

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Van Den Berg Metropolitan District
P. O. Box 341
Ignacio, CO 81137

For the Year Ended
12/31/24
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Lovvis Glass
970 563-9556
lovvisglass@gmail.com

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

Lovvis Glass
Accountant
Silver Mountain Accounting, LLC
P. O. Box 1273, Ignacio, CO 81137
970 563-9556

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED (No exemption shall be granted prior to the close of said fiscal year)				
<i>Lovvis D Glass</i>	<i>3/6/2025</i>				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; border-bottom: 1px solid black;">GOVERNMENTAL (MODIFIED ACCRUAL BASIS)</th> <th style="width: 50%; border-bottom: 1px solid black;">PROPRIETARY (CASH OR BUDGETARY BASIS)</th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </table>	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)				
<input type="checkbox"/>	<input checked="" type="checkbox"/>				



PART 2 - REVENUES

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 the nearest dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in question 10-7)	\$ -	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	\$ 1	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree to table 4-4, column 'Issued during year')	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree to table 4-4, column 'Issued during year')	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): Property Owner Dues	\$ 28,155	
2-22		\$ -	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) TOTAL REVENUES	\$ 28,156	

PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 3,098	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,452	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 5,404	
3-9	Supplies	\$ 271	
3-10	Utilities and telephone	\$ 1,678	
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 to table 4-4, column 'Retired during year')	\$ 2,614	
3-18	Debt service interest	\$ 4,866	
3-19	Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	\$ -	
3-23	Other (specify): Water purchases from Southern Ute Tribe	\$ 9,171	
3-24	State of Colorado water testing fee	\$ 85	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES	\$ 29,639	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) 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? Yes No
(If 'No' is checked, skip to question 4-5)
(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)

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

Debt Service has not changed since 2008. The District has provided these documents in previous years.

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

Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts 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	\$ 110,233	\$ -	\$ 2,614	\$ 107,619
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 110,233	\$ -	\$ 2,614	\$ 107,619

**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 as of its fiscal year-end? Yes No

How much? \$ -

Date the debt was authorized:

- NEW** 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? Yes No

If yes: How much? \$ -

Date of the most recent Service Plan:

- 4-7 Does the entity intend to issue debt within the next calendar year? Yes No

If yes: How much? \$ -

- 4-8 Does the entity have debt that has been refinanced that it is still responsible for? Yes No

If yes: What is the amount outstanding? \$ -

- 4-9 Does the entity have any lease agreements? Yes No

If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation? Yes No

What are the annual lease payments? \$ -

Part 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	\$ 25,003	
5-2	Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS			\$ 25,003
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS			\$ -
TOTAL CASH AND INVESTMENTS			\$ 25,003

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.? Yes No N/A

- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? Yes No N/A

Part 5 - 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?
(If 'No' is checked, skip the rest of Part 6)
- 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:

Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 35,593	\$ -	\$ -	\$ 35,593
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): <i>Underground Domestic Water Delivery System & pump station</i>	\$ 810,157	\$ -	\$ -	\$ 810,157
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ (287,144)	\$ (20,254)	\$ -	\$ (307,398)
TOTAL	\$ 558,606	\$ (20,254)	\$ -	\$ 538,352

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

Part 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?
- 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:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

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:

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

If yes: Please indicate the amount appropriated for each fund separately for the year reported
 (Please make sure each individual fund's appropriation agrees to how the budget was adopted.
 Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Van Den Berg Metropolitan - General Account	\$22,985.00
Van Den Berg Metropolitan - Revenue Bond Account	\$7,480.00

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)]? Yes No

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Part 9 - if no, MUST use this space to provide any explanations

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? Yes No

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year? Yes No

If yes: Please list the NEW name:

Please list the PRIOR name:

- 10-3 Is the entity a metropolitan district? Yes No

- 10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services? Yes No

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

- 10-6 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:

- 10-7 Does the entity have a certified mill levy? Yes No

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

- 10-8 If the entity is a Title 32 Special District formed 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. Yes No N/A

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

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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 or type 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	Board Member's Name: Denise Durkan	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Denise Durkan</u>
		My term expires: May 8, 2027	Date <u>3/6/25</u>
Board Member 2	Board Member's Name: Clint Cordova	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Clint Cordova</u>
		My term expires: May 8, 2027	Date <u>3/6/25</u>
Board Member 3	Board Member's Name: Carla Miller	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Carla Miller</u>
		My term expires: May 6, 2025	Date <u>3/6/25</u>
Board Member 4	Board Member's Name: Lee Petty	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Lee Petty</u>
		My term expires: May 6, 2025	Date <u>3-6-25</u>
Board Member 5	Board Member's Name: Joshua Moenning	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature <u>Joshua Moenning</u>
		My term expires: May 6, 2025	Date <u>3/6/2025</u>
Board Member 6	Board Member's Name: _____	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
		My term expires: _____	Date _____
Board Member 7	Board Member's Name: _____	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
		My term expires: _____	Date _____

RESOLUTION NO. 2025-2

A RESOLUTION OF THE VAN DEN BERG METROPOLITAN DISTRICT APPROVES REQUESTING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024, FOR THE STATE OF COLORADO.

WHEREAS, the Board of Directors of the Van Den Berg Metropolitan District wishes to claim exemption from the audit requirement of Section, C.R.S. 29-1-603; and

WHEREAS, Section C.R.S. 29-1-604, states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for the Van Den Berg Metropolitan District exceed \$100,000 for Fiscal Year 2024; and

WHEREAS, an application for exemption from audit for Van Den Berg Metropolitan District will be prepared by Lovvis Glass, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit will be completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Van Den Berg Metropolitan District that a majority of the Board approves drafting the application for exemption from audit for Van Den Berg Metropolitan District for the Fiscal Year ending December 31, 2024; and when completed the document will be personally reviewed by the Board members and after a review and approval of the application, those member of the Board of Directors will sign the original "Application For Audit Exemption" for the Van Den Berg Metropolitan District for the fiscal year ended December 31, 2024.

Adopted this 12th day of February, 2025

VAN DEN BERG METROPOLITAN DISTRICT



Secretary/Treasurer, Carla Miller



Chairman, Denise Durkan

VAN DEN BERG METROPOLITAN DISTRICT

P.O. Box 341
Ignacio, CO 81137
970 563-9556

March 10, 2025

Office of the State Auditor
Local Government Audit Division
1525 Sherman Street, 7th Floor
Denver, CO 80203

RE: Request for Audit Exemption for 2024 calendar year

Dear Sir or Madame:

Enclosed please find the original application for the Van Den Berg Metropolitan District's "Application for Exemption From Audit - *Short Form*" and Resolution No. 2025-2. The Board of Directors of the District Approves Requesting an Exemption From Audit for Fiscal Year 2024. The enclosed original has been fully executed by all of the Board members. Our District completed a formal audit for the taxyear 2008. This year our District will have less than \$31,000.00 in revenue. All revenue is from the 28 property owner dues; the District does not receive any tax revenue. The District will not be receiving any additional grants or government loans in the near future.

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me.



Lovvis Downs Glass
970 563-9556 or
lovvisglass@gmail.com
Manager