

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT ADDRESS	Overland Metropolitan District No. 5 c/o White Bear Ankele Tanaka & Waldron, P.C. 2154 East Commons Avenue, Suite 2000 Centennial, CO 80122	For the Year Ended 12/31/23 or fiscal year ended:
CONTACT PERSON	Blair M. Dickhoner	
PHONE	(303) 858-1800	
EMAIL	<a href="mailto:bdickhoner@wbapc.com">bdickhoner@wbapc.com</a>	

### 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:	Joy Tatton
TITLE	Independent Accountant
FIRM NAME (if applicable)	Tatton and Company, LLC
ADDRESS	PO Box 157, Cedaredge, CO 81413
PHONE	(970) 236-2580

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
 <u>Joy Tatton (Feb 5, 2025 15:59 MST)</u>	2/5/25

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small> <input checked="" type="checkbox"/>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small> <input type="checkbox"/>
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## 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 type="checkbox"/>	<input checked="" 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;">N/A</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; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" 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
General obligation bonds	\$ -	\$ -
Revenue bonds	\$ -	\$ -
Notes/Loans	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
Developer Advances	\$ -	\$ -
Other (specify):	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ 888,000,000.00</span> Date the debt was authorized: <span style="float: right; border: 1px solid black; padding: 2px;">11/8/22</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; border: 1px solid black; padding: 2px;">\$ -</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; border: 1px solid black; padding: 2px;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? <span style="float: right; border: 1px solid black; padding: 2px;"></span> What is the original date of the lease? <span style="float: right; border: 1px solid black; padding: 2px;"></span> Number of years of lease? <span style="float: right; border: 1px solid black; padding: 2px;"></span> Is the lease subject to annual appropriation? <span style="float: right; border: 1px solid black; padding: 2px;"></span> What are the annual lease payments? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</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>		\$ -
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</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

N/A

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	\$ -

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

Please answer the following question by marking in the appropriate box

Yes

No

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



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.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

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

Yes

No

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



If yes: **Date of formation:**

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



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

**10-3** Is the entity a metropolitan district?



Please indicate what services the entity provides:

**10-4** 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:**

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during the year?



If yes: **Date Filed:**

**10-6** Does the entity have a certified Mill Levy?



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

Bond Redemption mills

	-
General/Other mills	-
Total mills	-

General/Other mills

Total mills

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 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	<b>Print Board Member's Name</b> Chad Ellington	I Chad Ellington, 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>Chad Ellington</u> <small>Chad Ellington (Feb 5, 2025 19:10 MST)</small> Date: _____ My term Expires: May 2027
Board Member 2	<b>Print Board Member's Name</b> Leigh Lutz	I Leigh Lutz, 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>Leigh Lutz</u> <small>Leigh Lutz (Feb 5, 2025 16:17 MST)</small> Date: 02/05/2025 My term Expires: May 2027
Board Member 3	<b>Print Board Member's Name</b> Brian Jumps	I Brian Jumps, 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>Brian Jumps</u> <small>Brian Jumps (Feb 5, 2025 17:22 MST)</small> Date: _____ My term Expires: May 2025
Board Member 4	<b>Print Board Member's Name</b> Zada Steidl	I Zada Steidl, 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: May 2025
Board Member 5	<b>Print Board Member's Name</b> Eric Steidl	I Eric Steidl, 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>Eric Steidl</u> <small>Eric Steidl (Feb 6, 2025 08:34 MST)</small> Date: _____ My term Expires: May 2025
Board Member 6	<b>Print Board Member's Name</b>	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	<b>Print Board Member's Name</b>	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: _____












# OVMD5 2023 Audit Exemption


Final Audit Report

2025-02-11


Created:	2025-02-05
By:	Joy Tatton (joy@tattoncompany.com)
Status:	Canceled / Declined
Transaction ID:	CBJCHBCAABAAIg192ioQZ6IHTyjifB197ye_iwml_YW

## "OVMD5 2023 Audit Exemption" History


-  Document created by Joy Tatton (joy@tattoncompany.com)  
2025-02-05 - 10:50:54 PM GMT
-  Document emailed to Joy Tatton (joy@tattoncompany.com) for signature  
2025-02-05 - 10:50:58 PM GMT
-  Document emailed to Zada Steidl (rbluesky8@msn.com) for signature  
2025-02-05 - 10:50:59 PM GMT
-  Document emailed to Eric Steidl (ejstms46@gmail.com) for signature  
2025-02-05 - 10:50:59 PM GMT
-  Document emailed to Chad Ellington (chad@peakdevgrp.com) for signature  
2025-02-05 - 10:50:59 PM GMT
-  Document emailed to Imikelutz@gmail.com for signature  
2025-02-05 - 10:51:00 PM GMT
-  Document emailed to bjumps@jumpsplaw.com for signature  
2025-02-05 - 10:51:00 PM GMT
-  Document e-signed by Joy Tatton (joy@tattoncompany.com)  
Signature Date: 2025-02-05 - 10:59:16 PM GMT - Time Source: server
-  Email viewed by Imikelutz@gmail.com  
2025-02-05 - 11:16:21 PM GMT
-  Signer Imikelutz@gmail.com entered name at signing as Leigh Lutz  
2025-02-05 - 11:17:28 PM GMT
-  Document e-signed by Leigh Lutz (Imikelutz@gmail.com)  
Signature Date: 2025-02-05 - 11:17:30 PM GMT - Time Source: server

 Email viewed by bjumps@jumpslaw.com


2025-02-06 - 0:21:47 AM GMT

 Signer bjumps@jumpslaw.com entered name at signing as Brian Jumps


2025-02-06 - 0:22:36 AM GMT

 Document e-signed by Brian Jumps (bjumps@jumpslaw.com)

Signature Date: 2025-02-06 - 0:22:38 AM GMT - Time Source: server

 Email viewed by Chad Ellington (chad@peakdevgrp.com)

2025-02-06 - 2:10:29 AM GMT

 Document e-signed by Chad Ellington (chad@peakdevgrp.com)

Signature Date: 2025-02-06 - 2:10:55 AM GMT - Time Source: server

 Email viewed by Eric Steidl (ejstms46@gmail.com)

2025-02-06 - 3:34:31 PM GMT

 Document e-signed by Eric Steidl (ejstms46@gmail.com)

Signature Date: 2025-02-06 - 3:34:51 PM GMT - Time Source: server

 Document canceled by Joy Tatton (joy@tattoncompany.com)

2025-02-11 - 7:09:16 PM GMT