

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Dublin North Metropolitan District No. 3
C/O White Bear Ankele Tanaka & Waldron
2154 East Commons Avenue, Suite 2000
Centennial CO 80122
George Rowley
303-858-1800
growley@wbapc.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:
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
303-689-0833
Mar 28, 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 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund*	Debt Fund*		Fund*	Fund*
Tax Revenue						
2-1	Property (include mills levied in Question 1b-6)	\$ 33,439	\$ 100,321	Property (include mills levied in Question 1b-6)	\$ -	\$ -
2-2	Specific Ownership	\$ 3,478	\$ 10,434	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	\$ 1,570	\$ -		\$ -	\$ -
2-6	Developer advance	\$ -	\$ -		\$ -	\$ -
2-7		\$ -	\$ -		\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ 38,487	\$ 110,755	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	\$ -	\$ -	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	\$ 38,487	\$ 110,755	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	\$ 38,487	\$ 110,755	Add lines 2-24 and 2-29	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES		
					GRAND TOTALS	\$ 149,242

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

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		Debit Fund*	Proprietary/Fiduciary Funds	Fund*	Fund*
		General Fund*	Expenses				
3-1	Expenditures						
3-1	General Government	\$ 45,858	\$ 6,505		\$ -	\$ -	
3-2	Judicial	\$ -	\$ -		\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -		\$ -	\$ -	
3-4	Fire	\$ -	\$ -		\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -		\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -		\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -		\$ -	\$ -	
3-8	Health	\$ -	\$ -		\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -		\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ 103,855		\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -		\$ -	\$ -	
3-12		\$ -	\$ -		\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -		\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -		\$ -	\$ -	
3-15	Principal (should match amount in 4-4)	\$ -	\$ -		\$ -	\$ -	
3-16	Interest	\$ -	\$ -		\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -		\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -		\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -		\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 45,858	\$ 110,360		\$ -	\$ -	GRAND TOTAL
3-22	TOTAL EXPENDITURES						156,218
3-23	Interfund Transfers (In)	\$ -	\$ -		\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -		\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -		\$ -	\$ -	
3-26		\$ -	\$ -		\$ -	\$ -	
3-27		\$ -	\$ -		\$ -	\$ -	
3-28		\$ -	\$ -		\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -		\$ -	\$ -	
3-29	TOTAL TRANSFERS AND OTHER EXPENDITURES						
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -		\$ -	\$ -	
3-30	Line 2-29, less line 3-22, less line 3-29	\$ (7,371)	\$ 395		\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -		\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -		\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -		\$ -	\$ -	
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$ (7,371)	\$ 395		\$ -	\$ -	
3-33	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:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- NA - No Debt
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO
- NA - No Debt

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	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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.]? YES NO
- If yes: How much? \$ 10,000,000
- Date the debt was authorized: 5/6/2008
- 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:

5-1 YEAR-END Total of ALL Checking and Savings accounts

	AMOUNT	TOTAL
Certificates of deposit	\$ -	\$ -
TOTAL CASH DEPOSITS	\$ -	\$ -

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

Colotrust	\$ 55,092	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ 55,092	
TOTAL CASH AND INVESTMENTS	\$ 55,092	

- 5-2 Please answer the following question by marking in the appropriate box YES NO N/A
- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A
- 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 N/A

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

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.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? YES NO

Please use this space to provide any explanations or comments:

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	\$ 37,206
Debt Service Fund	\$ 110,381
	\$ -
	\$ -

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:

Streets, Water, Traffic Control, Sewer, Parks and 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	33.394
General/Other mills	11.131
Total mills	44.525

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	\$	55,092	Unrestricted Fund Balan	\$	(8,442)	Total Tax Revenue	149,242
Current Liabilities	\$	62,817	Total Fund Balance	\$	(7,371)	Revenue Paying Debt Service	-
Deferred Inflow	\$	108,472	PY Fund Balance	\$	-	Total Revenue	149,242
			Total Revenue	\$	38,487	Total Debt Service Principal	-
			Total Expenditures	\$	45,858	Total Debt Service Interest	-
			Interfund In	\$	-		
Governmental			Interfund Out	\$	-	Enterprise Funds	
Total Cash & Investments	\$	55,092	- Proprietary	\$	-	Net Position	-
Transfers In	\$		- Current Assets	\$	-	PY Net Position	-
Transfers Out	\$		133,760	Deferred Outflow	\$	Government-Wide	
Property Tax	\$		- Current Liabilities	\$	-	Total Outstanding Debt	-
Debt Service Principal	\$		156,218	Deferred Inflow	\$	- Authorized but Unissued	10,000,000
Total Expenditures	\$		- Cash & Investments	\$	-	- Year Authorized	5/6/2008
Total Developer Advances	\$		- Principal Expense	\$	-		
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 Micah Haarbrink</p>	<p>I, <u>Micah Haarbrink</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>Micah Haarbrink</u> Date: <u>Mar 30, 2023</u> My term Expires: <u>May 2025</u></p>	
2	<p>Full Name Scott Hartman</p>	<p>I, <u>Scott Hartman</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: <u>May 2025</u></p>	
3	<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>	
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>	

Dublin #3 2022

Interim Agreement Report









2023-03-31

Created:	2023-03-28
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Out for Signature
Transaction ID:	CBJCHBCAABAApvi7HTkZgvp_kksSHqFt-spt-y5Edtct

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.

"Dublin #3 2022" History

-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2023-03-28 - 7:44:24 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2023-03-28 - 7:45:17 PM GMT
-  Document emailed to Micah Haarbrink (micahthedutch@gmail.com) for signature
2023-03-28 - 7:45:17 PM GMT
-  Document emailed to Scott Hartman (dscotthartman@gmail.com) for signature
2023-03-28 - 7:45:18 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2023-03-28 - 7:45:22 PM GMT - Time Source: server
-  Email viewed by Micah Haarbrink (micahthedutch@gmail.com)
2023-03-28 - 10:23:18 PM GMT
-  Email viewed by Micah Haarbrink (micahthedutch@gmail.com)
2023-03-30 - 9:14:12 PM GMT
-  Document e-signed by Micah Haarbrink (micahthedutch@gmail.com)
Signature Date: 2023-03-30 - 9:15:38 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.