

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

## FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.  
**EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC**

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **EACH YEAR** and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting. Approval for an exemption from audit is granted only upon the review by the OSA.

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.  
**GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS**  
**PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS**

**POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE**

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

<http://www.lexisnexis.com/hotttopics/Colorado/>

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
  - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) **policy**
  - OF--**
  - Have you included a resolution?
  - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new web portal, Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSA LG Web Portal](#)

## FILING METHODS

### NEW METHOD!

**WEB PORTAL:** Register and submit your Applications at our new portal:

<https://apps.leg.co.gov/osalg>

**MAIL:** Office of the State Auditor

Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

**QUESTIONS?** Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) or Phone: 303-869-3000

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, **AN AUDIT SHALL BE REQUIRED**.

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS  
  
CONTACT PERSON  
PHONE  
EMAIL

Jeffco Business Center Metropolitan District No. 1  
c/o Special District Management Services, Inc.  
141 Union Blvd., Suite 150  
Lakewood, CO 80228-1898  
David Solin  
303-987-0835  
dsolin@sdmsi.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: James H. Ruthven  
TITLE: Director of Finance  
FIRM NAME (if applicable): Special District Management Services, Inc.  
ADDRESS: 141 Union Blvd., Suite 150, Lakewood, CO 80228-1898  
PHONE: 303-987-0835  
DATE PREPARED: 3/17/2023  
RELATIONSHIP TO ENTITY: 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		Debt Service	Description	Proprietary/Fiduciary Funds	
		General				Fund*	Fund*
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$ 30,789	\$	125,013		\$	\$
1-2	Investments	\$ -	\$ -	-		\$ -	\$ -
1-3	Receivables	\$ -	\$ -	-		\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	-		\$ -	\$ -
1-5	Property Tax Receivable	\$ 52,497	\$	253,734		\$	\$
	All Other Assets [specify...]						
1-6	Prepaid Insurance	\$ 3,902	\$	-		\$	\$
1-7		\$ -	\$ -	-		\$ -	\$ -
1-8		\$ -	\$ -	-		\$ -	\$ -
1-9		\$ -	\$ -	-		\$ -	\$ -
1-10		\$ -	\$ -	-		\$ -	\$ -
1-11	<b>TOTAL ASSETS (add lines 1-1 through 1-10)</b>	\$ 87,188	\$	378,747		\$	\$
<b>Deferred Outflows of Resources:</b>							
1-12	[specify...]	\$ -	\$ -	-		\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	-		\$ -	\$ -
1-14	<b>TOTAL DEFERRED OUTFLOWS (add lines 1-12 through 1-13)</b>	\$ -	\$ -	-		\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 87,188	\$	378,747		\$	\$
<b>Liabilities</b>							
1-16	Accounts Payable	\$ 1,478	\$	-		\$	\$
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	-		\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	-		\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	-		\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	-		\$ -	\$ -
1-21	<b>TOTAL CURRENT LIABILITIES (add lines 1-16 through 1-20)</b>	\$ 1,478	\$	-		\$	\$
1-22	All Other Liabilities [specify...]	\$ -	\$ -	-		\$ -	\$ -
1-23		\$ -	\$ -	-		\$ -	\$ -
1-24		\$ -	\$ -	-		\$ -	\$ -
1-25		\$ -	\$ -	-		\$ -	\$ -
1-26		\$ -	\$ -	-		\$ -	\$ -
1-27	<b>TOTAL LIABILITIES (add lines 1-21 through 1-26)</b>	\$ 1,478	\$	-		\$	\$
<b>Deferred Inflows of Resources:</b>							
1-28	Deferred Property Taxes	\$ 52,497	\$	253,734		\$	\$
1-29	Lease related (as lessor)	\$ -	\$ -	-		\$ -	\$ -
1-30	<b>TOTAL DEFERRED INFLOWS (add lines 1-28 through 1-29)</b>	\$ 52,497	\$	253,734		\$	\$
<b>Fund Balance</b>							
1-31	Nonspendable Prepaid	\$ -	\$ -	-		\$	\$
1-32	Nonspendable Inventory	\$ -	\$ -	-		\$	\$
1-33	Restricted [specify...]	\$ -	\$ -	125,013		\$	\$
1-34	Committed [specify...]	\$ -	\$ -	-		\$	\$
1-35	Assigned [specify...]	\$ -	\$ -	-		\$	\$
1-36	Unassigned:	\$ 33,213	\$	-		\$	\$
1-37	<b>TOTAL FUND BALANCE (add lines 1-31 through 1-36)</b>	\$ 33,213	\$	125,013		\$	\$
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE (add lines 1-27, 1-30 and 1-37)</b>							
1-38	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION (add lines 1-27, 1-30 and 1-37)</b>	\$ 87,188	\$	378,747		\$	\$

Please use this space to provide explanation of any items on this page

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Debt Service	Fund*	Fund*	
<b>Tax Revenue</b>						
2-1	Property (include mills levied in Question 10-6)	\$ 48,624	\$ 235,016	\$ -	\$ -	
2-2	Specific Ownership	\$ 2,782	\$ 13,446	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 51,406</b>	<b>\$ 248,462</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TAX REVENUE</b>					
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 36	\$ 174	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	<b>\$ 51,442</b>	<b>\$ 248,636</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES</b>					
<b>Other Financing Sources</b>						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-29	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER FINANCING SOURCES</b>					
2-30	<b>Add lines 2-24 and 2-29</b>	<b>\$ 51,442</b>	<b>\$ 248,636</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
<b>GRAND TOTALS</b>						<b>\$ 300,078</b>

**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		Debt Service	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General				Fund*	Fund*	
<b>Expenditures</b>								
3-1	General Government	\$ 23,633	\$	3,677	Expenses	\$	\$	
3-2	Judicial	\$	\$		General Operating & Administrative	\$	\$	
3-3	Law Enforcement	\$	\$		Salaries	\$	\$	
3-4	Fire	\$	\$		Payroll Taxes	\$	\$	
3-5	Highways & Streets	\$	\$		Contract Services	\$	\$	
3-6	Solid Waste	\$	\$		Employee Benefits	\$	\$	
3-7	Contributions to Fire & Police Pension Assoc.	\$	\$		Insurance	\$	\$	
3-8	Health	\$	\$		Accounting and Legal Fees	\$	\$	
3-9	Culture and Recreation	\$	\$		Repair and Maintenance	\$	\$	
3-10	Transfers to other districts	\$	\$		Supplies	\$	\$	
3-11	Other [specify...]:	\$	\$		Utilities	\$	\$	
3-12		\$	\$		Contributions to Fire & Police Pension Assoc.	\$	\$	
3-13		\$	\$		Other [specify...]:	\$	\$	
3-14	Capital Outlay	\$	\$		Capital Outlay	\$	\$	
3-15	Debt Service	\$	\$		Debt Service	\$	\$	
3-15	Principal (should match amount in 4-4)	\$	\$	50,000	Principal (should match amount in 4-4)	\$	\$	
3-16	Interest	\$	\$	161,527	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>	\$ 23,633	\$	215,204	<b>ADD LINES 3-1 THROUGH 3-21</b>	\$	\$	
3-23	<b>TOTAL EXPENDITURES</b>				<b>TOTAL EXPENSES</b>			
3-23	Interfund Transfers (In)	\$	\$	(50,000)	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	<b>(ADD LINES 3-23 THROUGH 3-28)</b>	\$ 50,000	\$	(50,000)	<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>	\$	\$	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$	\$		Net Increase (Decrease) in Net Position	\$	\$	
	Line 2-29, less line 3-22, less line 3-29	\$ (22,191)	\$	83,432	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	\$	\$		Net Position, January 1 from December 31 prior year report	\$	\$	
3-32	Prior Period Adjustment (MUST explain)	\$	\$	41,581	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	\$ 33,213	\$	125,013	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.	\$	\$	
<b>GRAND TOTAL</b>								
		\$	\$	238,837		\$	\$	238,837

**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.

Please use this space to provide any explanations or comments:

4-2 The District is not current on its Debt Service payments. However, the District is in compliance with the bond documents. The bond documents specifically state that the mill levy shall not be in excess of 28 mills. All funds received in the debt service fund are sent to the bondholders and are applied to outstanding interest. The developer advances have no specific prepayment requirements.

4-1 Does the entity have outstanding debt? YES  NO

4-2 Is the debt repayment schedule attached? If no, MUST explain: YES  NO

4-3 Is the entity current in its debt service payments? If no, MUST explain: YES  NO

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	\$ 2,012,000	\$ -	\$ 50,000	\$ 1,962,000
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 73,378	\$ -	\$ -	\$ 73,378
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,085,378</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 2,035,378</b>

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES  NO

If yes: How much? \$ 38,480,000

Date the debt was authorized: 11/1/1999

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? \_\_\_\_\_

Number of years of lease? \_\_\_\_\_

What is the original date of the 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.

Please use this space to provide any explanations or comments:

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 154,909	
5-2 Certificates of deposit	\$ -	\$ 154,909
<b>TOTAL CASH DEPOSITS</b>		
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		
	\$ -	
<b>TOTAL CASH AND INVESTMENTS</b>		
	\$ 154,909	\$ 154,909

5-3 Investments (if investment is a mutual fund, please list underlying investments): \_\_\_\_\_

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

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 <sup>1</sup>	Additions <sup>2</sup>	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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year <sup>1</sup>	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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Must agree to prior year-end balance  
<sup>2</sup> 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>	<b>\$ -</b>

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





# 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:

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either,
  - Include a copy of an adopted resolution that documents formal approval by the Board, or
  - 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	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.
2	Julie von Clausburg	I, Julie von Clausburg, 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: <i>Julie von Clausburg</i> Date: 3/17/2023 My term Expires: May 2023
3	John E. Strabel	I, John E. Strabel, 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: 3/17/2023 My term Expires: May 2023
4	Brenda Lamer	I, Brenda Lamer, 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: <i>Brenda Lamer</i> Date: 3/17/2023 My term Expires: May 2025
5	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: _____
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: _____



<b>Title</b>	Jeffco Business Center Audit Exemption
<b>File name</b>	2022 long form exemption - JBCMD1.pdf
<b>Document ID</b>	a1c38adf0f76c4af8186398d3051bbcbfce4c65e
<b>Audit trail date format</b>	MM / DD / YYYY
<b>Status</b>	● Pending signature

### Document History

 SENT	<b>03 / 17 / 2023</b> 20:53:56 UTC	Sent for signature to Julie von Clausburg (jvonclausburg@firstindustrial.com), John Strabel (jstrabel@firstindustrial.com) and Brenda Lamer (blamer@firstindustrial.com) from dsolin@sdmsi.com IP: 50.78.200.153
 VIEWED	<b>03 / 20 / 2023</b> 13:57:32 UTC	Viewed by Brenda Lamer (blamer@firstindustrial.com) IP: 107.0.70.18
 SIGNED	<b>03 / 23 / 2023</b> 13:14:00 UTC	Signed by Brenda Lamer (blamer@firstindustrial.com) IP: 107.0.70.18
 VIEWED	<b>03 / 28 / 2023</b> 21:56:19 UTC	Viewed by Julie von Clausburg (jvonclausburg@firstindustrial.com) IP: 107.0.70.18

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Title	Jeffco Business Center Audit Exemption
File name	2022 long form exemption - JBCMD1.pdf
Document ID	a1c38adf0f76c4af8186398d3051bbcbfce4c65e
Audit trail date format	MM / DD / YYYY
Status	● Pending signature

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### Document History



**03 / 28 / 2023**  
21:56:40 UTC

Signed by Julie von Clausburg  
(jvonclausburg@firstindustrial.com)  
IP: 107.0.70.18



INCOMPLETE

**03 / 28 / 2023**  
21:56:40 UTC

This document has not been fully executed by all signers.

Title	JBCMD1 Exemption
File name	Jeffco_Business_C..._Exemption(1).pdf
Document ID	25ed3907659f303122ee08791c645f412e5b609c
Audit trail date format	MM / DD / YYYY
Status	● Signed

### Document History



SENT

**03 / 28 / 2023**  
22:47:47 UTC

Sent for signature to Jim Ruthven (jruthven@sdmsi.com) from dsolin@sdmsi.com  
IP: 50.78.200.153



VIEWED

**03 / 28 / 2023**  
22:48:31 UTC

Viewed by Jim Ruthven (jruthven@sdmsi.com)  
IP: 50.78.200.153



SIGNED

**03 / 28 / 2023**  
22:48:44 UTC

Signed by Jim Ruthven (jruthven@sdmsi.com)  
IP: 50.78.200.153



COMPLETED

**03 / 28 / 2023**  
22:48:44 UTC

The document has been completed.