

*Michael C. Branch*  
*Certified Public Accountant*  
*P.O. Box 1333*  
*482 Lewis Street*  
*Pagosa Springs, CO 81147*  

---

*(970) 264-2135*

RESOLUTION 03-01-24

January 23, 2024

Board of Directors  
Aspen Springs Metro District  
Pagosa Springs, Colorado

Attached is the Application for Exemption-Long Form, for the Aspen Springs Metro District for your year ended December 31, 2023. The Board needs to approve this report and members need to sign the resolution at the back of the report. On the front of the application are instructions including filing methods. The state would prefer you file it electronically.

Michael C. Branch, CPA

# 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 29-1-801 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.

## 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. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME. 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.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE: COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:  
<http://www.revisor.state.co.us/hotlist/0009-999/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entry 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?

[Click here to go to the portal](#)

## FILING METHODS

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

<https://apps.leg.co.gov/osai/la>

For faster processing the web portal is the preferred method for submission

**MAIL:** Office of the State Auditor  
Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

**QUESTIONS?** Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.  
Email: [osa.lg@colcgov.org](mailto:osa.lg@colcgov.org) or Phone: 303-856-3000

## IMPORTANT!

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

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

For the Year Ended  
12/31/2023  
or fiscal year ended:

NAME OF GOVERNMENT  
ADDRESS

Aspen Springs Metro District  
PO Box 4195  
Pagosa Springs, CO 81147

CONTACT PERSON  
PHONE  
EMAIL

Michael Brecker

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 expenditures are at least \$100,000 but not more than \$750,000 and that independent means someone who is separate from the entity.

NAME:

Michael C Branch CPA

TITLE:

CPA

FIRM NAME (if applicable)

Michael C Branch CPA

ADDRESS

PO Box 1333, Pagosa Springs, CO 81147

PHONE

970-264-2135

RELATIONSHIP TO ENTITY

Independent

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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:

1/23/24/12/2024

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		General	Funds	Fund	Fund
<b>Assets</b>					
1-1	Cash & Cash Equivalents	\$ 384,008	\$	\$	\$
1-2	Investments	\$	\$	\$	\$
1-3	Receivables	\$	\$	\$	\$
1-4	Due from Other Entities or Funds	\$ 16,139	\$	\$	\$
1-5	Property Tax Receivable	\$ 452,117	\$	\$	\$
	All Other Assets [Specify: 1]	\$	\$	\$	\$
1-6	Lease Receivable (as Lessor)	\$	\$	\$	\$
1-7		\$	\$	\$	\$
1-8		\$	\$	\$	\$
1-9		\$	\$	\$	\$
1-10		\$	\$	\$	\$
1-11	(add lines 1-4 through 1-10)	\$ 852,264	\$	\$	\$
1-12	Deferred Outflows of Resources:				
1-13	[Specify: ]	\$	\$	\$	\$
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	\$	\$	\$
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 852,264	\$	\$	\$
<b>Liabilities</b>					
1-16	Accounts Payable	\$ 29,949	\$	\$	\$
1-17	Accrued Payroll and Related Liabilities	\$ 3,348	\$	\$	\$
1-18	Unearned Revenue	\$	\$	\$	\$
1-19	Due to Other Entities or Funds	\$	\$	\$	\$
1-20	All Other Current Liabilities	\$	\$	\$	\$
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 33,297	\$	\$	\$
1-22	Proprietary Debt Outstanding (from Part 4-4)	\$	\$	\$	\$
1-23	Other Liabilities [Specify: ]:	\$	\$	\$	\$
1-24		\$	\$	\$	\$
1-25		\$	\$	\$	\$
1-26		\$	\$	\$	\$
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 33,297	\$	\$	\$
<b>Deferred Inflows of Resources:</b>					
1-28	Deferred Property Taxes	\$ 452,117	\$	\$	\$
1-29	Lease related (as lessor)	\$	\$	\$	\$
1-30	Other [Specify: 1]	\$	\$	\$	\$
1-31	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 452,117	\$	\$	\$
<b>Fund Balance</b>					
1-31	Nonspendable Prepaid	\$	\$	\$	\$
1-32	Nonspendable Inventory	\$	\$	\$	\$
1-33	Restricted Favor	\$ 15,888	\$	\$	\$
1-34	Committed [Specify: 1]	\$	\$	\$	\$
1-35	Assigned [Specify: ]	\$	\$	\$	\$
1-36	Unassigned:	\$ 350,984	\$	\$	\$
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ 366,850	\$	\$	\$
1-38	(This total should be the same as line 3-33)	\$	\$	\$	\$
<b>Net Position</b>					
1-37	Net Investment in Capital and Right-to Use Assets	\$	\$	\$	\$
1-38	Emergency Reserves	\$	\$	\$	\$
1-39	Other Designations/Reserves	\$	\$	\$	\$
1-40	Restricted	\$	\$	\$	\$
1-41	Undesignated/Unreserved/Unrestricted	\$	\$	\$	\$
1-42	(add lines 1-37 through 1-41) TOTAL NET POSITION	\$	\$	\$	\$
1-43	(This total should be the same as line 3-33)	\$	\$	\$	\$
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>					
1-44	(add lines 1-27, 1-30 and 1-37)	\$ 852,264	\$	\$	\$
1-45	(This total should be the same as line 1-15)	\$	\$	\$	\$

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



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

Line #	Description	Governmental Funds	Fund#	Expenses	Proprietary/Fiduciary Funds	Fund#	Fund#
3-1	General Government	40,393		General Operating & Administrative			
3-2	Judicial	-		Salaries			
3-3	Law Enforcement	-		Payroll Taxes			
3-4	Fire	-		Contract Services			
3-5	Highways & Streets	432,623		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 Treasurer's Fees	8,416		Contributions to Fire & Police Pension Assoc.			
3-12	Water	25,839		Other (Specify...)			
3-13		-					
3-14	Capital Outlay	-					
3-15	Debt Service	-		Capital Outlay			
3-16	Principal (Should match amount in 4-1)	18,408		Debt Service			
3-17	Interest	3,199		Principal			
3-18	Bond Issuance Costs	-		Interest			
3-19	Developer Principal Repayments	-		Bond Issuance Costs			
3-20	Developer Interest Repayments	-		Developer Principal Repayments			
3-21	All Other (Specify...)	-		Developer Interest Repayments			
3-22		-		All Other (Specify...)			
3-23	Interfund Transfers (in)	528,878					
3-24	Interfund Transfers out	-					
3-25	Other Expenditures (Revenue)	-					
3-26		-					
3-27		-					
3-28		-					
3-29		-					
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-					
3-31	Fund Balance, January 1 from December 31 prior year report	(4,843)					
3-32	Prior Period Adjustment (MUST explain)	371,693					
3-33	Fund Balance, December 31	-					
	This total should be the same as line 1-37.	356,850					
	<b>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 29-1-804, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.</b>						

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

**GRAND TOTAL**  
\$ 528,878

**PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED**

Please use this space to provide any explanations or comments:

Please answer the following questions by marking the appropriate boxes.

- 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

Please complete the following debt schedule, if applicable: (please only include unamortized amounts)

	Outstanding at beginning of year	Retired during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (SABB 67 & 68)	\$ 81,592	\$ -	\$ 18,408	\$ 63,184
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other financing	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 81,592	\$ -	\$ 18,408	\$ 63,184

\*\*Subscription Based Information Technology Arrangements

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

- 4-5 How much? \$ \_\_\_\_\_  
 Date the debt was authorized: \_\_\_\_\_  
 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 use this space to provide any explanations or comments:

- 5-1 YEAR-END Total of ALL Checking and Savings accounts: AMOUNT \$ 384,008 TOTAL \$ 384,008  
 5-2 Certificates of deposit: AMOUNT \$ - TOTAL \$ -

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

	AMOUNT	TOTAL
TOTAL CASH/DEPOSITS	\$ -	\$ 384,008
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ -	\$ 384,008

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  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

**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.

- 5-1 Does the entity have capitalized assets?  YES  NO
- 5-2 Has the entity performed an annual inventory of capital assets in accordance with Section 28-1-506, C.R.S.? if no, MUST explain  YES  NO

6-3

Complete the following Capital Right-to-Use Assets table for GOVERNMENTAL PURPOSES	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 255,548	-	-	255,548
Buildings	\$ 104,956	-	-	104,956
Machinery and equipment	\$ 1,015,659	-	28,000	987,659
Furniture and fixtures	\$ -	-	-	-
Infrastructure	\$ 167,346	-	-	167,346
Construction in Progress (CIP)	\$ -	-	-	-
Leased & SEITA Right-to-Use Assets	\$ -	-	-	-
Intangible Assets	\$ -	-	-	-
Other (explain)	\$ -	-	-	-
Accumulated Amortization Right to Use Assets (enter a negative, or credit, balance)	\$ -	-	-	-
Accumulated Depreciation (enter a negative, or credit, balance)	\$ (920,782)	-	(28,000)	(971,509)
<b>TOTAL</b>	\$ 622,727	\$ (78,727)	\$ -	\$ 544,000

6-4

Complete the following Capital Right-to-Use Assets table for PROPRIETARY PURPOSES	Balance beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	-	-	-
Buildings	\$ -	-	-	-
Machinery and equipment	\$ -	-	-	-
Furniture and fixtures	\$ -	-	-	-
Infrastructure	\$ -	-	-	-
Construction in Progress (CIP)	\$ -	-	-	-
Leased & SEITA Right-to-Use Assets	\$ -	-	-	-
Intangible Assets	\$ -	-	-	-
Other (explain)	\$ -	-	-	-
Accumulated Amortization Right to Use Assets (enter a negative, or credit, balance)	\$ -	-	-	-
Accumulated Depreciation (enter a negative, or credit, balance)	\$ -	-	-	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

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

**PART 7 - PENSION INFORMATION**

Please use this space to provide any explanations or comments.

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  YES  NO
- 7-2 Does the entity have a volunteer firefighters' pension plan?  YES  NO
- Who administers the plan?

Indicate the contributions from:

- Tax (property, SD, 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  
 Section 29-1-113 C.R.S.? If no, MUST explain  
 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

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

8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

Please indicate the amount appropriated for each fund separately for the year reported

Governmental Entity or Agency Name	Total Appropriations by Fund
(General Fund)	\$ 433,079
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box  
 Note: An election to exempt the government from the 3 percent limit on the government from the 3 percent limit on the increase in expenditures for operations should determine if any limit box is out of range of TABOR

YES  NO

9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5)(j))?

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box  
 Note: An election to exempt the government from the 3 percent limit on the government from the 3 percent limit on the increase in expenditures for operations should determine if any limit box is out of range of TABOR

YES  NO

10-1 Is this application for a newly formed governmental entity?

Please use this space to provide any explanations or comments:

Date of formation:

10-2 Has the entity changed its name in the past or current year?

If yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another governmental entity to provide services?

If yes: List the name of the other governmental entity and the services provided:

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	14.753
General/Other mills	0.000
<b>Total mills</b>	<b>14.753</b>

YES  NO  N/A

10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)? If NO, please explain.

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



**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box.

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES  NO

**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 entered 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 verification 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 Exemption Form 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 that is audited by a governmental accounting, completed to the best of their knowledge, and is accurate and true. Use additional pages if needed.

**MUST Print the names of ALL members of the governing body below.**

1	Full Name	Signature	Date	Attestation
1	Kelly Evans		03-12-24	I, Kelly Evans, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
2	Pam Wallis		03-12-24	I, Pam Wallis, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
3	Kenneth Barber		03-12-24	I, Kenneth Barber, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
4	Eric Davidson		03-12-24	I, Eric Davidson, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
5	Chris DeVries		3/12/24	I, Chris DeVries, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
6				
7				

**-RESOLUTION FOR EXEMPTION FROM AUDIT-  
(Pursuant to Section 29-1-604, C.R.S.)**

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR ASPEN SPRINGS METRO DISTRICT STATE OF COLORADO.**

**WHEREAS, the Board of Directors of Aspen Springs Metro District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and**

**WHEREAS, Section 29-1-603, C.R.S. states that any local government where neither revenues or expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from provisions of Section 29-1-603, C.R.S.; and**

**WHEREAS, neither revenues or expenditures for Aspen Springs Metro District exceeded \$750,000 for Fiscal Year 2023; and**

**WHEREAS, an application for exemption for Aspen Springs Metro District has been prepared by Michael C. Branch, CPA, an independent accountant with knowledge of governmental accounting, and;**


**WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.**

**NOW THEREFORE, be it resolved by the Board of the Aspen Springs Metro District that the application for exemption from audit for 2023 for the fiscal year ended December 31, 2023 has been reviewed and is hereby approved by a majority of the Board of Aspen Springs Metro District; that those members of the Board have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the Aspen Springs Metro District for the fiscal year ended December 31, 2023.**

**ADOPTED THIS 12 DAY OF MARCH 2024**

  
Chairman

**ATTEST:**

  
Secretary

