

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Indian Mountain Metropolitan District
P.O. Box 25
Como, CO 80432

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

CONTACT PERSON
PHONE
EMAIL

Jackie Middlehoek
719-836-9043
indianmtn@hotmail.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
RELATIONSHIP TO ENTITY

Dawn A. Schilling
Certified Public Accountant
Schilling & Company, Inc.
P.O. Box 631579, Highlands Ranch, CO 80163
720-348-1086
Contracted Accountant

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

See Accountant's Compilation Report

3/19/2024

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund*	Fund*		Water Service ProgramFund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 69,600	\$ -	Cash & Cash Equivalents	\$ 46,076	\$ -	
1-2	Investments	\$ 31,059	\$ -	Investments	\$ 388	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 35	\$ -	
1-4	Due from Other Entities or Funds	\$ 1,414	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 297,000	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]Prepaid Expense	\$ 9,758	\$ -		\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -	Total Current Assets	\$ 46,499	\$ -	
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 365,310	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 408,831	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 411,809	\$ -	
Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 408,831	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 411,809	\$ -	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ 4,496	\$ -	Accounts Payable	\$ 624	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ 5	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned 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	\$ 40	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 4,501	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 664	\$ -	
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	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 4,501	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 664	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 297,000	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 297,000	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ 9,758	\$ -	Net Investment in Capital and Right-to Use Assets	\$ 365,310	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [Emergency reserve and Conservation Trust]	\$ 8,071	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [Subsequent year's expenditures]	\$ 65,242	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 24,259	\$ -	Undesignated/Unreserved/Unrestricted	\$ 45,835	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 107,330	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 411,145	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 408,831	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 411,809	\$ -	

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 Fund*	Fund*		Water Service Program Fund*	Fund*		
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10-6]	\$ 182,955	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 20,968	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 203,923	\$ -	Add lines 2-1 through 2-7 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)	\$ 1,353	\$ -	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	\$ 700	\$ -	Charges for Sales and Services	\$ 34,600	\$ -		
2-17	Rental Income	\$ 15,910	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 2,268	\$ -	Interest/Investment Income	\$ 2,199	\$ -		
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 TOTAL REVENUES	\$ 224,154	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 36,799	\$ -		
Other Financing Sources				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 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 224,154	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 36,799	\$ -	\$ 260,953	

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 Fund*	Fund*		Water Service Program Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 59,119	\$ -	General Operating & Administrative	\$ 15,492	\$ -	
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	\$ 61,819	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 194,090	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
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		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21			Add lines 3-1 through 3-21			
	TOTAL EXPENDITURES	\$ 315,028	\$ -	TOTAL EXPENSES	\$ 15,492	\$ -	\$ 330,520
3-23	Interfund Transfers (In)	\$ (75,000)	\$ -	Net Interfund Transfers (In) Out	\$ 75,000	\$ -	
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	(Add lines 3-23 through 3-28)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ (75,000)	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (15,874)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (53,693)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 123,204	\$ -	Net Position, January 1 from December 31 prior year report	\$ 464,838	\$ -	
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.	\$ 107,330	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 411,145	\$ -	

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	
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 & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -

****Subscription Based Information Technology Arrangements** *Must agree to prior year-end 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.]? How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Date the debt was authorized: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>			
4-6	Does the entity intend to issue debt within the next calendar year? How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-8	Does the entity have any lease agreements? 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? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 115,676		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DEPOSITS		\$ 115,676	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3	Csafe	\$ 31,447		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ 31,447	
	TOTAL CASH AND INVESTMENTS		\$ 147,123	

Please use this space to provide any explanations or comments:

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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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? 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, YES NO

MUST explain:

6-3	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
	Land	\$ 508,845	\$ -	\$ -	\$ 508,845
	Buildings	\$ 943,128	\$ -	\$ -	\$ 943,128
	Machinery and equipment	\$ 8,677	\$ -	\$ -	\$ 8,677
	Furniture and fixtures	\$ 26,376	\$ 22,250	\$ -	\$ 48,626
	Infrastructure	\$ 5,965	\$ -	\$ -	\$ 5,965
	Construction In Progress (CIP)	\$ -	\$ 171,840	\$ -	\$ 171,840
	Leased & SBITA Right-to-Use Assets	\$ 210,000	\$ -	\$ 210,000	\$ -
	Intangible Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain): Golf course, trail improvements	\$ 12,399	\$ -	\$ -	\$ 12,399
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (680,970)	\$ (31,310)	\$ (210,000)	\$ (502,280)
	TOTAL	\$ 1,034,420	\$ 162,780	\$ -	\$ 1,197,200

6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Intangible Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain): Augmentation water	\$ 365,310	\$ -	\$ -	\$ 365,310
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 365,310	\$ -	\$ -	\$ 365,310

* 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? 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?	\$ -

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																	
<table border="1" style="width: 100%; border-collapse: collapse; background-color: #f2f2f2;"> <thead> <tr> <th style="text-align: left; padding: 5px;">Governmental/Proprietary Fund Name</th> <th style="text-align: right; padding: 5px;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">General Fund</td> <td style="text-align: right; padding: 5px;">\$ 386,150</td> </tr> <tr> <td style="padding: 5px;">Water Service Program Fund</td> <td style="text-align: right; padding: 5px;">\$ 103,115</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> </tbody> </table>		Governmental/Proprietary Fund Name	Total Appropriations By Fund	General Fund	\$ 386,150	Water Service Program Fund	\$ 103,115		\$ -		\$ -						
Governmental/Proprietary Fund Name	Total Appropriations By Fund																
General Fund	\$ 386,150																
Water Service Program Fund	\$ 103,115																
	\$ -																
	\$ -																

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"/>							
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
10-4	Please indicate what services the entity provides: <input style="width: 450px; height: 20px;" type="text" value="District provides park and recreation and water augmentation services to the residents within the District's boundaries"/>	<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" value="Headwater Authority of the South Platte - provides administrative services and augmentation water to the District"/>	<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>							
<table border="1" style="width: 100%; border-collapse: collapse; background-color: #f2f2f2;"> <tbody> <tr> <td style="padding: 5px;">Bond Redemption mills</td> <td style="text-align: right; padding: 5px;">0.000</td> </tr> <tr> <td style="padding: 5px;">General/Other mills</td> <td style="text-align: right; padding: 5px;">6.943</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 5px; text-align: center;">Total mills</td> <td style="text-align: right; padding: 5px;">6.943</td> </tr> </tbody> </table>		Bond Redemption mills	0.000				General/Other mills	6.943	Total mills	6.943
Bond Redemption mills	0.000									
General/Other mills	6.943									
Total mills	6.943									
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. <input style="width: 450px; height: 40px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

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	\$ 147,123	Unrestricted Fund Balan	\$ 89,501	Total Tax Revenue	\$ 203,923	
Current Liabilities	\$ 5,165	Total Fund Balance	\$ 107,330	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 297,000	PY Fund Balance	\$ 123,204	Total Revenue	\$ 224,154	
		Total Revenue	\$ 224,154	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 315,028	Total Debt Service Interest	\$ -	
				Total Assets	\$ 408,831	
				Total Liabilities	\$ 4,501	
Governmental		Interfund In	\$ (75,000)			
Total Cash & Investments	\$ 100,659	Interfund Out	\$ -	Enterprise Funds		
Transfers In	\$ (75,000)	Proprietary		Net Position	\$ 411,145	
Transfers Out	\$ -	- Current Assets	\$ 46,499	PY Net Position	\$ 464,838	
Property Tax	\$ 182,955	Deferred Outflow	\$ -	Government-Wide		
Debt Service Principal	\$ -	- Current Liabilities	\$ 664	Total Outstanding Debt	\$ -	
Total Expenditures	\$ 315,028	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Developer Advances	\$ -	- Cash & Investments	\$ 46,464	Year Authorized	1/0/1900	
Total Developer Repayments	\$ -	- Principal Expense	\$ -			

See Accountant's Compilation Report.

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.

MUST Print the names of ALL members of the governing body below.		A MAJORITY of the members of the governing body must sign below.
1	<p>Full Name</p> <p>Carol Darland</p>	<p>I, Carol Darland, 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.</p> <p>Signed <u>Carol Darland</u> Date: <u>3/25/2024</u></p> <p>My term Expires: <u>May 2025</u></p>
2	<p>Full Name</p> <p>Dan Qualman</p>	<p>I, Dan Qualman, 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.</p> <p>Signed <u>Dan Qualman</u> Date: <u>3/25/2024</u></p> <p>My term Expires: <u>May 2025</u></p>
3	<p>Full Name</p> <p>Brian Kocher</p>	<p>I, Brian Kocher, 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.</p> <p>Signed <u>Brian Kocher</u> Date: <u>3/25/2024</u></p> <p>My term Expires: <u>May 2027</u></p>
4	<p>Full Name</p> <p>Jeffery Mason</p>	<p>I, Jeffery Mason, 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.</p> <p>Signed <u>Jeffery Mason</u> Date: <u>3/27/2024</u></p> <p>My term Expires: <u>May 2027</u></p>
5	<p>Full Name</p> <p>Marcia Logan</p>	<p>I, Marcia Logan, 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.</p> <p>Signed <u>Marcia Logan</u> Date: <u>3/25/2024</u></p> <p>My term Expires: <u>May 2027</u></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.</p> <p>Signed _____ Date: _____</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>

See Accountant's Compilation Report.

Certificate Of Completion

Envelope Id: 563531305062466DB4FA413826AA6046	Status: Completed
Subject: Complete with DocuSign: Indian Mountain Metropolitan District - Exemption from Audit - YE Decem...	
Source Envelope:	
Document Pages: 10	Signatures: 5
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Enveloped Stamping: Enabled	Dawn Schilling
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	PO Box 631579
	Highlands Ranch
	Highlands Ranch, CO 80163
	dawnschilling@schillingcpas.com
	IP Address: 71.229.143.61

Record Tracking

Status: Original	Holder: Dawn Schilling	Location: DocuSign
3/25/2024 11:46:42 AM	dawnschilling@schillingcpas.com	

Signer Events

Signer Events	Signature	Timestamp
Brian Kocher brian@oncenterline.com Security Level: Email, Account Authentication (None)	<p>DocuSigned by: <i>Brian Kocher</i> 912BA031048F484...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 216.147.122.220</p>	<p>Sent: 3/25/2024 11:56:35 AM Viewed: 3/25/2024 5:05:50 PM Signed: 3/25/2024 5:06:00 PM</p>

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Carol Darland cdar139783@aol.com Security Level: Email, Account Authentication (None)	<p>DocuSigned by: <i>Carol Darland</i> 0D0D67323D9C4E9...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 97.121.167.110</p>	<p>Sent: 3/25/2024 11:56:36 AM Viewed: 3/25/2024 1:40:37 PM Signed: 3/25/2024 1:41:02 PM</p>
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Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Dan Qualman dan@dqualman.com Security Level: Email, Account Authentication (None)	<p>DocuSigned by: <i>Dan Qualman</i> CC7BC275AD7A4B2...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 174.51.140.40</p>	<p>Sent: 3/25/2024 11:56:37 AM Viewed: 3/25/2024 7:48:15 PM Signed: 3/25/2024 7:50:43 PM</p>
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Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Jeffery Mason jmason@trailseeker.com Security Level: Email, Account Authentication (None)	<p>DocuSigned by: <i>Jeffery Mason</i> 1F25713E5FB34B1...</p> <p>Signature Adoption: Uploaded Signature Image Using IP Address: 96.90.178.38</p>	<p>Sent: 3/25/2024 11:56:37 AM Viewed: 3/27/2024 9:57:00 AM Signed: 3/27/2024 9:57:56 AM</p>
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Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Signer Events	Signature	Timestamp
Marcia Logan ep.mjlogan@yahoo.com Security Level: Email, Account Authentication (None)	 <p>Signature Adoption: Pre-selected Style Using IP Address: 67.43.209.80</p>	Sent: 3/25/2024 11:56:38 AM Viewed: 3/25/2024 1:19:38 PM Signed: 3/25/2024 1:21:34 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/25/2024 11:56:38 AM
Certified Delivered	Security Checked	3/25/2024 1:19:38 PM
Signing Complete	Security Checked	3/25/2024 1:21:34 PM
Completed	Security Checked	3/27/2024 9:57:56 AM
Payment Events	Status	Timestamps



SCHILLING & COMPANY, INC.

Certified Public Accountants

P.O. Box 631579
HIGHLANDS RANCH, CO 80163

PHONE: 720.348.1086
FAX: 720.348.2920

Accountant's Compilation Report

Board of Directors
Indian Mountain Metropolitan District
Park County, Colorado

Management is responsible for the accompanying financial statements and other information of Indian Mountain Metropolitan District as of and for the year ended December 31, 2023, included in the accompanying prescribed form, the Application for Exemption from Audit. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying prescribed form nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the State of Colorado's Office of the State Auditor, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

SCHILLING & COMPANY, INC.

Highlands Ranch, Colorado
March 19, 2024