

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

SODA CREEK HIGHLANDS METROPOLITAN DISTRICT NO. 1
c/o Cockrel Ela Glesne Greher & Ruhland, P.C.
44 Cook Street, Suite 620
Denver, CO 80206
Matthew P. Ruhland
(303) 218-7200
<a href="mailto:mruhland@cegqlaw.com">mruhland@cegqlaw.com</a>

For the Year Ended  
12/31/23  
or fiscal year ended:

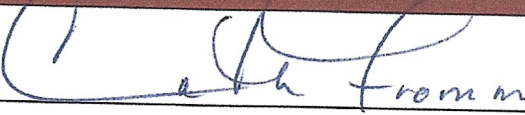
CONTACT PERSON  
PHONE  
EMAIL

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE

Cathy Fromm
CPA
Fromm & Company LLC
8200 S. Quebec Street, Suite A3 - 305, Centennial, CO 80112
(303) 912-8401

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<input type="checkbox"/>

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	
2-1	<b>Taxes:</b> Property (report mills levied in Question 10-6)	\$	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$	
2-3	Sales and use	\$	
2-4	Other (specify):	\$	
2-5	Licenses and permits	\$	
2-6	Intergovernmental: Grants	\$	
2-7	Conservation Trust Funds (Lottery)	\$	
2-8	Highway Users Tax Funds (HUTF)	\$	
2-9	Other (specify):	\$	
2-10	Charges for services	\$	
2-11	Fines and forfeits	\$	
2-12	Special assessments	\$	
2-13	Investment income	\$	
2-14	Charges for utility services	\$	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$	
2-16	Lease proceeds	\$	
2-17	Developer Advances received (should agree with line 4-4)	\$	
2-18	Proceeds from sale of capital assets	\$	
2-19	Fire and police pension	\$	
2-20	Donations	\$	
2-21	Other (specify):	\$	
2-22		\$	
2-23		\$	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$	Please use this space to provide any necessary explanations
3-2	Salaries	\$	
3-3	Payroll taxes	\$	
3-4	Contract services	\$	
3-5	Employee benefits	\$	
3-6	Insurance	\$	
3-7	Accounting and legal fees	\$	
3-8	Repair and maintenance	\$	
3-9	Supplies	\$	
3-10	Utilities and telephone	\$	
3-11	Fire/Police	\$	
3-12	Streets and highways	\$	
3-13	Public health	\$	
3-14	Capital outlay	\$	
3-15	Utility operations	\$	
3-16	Culture and recreation	\$	
3-17	Debt service principal (should agree with Part 4)	\$	
3-18	Debt service interest	\$	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$	
3-20	Repayment of Developer Advance Interest	\$	
3-21	Contribution to pension plan (should agree to line 7-2)	\$	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$	
3-23	Other (specify):	\$	
3-24		\$	
3-25		\$	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

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

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">The Developer will be paid through Developer Advances, once excess funds are available.</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; height: 20px; 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)(enter all amount as positive numbers)	Outstanding at end of prior 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	\$ 5,869	\$ -	\$ -	\$ 5,869
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,869</b>

\*\*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? If yes: How much? <span style="float: right;">\$ 90,000,000.00</span> Date the debt was authorized: <span style="float: right;">11/5/2019</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<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? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## 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	\$ -	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		<b>\$ -</b>
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
5-3	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ -</b>

Please answer the following questions by marking in the appropriate boxes

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

If no, **MUST** use this space to provide any explanations:

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?  Yes       No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, **MUST** explain:  Yes       No

6-3 Complete the following capital & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

**Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:**

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' pension plan?  Yes       No
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

**Part 7 - Please use this space to provide any explanations or comments:**

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain:  Yes       No       N/A
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:  Yes       No       N/A
- 

If yes: Please indicate the amount budgeted for each fund for the year reported:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 45,000

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

Please answer the following question by marking in the appropriate box

- |            |  |                                     |                          |
|------------|--|-------------------------------------|--------------------------|
| <b>9-1</b> | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?   | Yes                                 | No                       |
|            | <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"/> |

If no, **MUST** explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
|             |   | Yes                      | No                                  |
| <b>10-1</b> | Is this application for a newly formed governmental entity?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | Date of formation: <input style="width: 400px;" type="text"/> |                          |                                     |
| <b>10-2</b> | Has the entity changed its name in the past or current year?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Please list the NEW name & PRIOR name:

- |             |  |                                     |                          |
|-------------|--|-------------------------------------|--------------------------|
| <b>10-3</b> | Is the entity a metropolitan district?             | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|             | Please indicate what services the entity provides: |                                     |                          |

- |             |  |                                     |                          |
|-------------|--|-------------------------------------|--------------------------|
| <b>10-4</b> | 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:      |                                     |                          |

- |             |  |                          |                                     |
|-------------|--|--------------------------|-------------------------------------|
| <b>10-5</b> | Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | Date Filed:  |                          |                                     |

- |             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
| <b>10-6</b> | Does the entity have a certified Mill Levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|---|--------------------------|-------------------------------------|

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	-
Total mills	-
	Yes      No      N/A

- |             |   |                                     |                          |                          |
|-------------|---|-------------------------------------|--------------------------|--------------------------|
| <b>10-7</b> | <b>NEW 2023!</b> 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"/> |
|-------------|---|-------------------------------------|--------------------------|--------------------------|

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

## PART 11 - 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 Procedure

#### 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.

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name James Alexander	I James Alexander, attest 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>James I Alexander</u> Date: _____ My term Expires: May of 2025
Board Member 2	Print Board Member's Name Debby Hartman	I Debby Hartman, attest 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>Debby Hartman</u> Date: _____ My term Expires: May of 2025
Board Member 3	Print Board Member's Name Duane Hartman	I Duane Hartman, attest 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>Duane Hartman</u> Date: _____ My term Expires: May of 2025
Board Member 4	Print Board Member's Name Kevin O'Malley	I Kevin O'Malley, attest 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>Kevin O'Malley</u> Date: _____ My term Expires: May of 2027
Board Member 5	Print Board Member's Name Phillip Mott	I Phillip Mott, attest 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>Phillip Mott</u> Date: _____ My term Expires: May of 2027
Board Member 6	Print Board Member's Name N/A	I _____, attest 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: _____
Board Member 7	Print Board Member's Name N/A	I _____, attest 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: _____











# Soda Creek MD No. 1 - Audit Exemption Application

Final Audit Report

2024-04-22


Created:	2024-04-10
By:	Corbin Fromm (corbin@frommco.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAI1IbpZNOhG2TEczWJeiHwE1A-sqeiXd

## "Soda Creek MD No. 1 - Audit Exemption Application" History

-  Document created by Corbin Fromm (corbin@frommco.us)  
2024-04-10 - 6:31:58 PM GMT- IP address: 24.9.42.24
-  Document emailed to Kevin O'Malley (kevin@theomalleyteam.com) for signature  
2024-04-10 - 6:35:23 PM GMT
-  Email viewed by Kevin O'Malley (kevin@theomalleyteam.com)  
2024-04-10 - 6:36:16 PM GMT- IP address: 96.90.186.145
-  Signer Kevin O'Malley (kevin@theomalleyteam.com) entered name at signing as Kevin O'Malley  
2024-04-10 - 6:36:39 PM GMT- IP address: 96.90.186.145
-  Document e-signed by Kevin O'Malley (kevin@theomalleyteam.com)  
Signature Date: 2024-04-10 - 6:36:41 PM GMT - Time Source: server- IP address: 96.90.186.145
-  Document emailed to philmott60@gmail.com for signature  
2024-04-10 - 6:36:42 PM GMT
-  Email viewed by philmott60@gmail.com  
2024-04-10 - 10:37:00 PM GMT- IP address: 66.249.84.71
-  Email viewed by philmott60@gmail.com  
2024-04-18 - 3:29:26 AM GMT- IP address: 74.125.215.139
-  Signer philmott60@gmail.com entered name at signing as Philip Mott  
2024-04-18 - 5:40:27 PM GMT- IP address: 107.2.237.104
-  Document e-signed by Philip Mott (philmott60@gmail.com)  
Signature Date: 2024-04-18 - 5:40:29 PM GMT - Time Source: server- IP address: 107.2.237.104

 Document emailed to alexanderjim12@yahoo.com for signature

2024-04-18 - 5:40:31 PM GMT

 Email viewed by alexanderjim12@yahoo.com

2024-04-19 - 8:59:29 PM GMT- IP address: 104.28.48.215

 Signer alexanderjim12@yahoo.com entered name at signing as James J Alexander


2024-04-20 - 0:04:07 AM GMT- IP address: 174.198.148.41

 Document e-signed by James J Alexander (alexanderjim12@yahoo.com)


Signature Date: 2024-04-20 - 0:04:09 AM GMT - Time Source: server- IP address: 174.198.148.41

 Document emailed to butch@4hprop.com for signature

2024-04-20 - 0:04:11 AM GMT

 Email viewed by butch@4hprop.com

2024-04-20 - 0:06:54 AM GMT- IP address: 172.225.16.63

 Email viewed by butch@4hprop.com


2024-04-21 - 1:51:26 AM GMT- IP address: 104.28.97.29

 Signer butch@4hprop.com entered name at signing as Duane Hartman


2024-04-21 - 1:52:54 AM GMT- IP address: 174.205.32.162

 Document e-signed by Duane Hartman (butch@4hprop.com)

Signature Date: 2024-04-21 - 1:52:56 AM GMT - Time Source: server- IP address: 174.205.32.162

 Document emailed to debby@4hprop.com for signature


2024-04-21 - 1:52:58 AM GMT

 Email viewed by debby@4hprop.com

2024-04-22 - 2:16:15 PM GMT- IP address: 172.225.24.42

 Signer debby@4hprop.com entered name at signing as Debby Hartman

2024-04-22 - 2:22:55 PM GMT- IP address: 174.218.195.91

 Document e-signed by Debby Hartman (debby@4hprop.com)

Signature Date: 2024-04-22 - 2:22:57 PM GMT - Time Source: server- IP address: 174.218.195.91

 Agreement completed.

2024-04-22 - 2:22:57 PM GMT