

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Golden Eagle Acres Metropolitan District No. 1
c/o Centennial Consulting Group, LLC
2619 Canton Court, Suite A
Fort Collins, CO 80525
Andrea Weaver
970/484-0101, Ext 10
andrea@ccgcolorado.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:	Gregory Viergutz
TITLE	Shareholder
FIRM NAME (if applicable)	Marc, James and Associates, PC
ADDRESS	1745 Shea Center Drive, Suite 400; Highlands Ranch, CO 80129
PHONE	720/344-4938
DATE PREPARED	27-Mar-23
RELATIONSHIP TO ENTITY	Independent Certified Public Accountants

### PREPARER (SIGNATURE REQUIRED)

*Gregory Viergutz*  
Gregory Viergutz (Mar 31, 2023 08:24 CDT)

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

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General	Capital Projects		Water	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 117,049	\$ 140,000	Cash & Cash Equivalents	\$ 53,399	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 4,225	\$ -	
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	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -		\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 117,049	\$ 140,000	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 1,733,691	\$ -	
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 117,049	\$ 140,000	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 1,733,691	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ 1,685	\$ -	Accounts Payable	\$ 90	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ 60,567	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 455	\$ -	
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 1,685	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 61,112	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 1,407,542	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 1,685	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 1,468,654	\$ -	
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>			
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 207,959	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted [specify...]	\$ 2,500	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ 140,000	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 112,864	\$ -	Undesignated/Unreserved/Unrestricted	\$ 57,078	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 115,364	\$ 140,000	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 265,037	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 117,049	\$ 140,000	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 1,733,691	\$ -	

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Capital Projects		Water	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	\$ 2,150	\$ -	Charges for Sales and Services	\$ 46,307	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 525	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 106	\$ -	Interest/Investment Income	\$ 112	\$ -	
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...]: Intergovernmental	\$ 288,076	\$ -	All Other [specify...]: Intergovernmental	\$ -	\$ -	
2-23	Development fees	\$ 22,500	\$ -	Development fees	\$ 278,628	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 313,357	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 325,047	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify...]: Transfer from other Districts	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-29	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 313,357	\$ -	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 325,047	\$ -	\$ 638,404

**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		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Capital Projects		Water	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 84,413	\$ -	General Operating & Administrative	\$ 2,658	\$ -	
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	\$ 9,800	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 9,070	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 5,074	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	<b>Debt Service</b>			<b>Debt Service</b>			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 214,031	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 89,105	\$ -	
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		\$ -	\$ -	Bad debts	\$ 1,694	\$ -	
3-22	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 84,413	\$ -	<b>Add lines 3-1 through 3-21 TOTAL EXPENSES</b>	\$ 331,432	\$ -	<b>\$ 415,845</b>
3-23	Interfund Transfers (In)	\$ -	\$ (140,000)	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ 140,000	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ 29,754	\$ -	
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)	\$ 214,031	\$ -	
3-29	<b>(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ 140,000	\$ (140,000)	<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>	\$ 184,277	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 88,944	\$ 140,000	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 177,892	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 26,420	\$ -	Net Position, January 1 from December 31 prior year report	\$ 87,145	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 115,364	\$ 140,000	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 265,037	\$ -	

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.

YES                      NO

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:  
Developer Note and Advances to be repaid as cash flow permits  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	\$ 1,621,573	\$ -	\$ 214,031	\$ 1,407,542
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,621,573	\$ -	\$ 214,031	\$ 1,407,542

\*must agree to prior year ending balance

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:  

4-6 Does the entity intend to issue debt within the next calendar year?  
 If yes: How much?  YES       NO  
\$ -

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

4-8 Does the entity have any lease agreements?  
 If yes: What is being leased?  YES       NO  
   
 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.

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 310,448

5-2 Certificates of deposit \$ -

**TOTAL CASH DEPOSITS** \$ 310,448

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

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	
TOTAL CASH AND INVESTMENTS	\$ 310,448	

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

YES

NO

Please use this space to provide any explanations or comments:

6-1 Does the entity have capitalized assets?

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:

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): Water rights	\$ -	\$ -	\$ -	\$ -
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*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 595,084	\$ -	\$ -	\$ 595,084
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Water rights	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (89,263)	\$ (29,754)	\$ -	\$ (119,017)
<b>TOTAL</b>	<b>\$ 1,705,821</b>	<b>\$ (29,754)</b>	<b>\$ -</b>	<b>\$ 1,676,067</b>

\* Must agree to prior year-end balance  
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

\* Please answer the following question by marking in the appropriate box

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.):

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

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

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:									
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 70%;">Governmental/Proprietary Fund Name</th> <th style="width: 30%;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td>General</td> <td style="text-align: right;">\$ 288,877</td> </tr> <tr> <td>Debt Service</td> <td style="text-align: right;">\$ 284,158</td> </tr> <tr> <td>Capital Projects</td> <td style="text-align: right;">\$ 50,000</td> </tr> <tr> <td>Water</td> <td style="text-align: right;">\$ 312,938</td> </tr> </tbody> </table>		Governmental/Proprietary Fund Name	Total Appropriations By Fund	General	\$ 288,877		Debt Service	\$ 284,158	Capital Projects	\$ 50,000	Water	\$ 312,938		
Governmental/Proprietary Fund Name	Total Appropriations By Fund													
General	\$ 288,877													
Debt Service	\$ 284,158													
Capital Projects	\$ 50,000													
Water	\$ 312,938													

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>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.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:						
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		The Distruct did not have a mill levy for 2022.					
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 400px; height: 30px;" type="text"/> PRIOR name <input style="width: 400px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>							
10-4	Please indicate what services the entity provides: <input style="width: 450px; height: 20px;" type="text" value="Formed with District 2 and 3 to provide services to the 160-acre Golden Eagle Acres development"/>	<input checked="" type="checkbox"/>	<input 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 style="width: 450px; height: 20px;" 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 <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 70%;">Bond Redemption mills</td> <td style="width: 30%; text-align: right;">0.000</td> </tr> <tr> <td>General/Other mills</td> <td style="text-align: right;">0.000</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td><b>Total mills</b></td> <td style="text-align: right;"><b>0.000</b></td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	0.000	<b>Total mills</b>	<b>0.000</b>			
Bond Redemption mills	0.000									
General/Other mills	0.000									
<b>Total mills</b>	<b>0.000</b>									

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

**OSA USE ONLY**

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 310,448	Unrestricted Fund Balan	\$ 112,864	Total Tax Revenue	\$ -	
Current Liabilities	\$ 62,797	Total Fund Balance	\$ 115,364	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ 26,420	Total Revenue	\$ 313,357	
		Total Revenue	\$ 313,357	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 84,413	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
<b>Governmental</b>		Interfund Out	\$ 140,000	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 257,049	- Proprietary		Net Position	\$ 265,037	
Transfers In	\$ -	- Current Assets	\$ 57,624	PY Net Position	\$ 87,145	
Transfers Out	\$ -	- Deferred Outflow	\$ -	<b>Government-Wide</b>		
Property Tax	\$ -	- Current Liabilities	\$ 61,112	Total Outstanding Debt	\$ 1,407,542	
Debt Service Principal	\$ -	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 84,413	- Cash & Investments	\$ 53,399	Year Authorized	1/0/1900	
Total Developer Advances	\$ -	- Principal Expense	\$ 214,031			
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.

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	<b>Greg Cecil</b>	I, Greg Cecil, 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>Greg Cecil</u> Date: <u>Mar 31, 2023</u> My term Expires: <u>May 2023</u>
2	<b>Vernon Cecil</b>	I, Vernon Cecil, 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>
3	<b>Jim Anderson</b>	I, Jim Anderson, 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>Jim Anderson</u> Date: <u>Mar 31, 2023</u> My term Expires: <u>May 2025</u>
4	<b>Valerie Anderson</b>	I, Valerie Anderson, 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>Valerie Anderson</u> Date: <u>Mar 31, 2023</u> My term Expires: <u>May 2023</u>
5	<b>Dora Fauth</b>	I, Dora Fauth, 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>Dora J Fauth</u> Date: <u>Mar 30, 2023</u> My term Expires: <u>May 2023</u>
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: _____

# GEA # 1 2022 long form audit exemption application

Interim Agreement Report










2023-03-31


Created:	2023-03-30
By:	Andrea Weaver (andrea@ccgcolorado.com)
Status:	Out for Signature
Transaction ID:	CBJCHBCAABAAAd45C1GcGEXH4OSxTymX4bd-PvdIAdA9p


## 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.


## "GEA # 1 2022 long form audit exemption application" History


-  Document created by Andrea Weaver (andrea@ccgcolorado.com)  
2023-03-30 - 10:25:05 PM GMT - IP address: 74.92.213.157
-  Document emailed to greg@marcjamescpa.com for signature  
2023-03-30 - 10:27:01 PM GMT
-  Document emailed to gregcecil78@gmail.com for signature  
2023-03-30 - 10:27:01 PM GMT
-  Document emailed to bcecil@juno.com for signature  
2023-03-30 - 10:27:01 PM GMT
-  Document emailed to jimandersonjunior@gmail.com for signature  
2023-03-30 - 10:27:01 PM GMT
-  Document emailed to val.anderson64@gmail.com for signature  
2023-03-30 - 10:27:02 PM GMT
-  Document emailed to djfauth@intl-connect.com for signature  
2023-03-30 - 10:27:02 PM GMT
-  Email viewed by djfauth@intl-connect.com  
2023-03-30 - 11:52:13 PM GMT - IP address: 73.229.118.169
-  Signer djfauth@intl-connect.com entered name at signing as Dora J Fauth  
2023-03-30 - 11:53:11 PM GMT - IP address: 73.229.118.169


 Document e-signed by Dora J Fauth (djfauth@intl-connect.com)  
Signature Date: 2023-03-30 - 11:53:13 PM GMT - Time Source: server- IP address: 73.229.118.169


 Email viewed by greg@marcjamescpa.com  
2023-03-31 - 1:23:49 PM GMT- IP address: 174.192.76.234


 Signer greg@marcjamescpa.com entered name at signing as Gregory Viergutz  
2023-03-31 - 1:24:38 PM GMT- IP address: 174.192.76.234


 Document e-signed by Gregory Viergutz (greg@marcjamescpa.com)  
Signature Date: 2023-03-31 - 1:24:40 PM GMT - Time Source: server- IP address: 174.192.76.234

 Email viewed by gregcecil78@gmail.com  
2023-03-31 - 5:26:38 PM GMT- IP address: 66.129.49.22


 Signer gregcecil78@gmail.com entered name at signing as Greg Cecil  
2023-03-31 - 5:27:47 PM GMT- IP address: 66.129.49.22


 Document e-signed by Greg Cecil (gregcecil78@gmail.com)  
Signature Date: 2023-03-31 - 5:27:49 PM GMT - Time Source: server- IP address: 66.129.49.22


 Email viewed by val.anderson64@gmail.com  
2023-03-31 - 5:38:48 PM GMT- IP address: 209.107.189.163

 Signer val.anderson64@gmail.com entered name at signing as Valerie F Anderson  
2023-03-31 - 5:40:22 PM GMT- IP address: 209.107.189.163

 Document e-signed by Valerie F Anderson (val.anderson64@gmail.com)  
Signature Date: 2023-03-31 - 5:40:24 PM GMT - Time Source: server- IP address: 209.107.189.163

 Email viewed by jimandersonjunior@gmail.com  
2023-03-31 - 5:41:05 PM GMT- IP address: 64.83.178.152

 Signer jimandersonjunior@gmail.com entered name at signing as Jim Anderson  
2023-03-31 - 5:41:40 PM GMT- IP address: 64.83.178.152

 Document e-signed by Jim Anderson (jimandersonjunior@gmail.com)  
Signature Date: 2023-03-31 - 5:41:42 PM GMT - Time Source: server- IP address: 64.83.178.152

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