

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Marin Metropolitan District
c/o Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood, CO 80112

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

CONTACT PERSON
PHONE
EMAIL

Diane Wheeler
303-689-0833
diane@simmonswheler.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 expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
RELATIONSHIP TO ENTITY

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490 Englewood, CO 80112
Mar 30, 2023
CPA engaged to prepare financial statements for the District

PREPARER (SIGNATURE REQUIRED)

Diane S. Wheeler

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:

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		Please use this space to provide explanation of any items on this page
		General				Fund*	Fund*	
	Assets							
1-1	Cash & Cash Equivalents	\$ 21,843	\$ -		Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 1,199,709	\$ 127,546		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...]	\$ -	\$ -	
	All Other Assets [specify...]							
1-6	Prepaid expenses	\$ 10,495	\$ -		Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -		Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -		Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -			\$ -	\$ -	
1-10		\$ -	\$ -			\$ -	\$ -	
1-11		\$ 1,232,047	\$ 127,546		TOTAL ASSETS	\$ -	\$ -	
	(add lines 1-1 through 1-10)				(add lines 1-1 through 1-10)			
	Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -		[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -		[specify...]	\$ -	\$ -	
1-14		\$ -	\$ -		TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15		\$ 1,232,047	\$ 127,546		(add lines 1-12 through 1-13)	\$ -	\$ -	
	TOTAL ASSETS AND DEFERRED OUTFLOWS				TOTAL ASSETS AND DEFERRED OUTFLOWS			
	Liabilities				Liabilities			
1-16	Accounts Payable	\$ 29,804	\$ -		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		\$ 29,804	\$ -		TOTAL CURRENT LIABILITIES	\$ -	\$ -	
	(add lines 1-16 through 1-20)				(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		\$ 29,804	\$ -		TOTAL LIABILITIES	\$ -	\$ -	
	(add lines 1-21 through 1-26)				(add lines 1-21 through 1-26)			
	Deferred Inflows of Resources:				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)				(add lines 1-28 through 1-29)			
	Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ 10,495	\$ -		Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		Emergency Reserves	\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ 127,546		Other Designations/Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -		Restricted	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -		Undesignated/Unrestricted	\$ -	\$ -	
1-36	Unassigned:	\$ 1,191,748	\$ -			\$ -	\$ -	
1-37					TOTAL DEFERRED INFLOWS	\$ -	\$ -	
	(add lines 1-31 through 1-36)				(add lines 1-31 through 1-36)			
	This total should be the same as line 3-33				This total should be the same as line 3-33			
	TOTAL FUND BALANCE	\$ 1,202,243	\$ 127,546		TOTAL NET POSITION	\$ -	\$ -	
1-38					(add lines 1-27, 1-30 and 1-37)			
	This total should be the same as line 1-15				This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 1,232,047	\$ 127,546		TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Debt Service	Description	Proprietary/Fiduciary Funds	
		General				Fund*	Fund*
Tax Revenue							
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	Interest income	\$ -	\$ -	-		\$ -	\$ -
2-6		\$ -	\$ -	-		\$ -	\$ -
2-7		\$ -	\$ -	-		\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ -	\$ -	-	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	\$ 20,825	\$ 1,708	-	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	\$ 20,825	\$ 1,708	-	Add lines 2-8 through 2-23	\$ -	\$ -
	TOTAL REVENUES	\$ 20,825	\$ 1,708	-	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	\$ 20,825	\$ 1,708	-	Add lines 2-24 and 2-29	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 20,825	\$ 1,708	-	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -
GRAND TOTALS						\$ -	\$ 22,533

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	Expenses	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General					Fund*	Fund*	
3-1	Expenditures								
3-1	General Government	\$ 50,995	\$ 4,899		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	Settlement payment to FDIC	\$ 45,000	\$ -		Other [specify...]	\$ -	\$ -		
3-13		\$ -	\$ -		Capital Outlay	\$ -	\$ -		
3-14	Capital Outlay	\$ -	\$ -		Debt Service	\$ -	\$ -		
3-15	Debt Service	\$ -	\$ -		Principal (should match amount in 4-4)	\$ -	\$ -		
3-16	Principal	\$ -	\$ -		Interest	\$ -	\$ -		
3-17	Interest	\$ -	\$ -		Bond Issuance Costs	\$ -	\$ -		
3-18	Bond Issuance Costs	\$ -	\$ -		Developer Principal Repayments	\$ -	\$ -		
3-19	Developer Principal Repayments	\$ -	\$ -		Developer Interest Repayments	\$ -	\$ -		
3-20	Developer Interest Repayments	\$ -	\$ -		All Other [specify...]:	\$ -	\$ -		
3-21	All Other [specify...]:	\$ -	\$ -			\$ -	\$ -		
3-22	Expenditures	\$ 95,995	\$ 4,899		Add lines 3-1 through 3-21	\$ -	\$ -		GRAND TOTAL
3-22	TOTAL EXPENDITURES					\$ -	\$ -		100,894
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	Expenditures	\$ -	\$ -		(Add lines 3-23 through 3-28)	\$ -	\$ -		
3-29	TOTAL TRANSFERS AND OTHER EXPENDITURES				line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -		
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ (75,170)	\$ (3,191)		Net Increase (Decrease) in Net Position	\$ -	\$ -		
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 1,277,413	\$ 130,737		Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -		
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -		Net Position, January 1 from December 31 prior year report	\$ -	\$ -		
3-33	Fund Balance, December 31	\$ 1,202,243	\$ 127,546		Prior Period Adjustment (MUST explain)	\$ -	\$ -		
3-33	Sum of Lines 3-30, 3-31, and 3-32				Net Position, December 31	\$ -	\$ -		
	This total should be the same as line 1-37.				Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -		
					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.

Please use this space to provide any explanations or comments:
Per Court Order, the District did not impose a mill levy

YES NO

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

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	\$ 17,485,000	-	-	\$ 17,485,000
Revenue bonds	-	-	-	-
Notes/Loans	-	-	-	-
Lease Liabilities	-	-	-	-
Developer Advances	-	-	-	-
Other (specify):	-	-	-	-
TOTAL	\$ 17,485,000	\$ -	\$ -	\$ 17,485,000

*must agree to prior year ending balance

4-5 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? YES NO
 Date the debt was authorized: \$ 147,015,000 NO
 Does the entity intend to issue debt within the next calendar year? 11/1/2007

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

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

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

Investments (if investment is a mutual fund, please list underlying investments):
 COLOTRUST \$ 1,199,709
 UMB Trust - Colotrust \$ 127,546

5-1 YEAR-END Total of ALL Checking and Savings accounts
 5-2 Certificates of deposit \$ 21,843
 TOTAL CASH DEPOSITS \$ 21,843

5-3 TOTAL INVESTMENTS \$ 1,327,255
 TOTAL CASH AND INVESTMENTS \$ 1,349,098

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

5-6 Please answer the following question by marking in the appropriate box

5-7 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO

5-8 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

5-9 Please answer the following question by marking in the appropriate box

5-10 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO

5-11 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

5-12 Please answer the following question by marking in the appropriate box

5-13 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO

5-14 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 5 - CASH AND INVESTMENTS

5-1 Please provide the entity's cash deposit and investment balances.

	AMOUNT	TOTAL
YEAR-END Total of ALL Checking and Savings accounts	\$ 21,843	
Certificates of deposit	-	
TOTAL CASH DEPOSITS	\$ 21,843	

Investments (if investment is a mutual fund, please list underlying investments):
 COLOTRUST \$ 1,199,709
 UMB Trust - Colotrust \$ 127,546

5-3 TOTAL INVESTMENTS \$ 1,327,255
 TOTAL CASH AND INVESTMENTS \$ 1,349,098

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

5-6 Please answer the following question by marking in the appropriate box

5-7 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO

5-8 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

5-9 Please answer the following question by marking in the appropriate box

5-10 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO

5-11 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

5-12 Please answer the following question by marking in the appropriate box

5-13 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? 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:

YES NO

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

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

YES NO

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

- 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	\$ 1,269,214
Debt Service Fund	\$ 6,000
	\$ -
	\$ -

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(5)]? 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:

Water, sewer streets & park & recreation

- 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:

- 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
Total mills	0.000

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

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$	1,349,098	Unrestricted Fund Balan	\$	1,191,748	-
Current Liabilities	\$	29,804	Total Fund Balance	\$	1,202,243	-
Deferred Inflow	\$	-	PY Fund Balance	\$	1,277,413	22,533
			Total Revenue	\$	20,825	-
			Total Expenditures	\$	95,995	-
			Interfund In	\$	-	-
			Interfund Out	\$	-	-
Governmental			- Proprietary	\$	-	-
Total Cash & Investments	\$	1,349,098	- Current Assets	\$	-	-
Transfers In	\$		- Deferred Outflow	\$	-	-
Transfers Out	\$		- Current Liabilities	\$	-	-
Property Tax	\$		100,894	- Deferred Inflow	\$	17,485,000
Debt Service Principal	\$		- Cash & Investments	\$	-	147,015,000
Total Expenditures	\$		- Principal Expense	\$	-	11/1/2007
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.

A MAJORITY of the members of the governing body must complete and sign in the column below.

1	<p>Full Name Cindy Myer</p>	<p>I, <u>Cindy Myers</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 _____ Date: _____ My term Expires: May 2025</p>	
2	<p>Full Name Brian Mulqueen</p>	<p>I, <u>Brian Mulqueen</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>Brian Mulqueen</u> Date: <u>Mar 30, 2023</u> My term Expires: May 2025</p>	
3	<p>Full Name Taylor Lilley</p>	<p>I, <u>Taylor Lilley</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>Taylor Lilley</u> Date: <u>Mar 30, 2023</u> My term Expires: May 2025</p>	
4	<p>Full Name</p>	<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>	
5	<p>Full Name</p>	<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>Full Name</p>	<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>Full Name</p>	<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>	

Marin 2022

Interim Agreement Report










2023-03-30

Created:	2023-03-30
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Out for Signature
Transaction ID:	CBJCHBCAABAAIDp79_LMatBLOrC29XJL2vn0m1boOw9R

Agreement History


Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"Marin 2022" History

-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2023-03-30 - 6:52:15 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2023-03-30 - 6:53:19 PM GMT
-  Document emailed to cindy.myers@centurycommunities.com for signature
2023-03-30 - 6:53:19 PM GMT
-  Document emailed to Taylor Lilly (taylor.lilly@centurycommunities.com) for signature
2023-03-30 - 6:53:19 PM GMT
-  Document emailed to brian.mulqueen@centurycommunities.com for signature
2023-03-30 - 6:53:19 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2023-03-30 - 6:53:26 PM GMT - Time Source: server
-  Email viewed by brian.mulqueen@centurycommunities.com
2023-03-30 - 7:27:02 PM GMT
-  Signer brian.mulqueen@centurycommunities.com entered name at signing as Brian Mulqueen
2023-03-30 - 7:27:23 PM GMT
-  Document e-signed by Brian Mulqueen (brian.mulqueen@centurycommunities.com)
Signature Date: 2023-03-30 - 7:27:25 PM GMT - Time Source: server

 Email viewed by Taylor Lilly (taylor.lilly@centurycommunities.com)

2023-03-30 - 7:41:41 PM GMT

 Document e-signed by Taylor Lilly (taylor.lilly@centurycommunities.com)

Signature Date: 2023-03-30 - 7:41:56 PM GMT - Time Source: server

Names and email addresses are entered into the Acrobat Sign service by Acrobat Sign users and are unverified unless otherwise noted.