

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT

West Junction Metropolitan District
245 Century Circle, Unit 103
Louisville, CO 80027

CONTACT PERSON

Eric Weaver
(970) 926-6060
Eric@mwcpa.com

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

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:

Eric Weaver

TITLE

Principal/CPA

FIRM NAME (if applicable)

Marchetti & Weaver, LLC

ADDRESS

28 2nd St, Unit 213, Edwards, CO 81632

PHONE

(970) 926-6060

RELATIONSHIP TO ENTITY

Outside Accountant, all major decisions made by the Board of Directors

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	3/23/2024

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	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		Please use this space to provide explanation of any items on this page
		General Fund	Debt & Capital		Fund*	Fund*	
Assets				Assets			
1-1 Cash & Cash Equivalents		\$ 28,308	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2 Investments		\$ -	\$ -	Investments	\$ -	\$ -	
1-3 Receivables		\$ -	\$ -	Receivables	\$ -	\$ -	
1-4 Due from Other Entities or Funds		\$ 902	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5 Property Tax Receivable		\$ 54,245	\$ -	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) TOTAL ASSETS		\$ 83,455	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
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		\$ 83,455	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-16 Accounts Payable		\$ 2,469	\$ -	Accounts Payable	\$ -	\$ -	
1-17 Accrued Payroll and Related Liabilities		\$ -	\$ -	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	\$ -	\$ -	
1-21 (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		\$ 2,469	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
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		\$ 2,469	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28 Deferred Property Taxes		\$ 54,245	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29 Lease related (as lessor)		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30 (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS		\$ 54,245	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31 Nonspendable Prepaid		\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32 Nonspendable Inventory		\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-33 Restricted [specify...] TABOR Emergency Reserve		\$ 3,116	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34 Committed [specify...]		\$ -	\$ -	Restricted	\$ -	\$ -	
1-35 Assigned [specify...]		\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36 Unassigned:		\$ 23,625	\$ -	Add lines 1-31 through 1-36			
1-37 Add lines 1-31 through 1-36				This total should be the same as line 3-33			
This total should be the same as line 1-15				TOTAL NET POSITION	\$ -	\$ -	
TOTAL FUND BALANCE		\$ 26,741	\$ -				
1-38 Add lines 1-27, 1-30 and 1-37				Add lines 1-27, 1-30 and 1-37			
This total should be the same as line 1-15				This total should be the same as line 1-15			
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE		\$ 83,455	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

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	Debt & Capital		Fund*	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 92,679	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 11,182	\$ -	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	\$ 103,861	\$ -	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)	\$ -	\$ -	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 TOTAL REVENUES	\$ 103,861	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ 23,639	Developer Advances	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ 23,639	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	\$ 103,861	\$ 23,639	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	

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	Debt & Capital		Fund*	Fund*	
Expenditures				Expenses			
3-1 General Government		\$ 29,458	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2 Judicial		\$ -	\$ -	Salaries	\$ -	\$ -	
3-3 Law Enforcement		\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4 Fire		\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5 Highways & Streets		\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6 Solid Waste		\$ -	\$ -	Insurance	\$ -	\$ -	
3-7 Contributions to Fire & Police Pension Assoc.		\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8 Health		\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9 Culture and Recreation		\$ -	\$ -	Supplies	\$ -	\$ -	
3-10 Transfers to other districts		\$ -	\$ -	Utilities	\$ -	\$ -	
3-11 Other [specify...]:		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14 Capital Outlay		\$ -	\$ 16,407		\$ -	\$ -	
Debt Service							
3-15 Principal (should match amount in 4-4)		\$ -	\$ -				
3-16 Interest		\$ -	\$ -				
3-17 Bond Issuance Costs		\$ -	\$ 3,687				
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 TOTAL EXPENDITURES		\$ 29,458	\$ 20,094	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
3-23 Interfund Transfers (In)		\$ -	\$ (19,112)	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24 Interfund Transfers Out		\$ 19,112	\$ -	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) TOTAL TRANSFERS AND OTHER EXPENDITURES		\$ 19,112	\$ (19,112)	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29				Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31 Fund Balance, January 1 from December 31 prior year report		\$ 55,291	\$ 22,657	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32 Prior Period Adjustment (MUST explain)		\$ (28,550)	\$ (22,657)	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.		\$ -	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt?

- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain:

- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain:

4-4

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

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 219,866	\$ 23,639	\$ -	\$ 243,504
Other (specify): Accrued Interest	\$ 11,228	\$ 21,632	\$ -	\$ 32,860
TOTAL	\$ 231,094	\$ 45,270	\$ -	\$ 276,364

****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?

11/3/2020

If yes: Date the debt was authorized:

- 4-6 Does the entity intend to issue debt within the next calendar year?

If yes: How much?

- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?

If yes: What is the amount outstanding?

- 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?

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

\$ 28,308

- 5-2 Certificates of deposit

\$ -

TOTAL CASH DEPOSITS \$ 28,308

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

\$ -

5-3

\$ -

\$ -

\$ -

TOTAL INVESTMENTS \$ -

TOTAL CASH AND INVESTMENTS \$ 28,308

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.?

- 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:

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*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 164,321	\$ -	\$ -	\$ 164,321
Leased & SBITA 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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 164,321	\$ -	\$ -	\$ 164,321

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):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance

* Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

*

YES

NO

Please use this space to provide any explanations or comments:

7-1 Does the entity have an "old hire" firefighters' pension plan?

7-2 Does the entity have a volunteer firefighters' pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

\$ -
\$ -
\$ -
\$ -

State contribution amount:

TOTAL

Other (gifts, donations, etc.):

\$ -
\$ -

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						
Governmental/Proprietary Fund Name	Total Appropriations By Fund					
General Fund	\$	151,854				
Debt Service Fund	\$	36,447,845				
Capital Fund	\$	48,200,000				
	\$	-				

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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
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.					

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
If yes: Date of formation:						
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
If Yes: NEW name						
PRIOR name						
10-3 Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
10-4 Please indicate what services the entity provides:						
Operation & Construction of Public Improvements as defined in the Service Plan						
10-5 Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
If yes: List the name of the other governmental entity and the services provided:						
City of Grand Junction - Operation of Recreation Center, Infrastructure Improvement Financing						
10-6 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):						
<input type="checkbox"/> Bond Redemption mills 0.000 <input type="checkbox"/> General/Other mills 60.000 <input checked="" type="checkbox"/> Total mills 60.000	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
[Redacted]						

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	\$ 28,308	Unrestricted Fund Balance	\$ 23,625	Total Tax Revenue	103,861
Current Liabilities	\$ 2,469	Total Fund Balance	\$ 26,741	Revenue Paying Debt Service	-
Deferred Inflow	\$ 54,245	PY Fund Balance	\$ (28,550)	Total Revenue	127,500
		Total Revenue	\$ 103,861	Total Debt Service Principal	-
		Total Expenditures	\$ 29,458	Total Debt Service Interest	-
			\$ Total Assets		83,455
			\$ Total Liabilities		2,469
Governmental	Interfund In		-		
Total Cash & Investments	\$ 28,308	Interfund Out	\$ 19,112	Enterprise Funds	
Transfers In	\$ (19,112)	Proprietary	\$ Net Position		-
Transfers Out	\$ 19,112	Current Assets	\$ - PY Net Position		-
Property Tax	\$ 92,679	Deferred Outflow	\$ - Government-Wide		
Debt Service Principal	\$ - Current Liabilities		\$ - Total Outstanding Debt		276,364
Total Expenditures	\$ 49,552	Deferred Inflow	\$ - Authorized but Unissued		520,000,000
Total Developer Advances	\$ - Cash & Investments		\$ - Year Authorized		
Total Developer Repayments	\$ - Principal Expense		\$ -		
				11/3/2020	

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 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	Full Name	I, <u>Stuart Borne</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. 3/28/2024 Signed <u>Stuart Borne</u> My term Expires: <u>May 2027</u>
2	Full Name	I, <u>Bronwyn Long Borne</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. 3/29/2024 Signed <u>Bronwyn Long Borne</u> My term Expires: <u>May 2027</u>
3	Full Name	I, <u>William Steers</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. 3/26/2024 Signed <u>Will Steers</u> My term Expires: <u>May 2027</u>
4	Full Name	I, <u>Calvin Tran</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. 3/25/2024 Signed <u>Calvin Tran</u> My term Expires: <u>May 2025</u>
5	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 _____ My term Expires: _____
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 _____ 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 _____ My term Expires: _____

Certificate Of Completion

Envelope Id: 1A04B664AF9B4A079FF88D3267B43DFB
 Subject: Complete with DocuSign: WJMD 2023 Audit Exemption.pdf
 Source Envelope:
 Document Pages: 9
 Certificate Pages: 5
 AutoNav: Enabled
 Envelope Stamping: Enabled
 Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Status: Completed

Envelope Originator:
 James Shultz
 28 Second St #213
 Edwards, CO 81632
 james@mwcpta.com
 IP Address: 52.37.78.11

Record Tracking

Status: Original
 3/25/2024 8:51:51 AM
 Holder: James Shultz
 james@mwcpta.com

Location: DocuSign

Signer Events

Calvin Tran
 calvin.tran@mosaic-housing.com
 Security Level: Email, Account Authentication
 (None)

Signature

Signature Adoption: Pre-selected Style
 Using IP Address: 172.59.224.103
 Signed using mobile

Timestamp

Sent: 3/25/2024 8:56:59 AM
 Viewed: 3/25/2024 11:00:48 AM
 Signed: 3/25/2024 11:01:12 AM

Electronic Record and Signature Disclosure:

Accepted: 3/25/2024 11:00:48 AM
 ID: 17903f41-06d3-4ab0-ba6f-0ba7b52a5f7c

M. Bronwyn Borne
 bronlong@hotmail.com
 Security Level: Email, Account Authentication
 (None)



Signature Adoption: Drawn on Device
 Using IP Address: 205.143.248.245
 Signed using mobile

Sent: 3/25/2024 11:01:13 AM
 Resent: 3/26/2024 7:53:39 AM
 Resent: 3/27/2024 7:54:38 AM
 Resent: 3/29/2024 7:56:24 AM
 Viewed: 3/29/2024 8:38:01 AM
 Signed: 3/29/2024 8:38:25 AM

Electronic Record and Signature Disclosure:

Accepted: 3/29/2024 8:38:01 AM
 ID: 4632f08c-1b89-4b70-82b7-565381bf602a

Stuart Borne
 stuart.borne@mosaic-housing.com
 CEO
 Mosaic Housing Houston LLC
 Security Level: Email, Account Authentication
 (None)



Signature Adoption: Pre-selected Style
 Using IP Address: 98.53.166.138

Sent: 3/25/2024 2:58:48 PM
 Resent: 3/26/2024 7:53:39 AM
 Resent: 3/27/2024 7:54:38 AM
 Resent: 3/28/2024 7:56:03 AM
 Viewed: 3/28/2024 8:31:13 AM
 Signed: 3/28/2024 9:37:45 AM

Electronic Record and Signature Disclosure:

Accepted: 3/28/2024 8:31:13 AM
 ID: 2aa656dd-dcd5-4375-b707-109e22cff32f

Will Steers
 ted@vailvillagerentals.com
 President
 Security Level: Email, Account Authentication
 (None)



Signature Adoption: Pre-selected Style
 Using IP Address: 107.2.221.42

Sent: 3/25/2024 11:01:13 AM
 Resent: 3/26/2024 7:53:40 AM
 Viewed: 3/26/2024 8:08:40 AM
 Signed: 3/26/2024 8:09:13 AM

Electronic Record and Signature Disclosure:

Accepted: 3/26/2024 8:08:40 AM
 ID: 0e3e7934-aa04-4e9e-b2c0-6eeeb51b901d

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

James Shultz
james@mwcpa.com
Account Manager
Marchetti & Weaver, LLC
Security Level: Email, Account Authentication
(None)

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Sent: 3/25/2024 2:58:48 PM
Resent: 3/29/2024 8:38:27 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/25/2024 8:56:59 AM
Envelope Updated	Security Checked	3/25/2024 2:58:47 PM
Envelope Updated	Security Checked	3/25/2024 2:58:47 PM
Envelope Updated	Security Checked	3/28/2024 7:56:03 AM
Certified Delivered	Security Checked	3/26/2024 8:08:40 AM
Signing Complete	Security Checked	3/26/2024 8:09:13 AM
Completed	Security Checked	3/29/2024 8:38:25 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

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You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

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