



1 Oakwood Park Professional Plaza #205 | Castle Rock, CO 80104 | 303.688.2751 | AnderKobes.com

**LEAWOOD METROPOLITAN RECREATION
AND PARK DISTRICT**

AUDIT EXEMPTION

**FOR THE YEAR ENDED
DECEMBER 31, 2024**

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29A-1-601, C.R.S.), any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an Exemption from Audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

<http://www.lexisnexis.com/northdallas/colorado/>

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- ☐ Has the preparer signed the application?
- ☐ Has the entity corrected all prior year deficiencies as communicated by the OSA?
- ☐ Has the application been PERSONALLY reviewed and approved by the governing body?
- ☐ Are all sections of the form complete, including responses to all of the questions?
- ☐ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- ☐ Will this application be submitted electronically?

If yes, have you read and understand the Electronic Signature Policy?

See policy in Part 11

--or--

- ☐ If yes, have you included a resolution?
- ☐ Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- ☐ Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution at the end of this form.)
- ☐ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- ☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Check out our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more!

See the link below:

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal: <https://apps.leg.co.gov/osa/ig>

For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Important Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email addresses noted below.

Email: osa.ig@coleg.gov OR Phone: 303-869-3000

QUESTIONS?

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity Should be Reported on the Modified Accrual Basis

Proprietary Activity Should be Reported on the Cash or Budgetary Basis -- A budget is OSA's responsibility as prescribed in Part 3

Failure to file an application or demand of the amount could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Leewood Metropolitan Recreation and Park District
P.O. Box 620802
Littleton, CO 80162

For the Year Ended
12/31/2024
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Amanda Halbert, Treasurer
303-489-5020
lmprdtreasurer@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

Andrea L. Gaerdes
CPA
AnderKobes CPA Inc
1 Oakwood Park Plaza #205, Castle Rock, CO 80104
303-488-2751
Independent CPA

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED
(No exemption shall be granted prior to the close
of said fiscal year)

Andrea L. Gaerdes, CPA

3-7-2025

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 (3,4) and 32-1-104 (3), C.R.S.)

YES
☐

NO
☒

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Please indicate the name of the fund if a General Fund, Debt Service Fund, etc.

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)		Assets	Description	Proprietary/Placatory Funds (Cash or Budgetary Basis)	
		Fund#	Fund#			Fund#	Fund#
1-1	Cash & Cash Equivalents	\$ 24,593	\$ -	Cash & Cash Equivalents		\$ -	\$ -
1-2	Investments	\$ 321,157	\$ -	Investments		\$ -	\$ -
1-3	Receivables	\$ 190,458	\$ -	Receivables		\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds		\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets (specify...)		\$ -	\$ -
	All Other Assets	\$ -	\$ -			\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets		\$ -	\$ -
1-7	Other (specify...)	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 1-4)		\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets (specify...)		\$ -	\$ -
1-9		\$ -	\$ -			\$ -	\$ -
1-10		\$ -	\$ -			\$ -	\$ -
1-11		\$ -	\$ -			\$ -	\$ -
	(add lines 1-1 through 1-10)	\$ 536,608	\$ -	(add lines 1-1 through 1-10)	TOTAL ASSETS	\$ -	\$ -
1-12	Deferred Outflows of Resources:			Deferred Outflows of Resources		\$ -	\$ -
1-13	(specify...)	\$ -	\$ -	(specify...)		\$ -	\$ -
1-14	(add lines 1-12 through 1-13)	\$ -	\$ -	(add lines 1-12 through 1-13)	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15		\$ -	\$ -			\$ -	\$ -
	(add lines 1-12 through 1-13)	\$ 536,608	\$ -	(add lines 1-12 through 1-13)	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
				Liabilities			
1-16	Accounts Payable	\$ -	\$ -	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)	\$ -	\$ -	(add lines 1-16 through 1-20)	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities (specify...)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 1-4)		\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities (specify...)		\$ -	\$ -
1-24		\$ -	\$ -			\$ -	\$ -
1-25		\$ -	\$ -			\$ -	\$ -
1-26		\$ -	\$ -			\$ -	\$ -
1-27		\$ -	\$ -			\$ -	\$ -
	(add lines 1-22 through 1-26)	\$ -	\$ -	(add lines 1-22 through 1-26)	TOTAL LIABILITIES	\$ -	\$ -
1-28	Deferred Property Taxes	\$ 190,458	\$ -	Deferred Inflows of Resources		\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Pension/OPEB Related		\$ -	\$ -
1-30		\$ -	\$ -	Other (specify...)		\$ -	\$ -
	(add lines 1-28 through 1-29)	\$ 190,458	\$ -	(add lines 1-28 through 1-29)	TOTAL DEFERRED INFLOWS	\$ -	\$ -
						\$ -	\$ -
	Fund Balance	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets		\$ -	\$ -
1-31	Nonspendable Prepaid	\$ -	\$ -	Emergency Reserves		\$ -	\$ -
1-32	Restricted Inventory	\$ -	\$ -	Other Designations/Reserves		\$ -	\$ -
1-33	Restricted (LABOR)	\$ 6,392	\$ -	Restricted		\$ -	\$ -
1-34	Committed (specify...)	\$ 76,079	\$ -	Unassigned/Unrestricted		\$ -	\$ -
1-35	Assigned (specify...)	\$ -	\$ -			\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -			\$ -	\$ -
1-37		\$ 263,679	\$ -			\$ -	\$ -
	(add lines 1-31 through 1-36)	\$ 346,150	\$ -	(add lines 1-31 through 1-36)	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ -	\$ -
1-38		\$ -	\$ -			\$ -	\$ -
	(add lines 1-27, 1-30 and 1-37)	\$ -	\$ -	(add lines 1-27, 1-30 and 1-37)	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

Please use this space to provide explanations of any items in lines 1-38.

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #		Description	Governmental Funds		Proprietary/Fiduciary Funds	
			Fund*	Fund*	Fund*	Fund*
Tax Revenue						
2-1		Property (include mills levied in question 10-7)	\$ 197,071	\$ -	\$ -	\$ -
2-2		Specific Ownership	\$ 12,024	\$ -	\$ -	\$ -
2-3		Sales and Use Tax	\$ -	\$ -	\$ -	\$ -
2-4		Other Tax Revenue (specify...)	\$ -	\$ -	\$ -	\$ -
2-5		Interest on taxes	\$ 121	\$ -	\$ -	\$ -
2-6			\$ -	\$ -	\$ -	\$ -
2-7			\$ -	\$ -	\$ -	\$ -
2-8		Add lines 2-1 through 2-7	\$ 209,216	\$ -	\$ -	\$ -
TOTAL TAX REVENUE						
Licenses and Permits						
2-9		Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -
2-10		Conservation Trust Funds (Lottery)	\$ 19,821	\$ -	\$ -	\$ -
2-11		Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
2-12		Fire & Police Pension	\$ -	\$ -	\$ -	\$ -
2-13		Grants	\$ -	\$ -	\$ -	\$ -
2-14		Donations	\$ -	\$ -	\$ -	\$ -
2-15		Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -
2-16		Rental Income	\$ -	\$ -	\$ -	\$ -
2-17		Fines and Forfeits	\$ -	\$ -	\$ -	\$ -
2-18		Interest/Investment Income	\$ 17,498	\$ -	\$ -	\$ -
2-19		Tap Fees	\$ -	\$ -	\$ -	\$ -
2-20		Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
2-21		All Other (Miscellaneous)	\$ -	\$ -	\$ -	\$ -
2-22			\$ -	\$ -	\$ -	\$ -
2-23			\$ -	\$ -	\$ -	\$ -
2-24		Add lines 2-9 through 2-23	\$ 246,335	\$ -	\$ -	\$ -
TOTAL REVENUES						
Other Financing Sources						
2-25		Debt Proceeds	\$ -	\$ -	\$ -	\$ -
2-26		Lease Proceeds	\$ -	\$ -	\$ -	\$ -
2-27		Developer Advances	\$ -	\$ -	\$ -	\$ -
2-28		Other (specify...)	\$ -	\$ -	\$ -	\$ -
2-29			\$ -	\$ -	\$ -	\$ -
2-30		Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES						
2-31		Add lines 2-24 and 2-29	\$ 246,335	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER FINANCING SOURCES						
GRAND TOTALS (ALL FUNDS)			\$ 246,335	\$ -	\$ -	\$ -

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - STOP.
You may not use this form. An audit may be required. See Section 29-1-614, C.R.S., contact the OSA Local Government Division at (303) 869-3000 for assistance.

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - STOP
 You may not use this form. An audit may be required. See Section 29-1.014, C.R.S., or contact the OSA Local Government Division at (303) 869-1000 for assistance.

Please use this space to provide explanation of any item on this page.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Fund*	Fund*	Fund*	Description	Fund*	Fund*
		Fund*	Fund*						
Expenditures									
3-1	General Government						Expenses		
3-2	Judicial						General Operating & Administrative		
3-3	Law Enforcement						Salaries		
3-4	Fire						Payroll Taxes		
3-5	Highways & Streets						Contract Services		
3-6	Solid Waste						Employee Benefits		
3-7	Contributions to Fire & Police Pension Assoc.						Insurance		
3-8	Health						Accounting and Legal Fees		
3-9	Culture and Recreation						Repair and Maintenance		
3-10	Transfers to other districts						Supplies		
3-11	Other (specify:)						Utilities		
3-12							Contributions to Fire & Police Pension Assoc.		
3-13							Other (specify:)		
3-14	Capital Outlay						Capital Outlay		
3-15	Debt Service						Debt Service		
3-16	Principal (should match amount in 4-4)						Principal (should match amount in 4-4)		
3-17	Interest						Interest		
3-18	Bond Issuance Costs						Bond Issuance Costs		
3-19	Developer Principal Repayments						Developer Principal Repayments		
3-20	Developer Interest Repayments						Developer Interest Repayments		
3-21	All Other (specify:)						All Other (specify:)		
3-22									
3-23									
3-24									
		Add lines 3-1 through 3-23							
		TOTAL EXPENDITURES							
			\$ 184,964	\$ -					

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE LESS THAN \$750,000 - STOP.
 You may not use this form. An audit may be required. See Section 23-1-604, C.R.S. or contact the OSA Local Government Division at (303) 860-3000 for assistance.

Please add this space to provide explanation of any item on this page.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments.

4-1 Does the entity have outstanding debt? Yes ☐ No ☒
 (If "No" is checked, skip to question 4-5)

4-2 If "Yes" is checked, please attach a copy of the entity's debt repayment schedule.
 Is the debt repayment schedule attached? If no, **MUST** explain: Yes ☐ No ☐

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

4-4 Please complete the following table. If applicable, attach a copy of the debt schedule (or a copy of the debt schedule) to this form.

	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	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*All agree to pay now and future

Submittal-Based Information Technology Arrangements

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end (Section 29-1-095(2) C.R.S.)? Yes ☐ No ☒
 If yes:
 How much? \$ -

4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? Yes ☐ No ☒
 If yes:
 How much? \$ -

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? \$ -
 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?
 What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash, deposit, and investment balances.

Please use this space to provide any explanations or comments.

5-1 YEAR-END Total of ALL Checking and Savings accounts Amount \$ 24,993 Total \$ 24,993

5-2 Certificates of deposit Amount \$ - Total \$ -

5-3 **TOTAL CASH DEPOSITS:** Amount \$ 321,157 Total \$ 321,157

5-4 Are the entity's investments legal in accordance with Section 24-75-401, et seq., C.R.S.? Yes ☒ No ☐

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: Yes ☐ No ☒

TOTAL CASH AND INVESTMENTS: Amount \$ 321,157 Total \$ 346,150

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

- 6-1 Does the entity have capitalized assets? Yes ☒ No ☐
- 6-2 If "No" is checked, skip the rest of Part 6. 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 for GOVERNMENTAL FUNDS.

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 40,344	\$ -	\$ -	\$ 40,344
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 1,448,480	\$ -	\$ -	\$ 1,448,480
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBTA 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)	\$ (1,283,700)	\$ (23,202)	\$ -	\$ (1,306,902)
TOTAL	\$ 205,124	\$ (23,202)	\$ -	\$ 181,922

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 & SBTA 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 report to zero year-end balance.
* Depreciable intangible asset additions should be reported as capital assets on Part 6-13 and Supplement A, accompanying with the government's depreciation policy. Please explain any discrepancies.

PART 7 - PENSION INFORMATION

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

- 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, SD, 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?

Please use this space to provide any explanations or comments.

Please use this space to provide any explanations or comments.

PART 8 - BUDGET INFORMATION

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

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:

8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-104 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 Fund	Proprietary Fund	Total Appropriations By Fund
General Fund		238,488

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

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

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 entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency rescission requirement. All entities should determine if they meet this requirement of TABOR.

PART 10 - GENERAL INFORMATION

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

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:

Please list the PRIOR name:

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

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:

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.)

If yes: Date filed:

10-7 Does the entity have a certified mill levy?

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

Bond redemption mills:	
General/other mills:	3.730
Total mills:	3.730

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:

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

PART 11 - GOVERNING BODY APPROVAL

Please attach the following statement by marking at the appropriate box.

Office of the State Auditor - Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Signature

The Office of the State Auditor is required to conduct this form electronically. When you read the form, please mark at the appropriate box. The signature of the State Auditor is required to be signed by the individual. The signature of the State Auditor is required to be signed by the individual. The signature of the State Auditor is required to be signed by the individual.

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Print or type the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must sign below.

Board Member's Name Curtis G. Gault	Signature 	Date 10-2-25
Board Member's Name Judy Anderson, Vice President	Signature 	Date 10-2-25
Board Member's Name Andrea Hubert, Treasurer	Signature 	Date 10-2-25
Board Member's Name Curtis Dupree, Secretary	Signature 	Date 10/2/25
Board Member's Name Kyle Sargent	Signature 	Date 27 October 2025



1 Oakwood Park Professional Plaza #205 | Castle Rock, CO 80104 | 303.688.2751 | AnderKobes.com

To Board of Directors
Leawood Metropolitan Recreation and Park District
Littleton, Colorado 80123

Management is responsible for the accompanying financial statements of (the) Leawood Metropolitan Recreation and Park District (a governmental agency), which comprise the balance sheet as of December 31, 2024, and the related statements of revenues and expenditures for the year then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with the Statement of Standards of Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements included in the accompanying prescribed form nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of (the) Leawood Metropolitan Recreation and Park District and (the) Colorado State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Signed Exemption

AnderKobes CPA Inc

AnderKobes CPA Inc
Castle Rock, Colorado 80104
March 7, 2025

*Apologies for delay I am new Treasurer.
Old Treasurer did not know signature
needs.
Best, Candie Gatties*