 80111
CONTACT PERSON PHONE	PHYLLIS BROWN 303-381-4960
EMAIL	pbrown@crs.colorado.com

## 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 expenditures are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	DIANE RODRIGUEZ
TITLE:	DISTRICT ACCOUNTANT
FIRM NAME (if applicable)	COMMUNITY RESOURCE SERVICES OF COLORADO
ADDRESS	7995 E. PRENTICE AVENUE, SUITE 103E, GREENWOOD VILLAGE, CO 80111
PHONE	303-381-4960
DATE PREPARED	1/23/23
RELATIONSHIP TO ENTITY	DISTRICT ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)

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

If Yes, date filed:

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund  
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Amenity/Capital Fund	Description	Proprietary/Fiduciary Funds	
		General Fund				Fund*	Fund*
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$ 1,338	\$	151,086	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 409	\$	-	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$	-	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$	-	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$	-	Other Current Assets [specify...]	\$ -	\$ -
1-6	All Other Assets [specify...]	\$ -	\$	-		\$ -	\$ -
1-7	Lease Receivable (as Lessor)	\$ -	\$	-	Total Current Assets	\$ -	\$ -
1-8	Prepaid insurance	\$ 6,046	\$	-	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-9		\$ -	\$	-	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$	-		\$ -	\$ -
1-11		\$ 7,793	\$	151,086		\$ -	\$ -
		<b>TOTAL ASSETS</b>		<b>(add lines 1-1 through 1-10)</b>	<b>TOTAL ASSETS</b>	<b>(add lines 1-1 through 1-10)</b>	<b>TOTAL ASSETS</b>
Deferred Outflows of Resources:							
1-12	[specify...]	\$ -	\$	-	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$	-	[specify...]	\$ -	\$ -
1-14		<b>TOTAL DEFERRED OUTFLOWS</b>		<b>(add lines 1-12 through 1-13)</b>	<b>TOTAL DEFERRED OUTFLOWS</b>	<b>(add lines 1-12 through 1-13)</b>	<b>TOTAL DEFERRED OUTFLOWS</b>
1-15		\$ 7,793	\$	151,086		\$ -	\$ -
		<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>			<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		
<b>Liabilities</b>							
1-16	Accounts Payable	\$ 12,785	\$	-	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		\$ 12,785	\$	-	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-22	(add lines 1-16 through 1-20)	\$ -	\$	-	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23	All Other Liabilities [specify...]	\$ -	\$	-	Other Liabilities [specify...]	\$ -	\$ -
1-24		\$ -	\$	-		\$ -	\$ -
1-25		\$ -	\$	-		\$ -	\$ -
1-26		\$ -	\$	-		\$ -	\$ -
1-27		\$ 12,785	\$	-	<b>TOTAL LIABILITIES</b>	\$ -	\$ -
Deferred Inflows of Resources:							
1-28	Deferred Property Taxes	\$ -	\$	-	Deferred Inflows of Resources	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$	-	Pension/OPEB Related	\$ -	\$ -
1-30		\$ -	\$	-	Other [specify...]	\$ -	\$ -
		<b>TOTAL DEFERRED INFLOWS</b>		<b>(add lines 1-28 through 1-29)</b>	<b>TOTAL DEFERRED INFLOWS</b>	<b>(add lines 1-28 through 1-29)</b>	<b>TOTAL DEFERRED INFLOWS</b>
<b>Fund Balance</b>							
1-31	Nonspendable Prepaid	\$ 6,046	\$	-	Net Position	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$	-	Net Investment in Capital Assets	\$ -	\$ -
1-33	Restricted [specify...]	\$ 3,200	\$	-	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$	-	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$	151,086	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ (14,238)	\$	-	Undesignated/Unrestricted	\$ -	\$ -
1-37							
		<b>TOTAL FUND BALANCE</b>		<b>(add lines 1-31 through 1-36)</b>	<b>TOTAL FUND BALANCE</b>	<b>(add lines 1-31 through 1-36)</b>	<b>TOTAL FUND BALANCE</b>
		\$ (4,992)	\$	151,086	This total should be the same as line 3-33		
		<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>		<b>(add lines 1-27, 1-30 and 1-37)</b>	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	<b>(add lines 1-27, 1-30 and 1-37)</b>	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>
		\$ 7,793	\$	151,086	This total should be the same as line 1-15		

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

Line #	Description	Governmental Funds		Amenity/Capital Fund	Description	Proprietary/Fiduciary Funds		Fund*	Fund*
		General Fund				Fund*	Fund*		
<b>Tax Revenue</b>									
2-1	Property (include mills levied in Question 10-6)	\$ -	\$ -	-	Property (include mills levied in Question 10-6)	\$ -	\$ -	-	-
2-2	Specific Ownership	\$ -	\$ -	-	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	\$ -	\$ -	-	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	\$ 14	\$ 25	-	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...): Amenity Fees	\$ -	\$ 150,000	-	All Other (specify...):	\$ -	\$ -	-	-
2-23		\$ -	\$ -	-		\$ -	\$ -	-	-
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 14	\$ 150,025	-	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	-	-
<b>Other Financing Sources</b>									
2-25	Debt Proceeds	\$ -	\$ -	-	Debt Proceeds	\$ -	\$ -	-	-
2-26	Lease Proceeds	\$ -	\$ -	-	Lease Proceeds	\$ -	\$ -	-	-
2-27	Developer Advances	\$ -	\$ -	-	Developer Advances	\$ -	\$ -	-	-
2-28	Other (specify...): Developer Contributions	\$ 164,000	\$ -	-	Other (specify...):	\$ -	\$ -	-	-
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ 164,000	\$ -	-	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	\$ 164,014	\$ 150,025	-	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	-	-
<b>GRAND TOTALS</b>									
						\$ -	\$ -	\$ -	\$ 314,039

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		Amenity/Capital Fund	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund				Fund*	Fund*	
3-1	Expenditures							
3-1	General Government	\$ 98,187	\$ -	-	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...]: IGA expenditures	\$ 5,354	\$ -	-	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	-	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	-	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	-	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>\$ 103,541</b>	<b>\$ -</b>	<b>-</b>	<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>GRAND TOTAL</b>
3-23	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>103,541</b>
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)	\$ -	\$ -	
3-27		\$ -	\$ -	-	Capital Outlay	\$ -	\$ -	
3-28		\$ -	\$ -	-	Debt Principal	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ -</b>	<b>\$ -</b>	
3-30	<b>TRANSFERS AND OTHER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>Net Increase (Decrease) in Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 60,473	\$ 150,025	-	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	\$ (65,465)	\$ 1,061	-	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	\$ -	\$ -	
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$ (4,992)	\$ 151,086	-	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
	This total should be the same as line 1-37.				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 6 - CAPITAL AND RIGHT-TO-USE ASSETS**

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized 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 for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ 13,202,602	\$ -	\$ -	\$ 13,202,602
	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)	\$ (5,484,054)	\$ (447,397)	\$ -	\$ (5,931,451)
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 7,718,548	\$ (447,397)	\$ -	\$ 7,271,151
	<b>TOTAL</b>				
6-4	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)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>				

\* 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**

Please use this space to provide any explanations or comments:

- 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?  YES  NO

Indicate the contributions from:

- Tax (property, SO, sales, etc.):
- State contribution amount:
- Other (gifts, donations, etc.):

\$	-
\$	-
\$	-
<b>TOTAL</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

- 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:  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 appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 168,800
Road Maintenance Fund	\$ 11,000
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(6)]?  YES  NO

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.

Please use this space to provide any explanations or comments:

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity?  YES  NO

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year?  YES  NO

If Yes: NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district?  YES  NO

- 10-4 Please indicate what services the entity provides:

Streets park & rec. water & sanitation, transportation, mosquito control, traffic safety, fire

- 10-5 Does the entity have an agreement with another government to provide services?  YES  NO

If yes: List the name of the other governmental entity and the services provided:

Granby Ranch MD Nos 2-8 - Headwaters provides operations and maintenance

- 10-6 Does the entity have a certified mill levy?  YES  NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	0.000
<b>Total mills</b>	<b>0.000</b>

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

**OSA USE ONLY**

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	152,833	Unrestricted Fund Balan	\$	(14,238)	Total Tax Revenue	\$	-
Current Liabilities	\$	12,785	Total Fund Balance	\$	(4,992)	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	(65,465)	Total Revenue	\$	314,039
			Total Revenue	\$	164,014	Total Debt Service Principal	\$	-
			Total Expenditures	\$	103,541	Total Debt Service Interest	\$	-
			Interfund In	\$	-			
			Interfund Out	\$	-			
<b>Governmental</b>			<b>Proprietary</b>	\$		<b>Enterprise Funds</b>		
Total Cash & Investments	\$	152,833	- Current Assets	\$		Net Position	\$	-
Transfers In	\$		- Deferred Outflow	\$		PY Net Position	\$	-
Transfers Out	\$		- Current Liabilities	\$		<b>Government-Wide</b>		
Property Tax	\$		- Deferred Inflow	\$		- Total Outstanding Debt	\$	7,062,539
Debt Service Principal	\$		- Cash & Investments	\$		- Authorized but Unissued	\$	104,000,000
Total Expenditures	\$		- Principal Expense	\$		- Year Authorized	\$	2003 & 2004
Total Developer Advances	\$							
Total Developer Repayments	\$							

**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.	
1	<p><b>Full Name</b>                      Scot Johnson</p> <p>I, Scot Johnson, 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>90070896A8BF-4D6...</u> Date: <u>3/25/2023</u>                      My term Expires: May 2025</p>
2	<p><b>Full Name</b>                      Susanne Johnson</p> <p>I, Susanne Johnson, 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>3/29/2023</u>                      My term Expires: May 2025</p>
3	<p><b>Full Name</b>                      Matthew Mark Hoover</p> <p>I, Matthew Mark Hoover, 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>Matthew Hoover</u> Date: <u>3/28/2023</u>                      My term Expires: May 2025</p>
4	<p><b>Full Name</b>                      Roxanne Fairchild Hoover</p> <p>I, Roxanne Fairchild Hoover, 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>Roxanne Hoover</u> Date: <u>3/28/2023</u>                      My term Expires: May 2025</p>
5	<p>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: _____</p>
6	<p>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: _____</p>
7	<p>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: _____</p>

**Certificate Of Completion**

Envelope Id: 8EBBFC26600A46F0AF432B4E0D49DD5E	Status: Completed
Subject: Headwater MD - 2022 Audit exemption.pdf	
Source Envelope:	
Document Pages: 9	Signatures: 4
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Rhonda Bilek
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	rbilek@crsofcolorado.com
	IP Address: 96.88.70.121

**Record Tracking**

Status: Original	Holder: Rhonda Bilek	Location: DocuSign
3/24/2023 12:38:43 PM	rbilek@crsofcolorado.com	

**Signer Events**

Matthew Mark Hoover  
 mhoover@granbyranch.com  
 Security Level: Email, Account Authentication (None)

**Signature**

DocuSigned by:  
  
 BC8754D1F484F7...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 4.4.179.194

**Timestamp**

Sent: 3/24/2023 12:41:13 PM  
 Resent: 3/28/2023 1:40:19 PM  
 Viewed: 3/28/2023 1:46:30 PM  
 Signed: 3/28/2023 1:48:31 PM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/28/2023 1:46:30 PM  
 ID: e6a06fcc-7ee1-4413-a8de-a5ed97c9a9c4

Roxanne Hoover  
 rhoover@granbyranch.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 E662801DBA7F41E...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 4.4.179.194

Sent: 3/24/2023 12:41:14 PM  
 Resent: 3/28/2023 1:40:19 PM  
 Viewed: 3/28/2023 2:36:42 PM  
 Signed: 3/28/2023 2:36:56 PM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/28/2023 2:36:42 PM  
 ID: e817724e-209c-4964-ac2e-e6c88c248622

Scot Johnson  
 scot@coventrycarpets.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 90070896A8BF4D6...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 174.51.122.92

Sent: 3/24/2023 12:41:14 PM  
 Viewed: 3/25/2023 10:01:26 AM  
 Signed: 3/25/2023 10:01:32 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/25/2023 10:01:26 AM  
 ID: 9898018c-e23f-42ff-a114-f9705367241f

Susie Johnson  
 susieinden@comcast.net  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 FBFC5403067C48B...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 174.51.122.92

Sent: 3/24/2023 12:41:15 PM  
 Resent: 3/28/2023 1:40:20 PM  
 Viewed: 3/29/2023 12:47:41 PM  
 Signed: 3/29/2023 12:47:53 PM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/29/2023 12:47:41 PM  
 ID: d26147be-db4e-4c8e-9ad6-8169131cc97b

**In Person Signer Events**

**Signature**

**Timestamp**

Editor Delivery Events	Status	Timestamp
------------------------	--------	-----------

Agent Delivery Events	Status	Timestamp
-----------------------	--------	-----------

Intermediary Delivery Events	Status	Timestamp
------------------------------	--------	-----------

Certified Delivery Events	Status	Timestamp
---------------------------	--------	-----------

Carbon Copy Events	Status	Timestamp
--------------------	--------	-----------

Diane Rodriguez drodriguez@crsolorado.com Security Level: Email, Account Authentication (None) <b>Electronic Record and Signature Disclosure:</b> Accepted: 2/23/2023 11:56:47 AM ID: 3559dd28-f659-4571-953c-b383d3c08edd	<div style="border: 2px solid blue; padding: 5px; display: inline-block;"><b>COPIED</b></div>	Sent: 3/24/2023 12:41:15 PM
---	---	-----------------------------

Witness Events	Signature	Timestamp
----------------	-----------	-----------

Notary Events	Signature	Timestamp
---------------	-----------	-----------

Envelope Summary Events	Status	Timestamps
-------------------------	--------	------------

Envelope Sent	Hashed/Encrypted	3/24/2023 12:41:16 PM
Certified Delivered	Security Checked	3/29/2023 12:47:41 PM
Signing Complete	Security Checked	3/29/2023 12:47:53 PM
Completed	Security Checked	3/29/2023 12:47:53 PM

Payment Events	Status	Timestamps
----------------	--------	------------

Electronic Record and Signature Disclosure
--