

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

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

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
- or-
- 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?

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@colleg.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.

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](#)

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Spruce Meadows Metropolitan District
C/O Vista Management Associates, Inc.
8700 Turnpike Drive, Ste 230
Westminster, CO 80031
Rebecca Ly
303-429-2611
Rebecca@vistangmt.com

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

CONTACT PERSON
PHONE
EMAIL

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:	David Green
TITLE	Shareholder
FIRM NAME (if applicable)	Green & Associates LLC
ADDRESS	PO Box 865, Longmont, CO 80502
PHONE	720-839-6458
DATE PREPARED	3/28/2023
RELATIONSHIP TO ENTITY	Independent CPA

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 Fund	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund				Fund*	Fund*	
Assets								
1-1	Cash & Cash Equivalents	\$ 15,621	\$ -	-	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 7,961	\$ 401,450	-	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	-	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	-	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 99,999	\$ 192,423	-	Other Current Assets [specify...]	\$ -	\$ -	
All Other Assets [specify...]								
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	-	Total Current Assets	\$ -	\$ -	
1-7	Prepaid Insurance	\$ 4,937	\$ -	-	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	-	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -	-		\$ -	\$ -	
1-10		\$ -	\$ -	-		\$ -	\$ -	
1-11	TOTAL ASSETS (add lines 1-1 through 1-10)	\$ 128,518	\$ 593,873	\$ 593,873	TOTAL ASSETS (add lines 1-1 through 1-10)	\$ -	\$ -	
Deferred Outflows of Resources:								
1-12	[specify...]	\$ -	\$ -	-	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	-	[specify...]	\$ -	\$ -	
1-14	TOTAL DEFERRED OUTFLOWS (add lines 1-12 through 1-13)	\$ -	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS (add lines 1-12 through 1-13)	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 128,518	\$ 593,873	\$ 593,873	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities								
1-16	Accounts Payable	\$ 5,154	\$ -	-	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	-	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ 99,999	\$ 192,423	-	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	TOTAL CURRENT LIABILITIES (add lines 1-16 through 1-20)	\$ 105,153	\$ 192,423	\$ 192,423	TOTAL CURRENT LIABILITIES (add lines 1-16 through 1-20)	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	-	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	-	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -	-		\$ -	\$ -	
1-25		\$ -	\$ -	-		\$ -	\$ -	
1-26		\$ -	\$ -	-		\$ -	\$ -	
1-27	TOTAL LIABILITIES (add lines 1-21 through 1-26)	\$ 105,153	\$ 192,423	\$ 192,423	TOTAL LIABILITIES (add lines 1-21 through 1-26)	\$ -	\$ -	
Deferred Inflows of Resources:								
1-28	Deferred Property Taxes	\$ -	\$ -	-	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	-	Other [specify...]	\$ -	\$ -	
1-30	TOTAL DEFERRED INFLOWS (add lines 1-28 through 1-29)	\$ -	\$ -	\$ -	TOTAL DEFERRED INFLOWS (add lines 1-28 through 1-29)	\$ -	\$ -	
Fund Balance								
1-31	Nonspendable Prepaid	\$ 4,937	\$ -	-	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	-		\$ -	\$ -	
1-33	Restricted [Debt Service]	\$ -	\$ 401,450	-	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	-	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	-	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 18,428	\$ -	-	Undesignated/Unrestricted	\$ -	\$ -	
1-37	TOTAL FUND BALANCE (add lines 1-31 through 1-36)	\$ 23,365	\$ 401,450	\$ 401,450	TOTAL FUND BALANCE (add lines 1-31 through 1-36)	\$ -	\$ -	
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE (add lines 1-27, 1-30 and 1-37)								
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 128,518	\$ 593,873	\$ 593,873	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION (add lines 1-27, 1-30 and 1-37)	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Debt Service Fund	Description	Proprietary/Fiduciary Funds		
		General Fund				Fund*	Fund*	
Tax Revenue								
2-1	Property (include mills levied in Question 10-6)	\$ 99,999	\$ 192,886		Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 5,063	\$ 11,257		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	\$ 105,052	\$ 204,143		Add lines 2-1 through 2-7	\$ -	\$ -	
	TOTAL TAX REVENUE				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	\$ 1,137	\$ 8,836		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	\$ 106,189	\$ 212,979		Add lines 2-8 through 2-23	\$ -	\$ -	
	TOTAL REVENUES				TOTAL REVENUES			
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	\$ -	\$ -		Add lines 2-25 through 2-28	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES				TOTAL OTHER FINANCING SOURCES			
2-30	Add lines 2-24 and 2-29	\$ 106,189	\$ 212,979		Add lines 2-24 and 2-29	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES				TOTAL REVENUES AND OTHER FINANCING SOURCES			
	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				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.				Local Government Division at (303) 869-3000 for assistance.			
						GRAND TOTALS	\$ 319,168	

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Debt Service Fund	Proprietary/Fiduciary Funds	Fund*	Fund*
		General Fund	Debt Service Fund				
3-1	Expenditures						
3-2	General Government	\$ 134,855	\$ -	-			
3-3	Judicial	-	\$ -	-			
3-4	Law Enforcement	-	\$ -	-			
3-5	Fire	-	\$ -	-			
3-6	Highways & Streets	-	\$ -	-			
3-7	Solid Waste	-	\$ -	-			
3-8	Contributions to Fire & Police Pension Assoc.	-	\$ -	-			
3-9	Health	-	\$ -	-			
3-10	Culture and Recreation	-	\$ -	-			
3-11	Transfers to other districts	60	\$ 1,786	-			
3-12	Other Trustee and Bank Fees	1,504	\$ 2,922	-			
3-13	Treasurer Fees	-	\$ -	-			
3-14	Capital Outlay	-	\$ -	-			
3-15	Debt Service	-	\$ -	-			
3-16	Principal (should match amount in 4-4)	-	\$ 110,000	-			
3-17	Interest	-	\$ 76,065	-			
3-18	Bond Issuance Costs	-	\$ -	-			
3-19	Developer Principal Repayments	-	\$ -	-			
3-20	Developer Interest Repayments	-	\$ -	-			
3-21	All Other [specify...]:	-	\$ -	-			
3-22	Add lines 3-1 through 3-21	\$ 136,419	\$ 190,773				
3-23	TOTAL EXPENDITURES						
3-24	Interfund Transfers (In)	-	\$ -	-			
3-25	Interfund Transfers Out	-	\$ -	-			
3-26	Other Expenditures (Revenues):	-	\$ -	-			
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)						
3-30	TRANSFERS AND OTHER EXPENDITURES						
3-31	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures						
3-32	Line 2-30, less line 3-22, less line 3-29	\$ (30,230)	\$ 22,206				
3-33	Fund Balance, January 1 from December 31 prior year report	\$ 53,595	\$ 379,244				
3-34	Prior Period Adjustment (MUST explain)	-	\$ -	-			
3-35	Fund Balance, December 31	23,365	\$ 401,450				
3-36	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	-			
3-37	This total should be the same as line 1-37.						
3-38	GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP.						

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:

4-1 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	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 2,305,000	\$ -	\$ 110,000	\$ 2,195,000
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 1,553,615	\$ -	\$ -	\$ 1,553,615
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,858,615	\$ -	\$ 110,000	\$ 3,748,615

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

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? \$ -

4-6 Does the entity intend to issue debt within the next calendar year? YES NO

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements? YES NO

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? YES NO

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:

YEAR-END	AMOUNT	TOTAL
5-1 Total of ALL Checking and Savings accounts	\$ 15,621	
5-2 Certificates of deposit	\$ -	\$ 15,621
TOTAL CASH DEPOSITS		
Investments (if investment is a mutual fund, please list underlying investments):		
CSAFE	\$ 409,411	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ 409,411	\$ 409,411
TOTAL CASH AND INVESTMENTS	\$ 425,032	\$ 425,032

Please answer the following question by marking in the appropriate box

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.? YES NO

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: YES NO

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	\$ 1,982,329	\$ -	\$ -	\$ 1,982,329
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other Fencing, entry way monuments	\$ 402,000	\$ -	\$ -	\$ 402,000
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ (176,880)	\$ (16,080)	\$ -	\$ (192,960)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,207,449	\$ (16,080)	\$ -	\$ 2,191,369

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)	\$ -	\$ -	\$ -	\$ -
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

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
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	\$ 137,494
Debt Service Fund	\$ 203,147
	\$ -
	\$ -

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

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

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

	YES	NO
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/>	<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 <input type="text"/> PRIOR name <input type="text"/>	<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: <input type="text"/> District maintenance and debt service	<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: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts): Bond Redemption mills <input type="text" value="19.000"/> General/Other mills <input type="text" value="9.777"/> Total mills <input type="text" value="28.777"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

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	\$	425,032	18,428	309,195
Current Liabilities	\$	297,576	23,365	212,979
Deferred Inflow	\$	-	53,595	319,168
			106,189	110,000
			136,419	76,065
Governmental			-	
Total Cash & Investments	\$	425,032	-	
Transfers In	\$	-	-	
Transfers Out	\$	-	-	
Property Tax	\$	292,885	-	
Debt Service Principal	\$	110,000	-	3,748,615
Total Expenditures	\$	327,192	-	
Total Developer Advances	\$	-	-	
Total Developer Repayments	\$	-	-	
				1/0/1900

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.	
	Full Name		
1	Scott Hasday	I, <u>Scott Hasday</u> , 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>Scott Hasday</u> 2023 Date: <u>3/30/2023</u> My term Expires: <u>2025</u>	
2	Todd Maul	I, <u>Todd Maul</u> , 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>Todd Maul</u> 2023 Date: <u>3/31/2023</u> My term Expires: <u>2023</u>	
3	John wahl	I, <u>John wahl</u> , 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>John wahl</u> 2023 Date: <u>3/30/2023</u> My term Expires: <u>2023</u>	
4	Cayle Townsend	I, <u>Cayle Townsend</u> , 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>Cayle Townsend</u> 2025 Date: <u>3/30/2023</u> My term Expires: <u>2025</u>	
5	Daniel Courtois	I, <u>Daniel Courtois</u> , 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>Daniel Courtois</u> 2023 Date: <u>3/31/2023</u> My term Expires: <u>2023</u>	
6		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		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: _____	

Spruce Meadows Metropolitan District
Debt Payment Schedule - General Obligating Note

	Principal	3.30% Interest	Total
2017	80,000.00	\$ -	\$ 80,000
2018	90,000.00	88,935.00	\$ 178,935
2019	95,000.00	85,965.00	\$ 180,965
2020	100,000.00	82,830.00	\$ 182,830
2021	105,000.00	79,530.00	\$ 184,530
2022	110,000.00	76,065.00	\$ 186,065
2023	115,000.00	72,435.00	\$ 187,435
2024	120,000.00	68,640.00	\$ 188,640
2025	125,000.00	64,680.00	\$ 189,680
2026	135,000.00	60,555.00	\$ 195,555
2027	135,000.00	56,100.00	\$ 191,100
2028	145,000.00	51,645.00	\$ 196,645
2029	150,000.00	46,860.00	\$ 196,860
2030	160,000.00	41,910.00	\$ 201,910
2031	165,000.00	36,630.00	\$ 201,630
2032	175,000.00	31,185.00	\$ 206,185
2033	180,000.00	25,410.00	\$ 205,410
2034	190,000.00	19,470.00	\$ 209,470
2035	195,000.00	13,200.00	\$ 208,200
2036	205,000.00	6,765.00	\$ 211,765
	-	-	-
	<u>2,775,000.00</u>	<u>1,008,810.00</u>	<u>3,783,810.00</u>
Payments to date	470,000.00		
due 12/31/21	<u>2,305,000.00</u>		

Draft - Subject to Revision