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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**



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.

AnderKobes CPA Inc

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

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

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

Under the Local Government Audit Law (Section 29-1-801, et seq., 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 proposer 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.

FORMS AND INSTRUCTIONS WILL BE POSTED AS PROPOSED SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE.

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

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

<http://www.leg.state.co.us/statutes/Colorado/>

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:

<http://www.leg.state.co.us/osa/osa.htm>

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal.

<http://www.leg.state.co.us/osa/osa.htm>

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 80202

Please do not fax. The OSA's email addresses have been changed as of December 1, 2021. Please email us at osa@leg.state.co.us with your file name and address noted below.

QUESTIONS? Email: osa.lg@colorado.gov OR Phone: 303-865-3000

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 Accrual Basis. A pointer to GAAP provisions is provided in Part 2.

Failure to file an application for exemption of the required local government to seek an exemption from audit for both prior and the ensuing year.

is that AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM							
NAME OF GOVERNMENT ADDRESS	Greenwood Metropolitan Recreation and Park District P.O. Box 620402 Littleton, CO 80162			For the Year Ended 12/31/2024 or fiscal year ended:			
CONTACT PERSON PHONE EMAIL	Amanda Hallbert, Treasurer 303-488-8220 amj@treasurer@colorado.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 expenditures are at least \$100,000 but not more than \$700,000, and that independent means someone who is separate from the entity.							
NAME: TITLE: FIRM NAME (if applicable) ADDRESS PHONE RELATIONSHIP TO ENTITY	Andrea L. Geendes CPA AnderKobee CPA, Inc. 1 Oakwood Park Plaza #205, Castle Rock, CO 80104 303-488-2767 Independent CPA						
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED (this exemption shall be granted prior to the close of said fiscal year.)				
Andrea L. Geendes, 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 this year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-102 (8.3) and 32-1-164 (1), C.R.S.)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">YES</td> <td style="width: 50%; text-align: center;">NO</td> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☒</td> </tr> </table>	YES	NO	☐	☒	If Yes, date filed:
YES	NO						
☐	☒						

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PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

Please indicate the name of the fund(s): General Fund, Debt Service Fund, etc.

NOTE: Attach additional sheets, as necessary.

		Government Funds (Accounting Fund 101)			Proprietary Activity Funds (Cash and Equity Fund)		
Description		Fund	Fund	Fund	Description	Fund	Fund
Assets							
1-1	Cash & Cash Equivalents	\$ 24,955	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 321,157	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 190,456	\$ -	\$ -	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		\$ -	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 4-4)	\$ -	\$ -
1-7	Other (specify:)	\$ -	\$ -	\$ -	Other Long Term Assets (specify:)	\$ -	\$ -
1-8		\$ -	\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -	\$ -		\$ -	\$ -
1-11	TOTAL ASSETS	\$ 536,568	\$ -	\$ -	TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources							
1-12	(specify:)	\$ -	\$ -	\$ -	(specify:)	\$ -	\$ -
1-13	(specify:)	\$ -	\$ -	\$ -	(specify:)	\$ -	\$ -
1-14	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-15	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 636,608	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
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	TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ -	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	TOTAL LIABILITIES	\$ -	\$ -	\$ -	TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$ 190,456	\$ -	\$ -	Pension/OPFB Related	\$ -	\$ -
1-29	Lease related (as Lessor)	\$ -	\$ -	\$ -	Other (specify:)	\$ -	\$ -
1-30	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 190,456	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
Fund Balance							
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	Net Investment in Capital and Right to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -		\$ -	\$ -
1-33	Restricted (specify:)	\$ 6,290	\$ -	\$ -	Emergency Reserve	\$ -	\$ -
1-34	Committed (specify:)	\$ 79,079	\$ -	\$ -	Other Designations/Reserve	\$ -	\$ -
1-35	Assigned (specify:)	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned	\$ 283,679	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	TOTAL FUND BALANCE	\$ 369,504	\$ -	\$ -	TOTAL FUND BALANCE	\$ -	\$ -
Net Position							
Net Investment in Capital and Right to Use Assets							
Emergency Reserve							
Other Designations/Reserve							
Restricted							
Undesignated/Unreserved/Unrestricted							
TOTAL NET POSITION							
TOTAL DEFERRED INFLOWS OF RESOURCES							
TOTAL DEFERRED INFLOWS OF RESOURCES							

Please use this space to provide explanation of and items on this page.

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds					Proprietary Funds (if any)	
Line #	Description	Fund	Fund	Fund	Description	Fund	Fund	
Tax Revenue								
2-1	Property (include with line 1 in question 10-1)	\$ 197,071	\$ -	\$ -	Property (include with line 1 in question 10-1)	\$ -	\$ -	
2-2	Specific Ownership	\$ 12,028	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...)	\$ -	\$ -	\$ -	Other Tax Revenue (specify...)	\$ -	\$ -	
2-5	Interest on Bonds	\$ 121	\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -	\$ -		\$ -	\$ -	
2-8	TOTAL TAX REVENUE	\$ 209,219	\$ -	\$ -	TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (separately)	\$ -	\$ -	\$ -	Highway Users Tax Funds (separately)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ 19,621	\$ -	\$ -	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	\$ 17,496	\$ -	\$ -	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 (Miscellaneous)	\$ -	\$ -	\$ -	All Other (specify...)	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -		\$ -	\$ -	
2-24	TOTAL OTHER FINANCING SOURCES	\$ 246,335	\$ -	\$ -	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
Other Financing Sources								
2-25	Bond Proceeds	\$ -	\$ -	\$ -	Bond Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other (specify...)	\$ -	\$ -	\$ -	Other (specify...)	\$ -	\$ -	
2-29	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-30	TOTAL GOVERNMENTAL FUNDS REVENUES AND OTHER FINANCING SOURCES	\$ 246,336	\$ -	\$ -	TOTAL PROPRIETARY FUNDS REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	
2-31	GRAND TOTALS (ALL FUNDS)	\$ 246,336	\$ -	\$ -	GRAND TOTALS (ALL FUNDS)	\$ -	\$ -	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - \$1,000,000, You may not use this form. An audit may be required. See Section 29-1404, C.R.S., or contact the OSA Local Government Division at (303) 653-3306 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			Description	Proprietary Funds	
		Fund	Fund	Fund		Fund	Fund
Expenditures					Expenses		
3-1	General Government	\$ -	\$ -	\$ -	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	\$ 104,954	\$ -	\$ -	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	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 3-4)	\$ -	\$ -	\$ -	Principal (should match amount in 3-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other (specify...)	\$ -	\$ -	\$ -	All Other (specify...)	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	GRAND TOTAL GOVERNMENTAL FUNDS EXPENDITURES	\$ 104,954	\$ -	\$ -	GRAND TOTAL PROPRIETARY FUNDS EXPENSES	\$ -	\$ -
3-25					GRAND TOTAL ALL FUNDS	\$ -	\$ -
3-26	Interfund Transfers in	\$ -	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other (specify - enter negative for expense)	\$ -	\$ -
3-28	Other Expenditures (Revenue)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 3-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-18, 3-19)	\$ -	\$ -
3-32	GRAND TOTAL ALL FUNDS	\$ -	\$ -	\$ -	GRAND TOTAL ALL FUNDS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-26, less line 3-24, less line 3-32	\$ 61,371	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 3-30, less line 3-24, plus line 3-32, less line 3-28	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 384,779	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 348,950	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE THAN \$750,000 - STOP

You may not use this form. An audit may be required. See Section 23-3-004, C.R.S., or contact the OSA Local Government Division at (303) 860-3000 for assistance.

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

4-1 Does the entity have outstanding debt?
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, **NO** explain:

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

4-4 Are we completing the following debt schedule? If applicable:
(Check only if you are reporting on debt)
(Check all that apply, do not check any that do not apply)

	Outstanding at year-end	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Leases	\$ -	\$ -	\$ -	\$ -
Lease & SBITA (Liabilities (SARS 87 & 90))	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other specific	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*Subsequent-based illustration: Technology Arrangements

Notes: (a) If "Yes" to any of the above, please attach a copy of the debt schedule.

4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end (Section 28-1409(2) C.R.S.)?

If yes:
How much? \$ -
Date the debt was authorized: -

4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?

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?

If yes:
How much? \$ -

4-8 Does the entity have debt that has been refinanced that it is still responsible for?

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

4-9 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

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 24,893

5-2 Certificate of deposit \$ -

5-3 Cash and Investments

	Amount
Cash (Treasury & Accts)	\$ 321,157
TOTAL CASH AND INVESTMENTS	\$ 346,050

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, **NO** explain:

Please use this space to provide any explanations or comments.

Please use this space to provide any explanations or comments.

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

6-1 Does the entity have capitalized assets?
(If "No" is checked, skip the rest of Part 6)

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Please use this space to provide any explanations or comments.

6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 25-1-506, C.R.S.? If no, explain:

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6-3

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL PURPOSES	Beginning Balance of the year	Acquisitions	Disposals	Year-End Balance
Land	\$ 40,348	\$ -	\$ -	\$ 40,348
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 (specify):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (State a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (State a negative, or credit, balance)	\$ (1,283,700)	\$ (23,200)	\$ -	\$ (1,306,900)
TOTAL	\$ 256,124	\$ (23,200)	\$ -	\$ 181,822

6-4

Complete the following Capital & Right-to-Use Assets table for NON-GOVERNMENTAL PURPOSES	Beginning Balance of the year	Acquisitions	Disposals	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 (specify):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (State a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (State a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

For more information, please refer to the instructions for the Capital & Right-to-Use Assets table in the accompanying instructions.

PART 7 - PENSION INFORMATION

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

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Please use this space to provide any explanations or comments.

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

If yes:

Who administers the plan?

Indicate the contributions from:

Tier (specify, SS, sales, etc.):

State contribution amount:

Other (specify, donations, etc.):

What is the monthly benefit paid for 25 years of service per retiree as of Jan 1?

PART 8 - BUDGET INFORMATION

8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 25-1-113 C.R.S.? If no, **why?** explain:

Y ☒ N ☐ **3**

Please use this space to provide any explanations or comments.

8-2 Did the entity pass an appropriations resolution in accordance with Section 25-1-108 C.R.S.? If no, **why?** explain:

Y ☒ N ☐ **3**

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.)

Fund	Amount
General Fund	238,488

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

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

Y ☒ N ☐ **3**

Please use this space to provide any explanations or comments.

Note: An election to exempt the entity from the limited limitations of TABOR did not exempt the entity from the 2 percent emergency levy in question 9. All entities must determine if they meet the provisions of TABOR.

PART 10 - GENERAL INFORMATION

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

Y ☐ N ☒ **2**

Please use this space to provide any explanations or comments.

If yes: Date of formation:

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

Y ☐ N ☒ **0**

If yes: Please list the NEW name:

Please list the PREVIOUS name:

10-3 Is the entity a metropolitan district?

Y ☐ N ☒ **0**

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services?

Y ☐ N ☒ **0**

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

Y ☐ N ☒ **0**

If yes: Date filed:

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

Y ☐ N ☒ **0**

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

Bond redemption mills	
General other mills	3.790
	3.790

10-8 If the entity is a Title 32 Special District formed after 7/1/2008, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-062 (Section 32-1-207 C.R.S.)? If **no**, please explain.

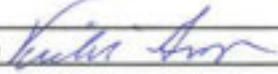
Please use this space to provide any additional explanation or comments not previously included.

OSA USE ONLY									
Entity Wide:		General Fund		Developmental Funds		Enterprise Funds			
Interfund and Cash & Investments	\$	345,750	Unencumbered Fund Balance	\$	119,758	State Tax Revenue	\$	338,118	
Current liabilities	\$	-	Total Fund Balance	\$	345,750	Revenue (Paying Debt Service)	\$	-	
Interfund inflow	\$	195,458	FY Fund Balance	\$	344,779	Enterprise Revenue	\$	-	
			Total Revenue	\$	345,535	Total Debt Service Principal	\$	248,115	
			Total Expenditures	\$	184,964	Total Debt Service Interest	\$	-	
						Total Assets	\$	136,858	
			Interfund In	\$	-	Total Liabilities	\$	-	
			Interfund Out	\$	-				
Governmental:									
Total Cash & Investments	\$	345,750	Programs						
Transfers In	\$	-	- Current Assets	\$	-	- New Position	\$	-	
Transfers Out	\$	-	- Deferred Outflow	\$	-	- FY Fund Position	\$	-	
Property Tax	\$	157,871	Current Liabilities	\$	-	Government Grants	\$	-	
Debt Service Principal	\$	-	- Deferred Inflow	\$	-	Total Outstanding Debt	\$	-	
Total Expenditures	\$	184,964	Cash & Investments	\$	-	Authorized but Unexpended	\$	-	
Total Developer Advances	\$	-	Principal Expense	\$	-	Total Authorized	\$	-	
Total Developer Payments	\$	-	Total Expenses	\$	-				

Entity Wide		General Fund		Capital Projects		Debt Service		Governmental Funds	
Invested Cash & Investments	\$	348,750	Unassigned Fund Balan	\$	118,750	Tax Fee Revenue	\$	309,110	
Current Liabilities	\$		Total Fund Balance	\$	348,750	Revenue Paying Debt Service	\$		
Debt and Inflow	\$	189,618	FY Fund Balance	\$	348,750	Total Revenue	\$	348,750	
			Total Revenue	\$	246,595	Total Debt Service Principal	\$		
			Total Expenditures	\$	184,364	Total Debt Service Interest	\$		
						Total Assets	\$	136,888	
			Interfund In	\$		Total Liabilities	\$		
			Interfund Out	\$					
Governmental			Proprietary	\$					
Total Cash & Investments	\$	348,750	Current Assets	\$		Debt Service Funds			
Transfers In	\$		Debt and Outflow	\$		Fee Position	\$		
Transfers Out	\$		Debt and Inflow	\$		FY Fee Position	\$		
Property Tax	\$	189,618	Current Liabilities	\$		Governmental Wide			
Debt Service Principal	\$		Debt and Inflow	\$		Total Outstanding Debt	\$		
Total Expenditures	\$	184,364	Cash & Investments	\$		Authorized but Unused	\$		
Total Developer Advances	\$		Principal Expense	\$		Year Authorized			
Total Developer Payments	\$		Total Expenditures	\$					

Governing Body Signatures

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	Zachary Sack, President	
My term expires on		
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	Date
		4/24/26
Board Member 2		
Board member's name	Carole Gottlieb, Treasurer	
My term expires on		
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	Date
		4/24/26
Board Member 3		
Board member's name	Marci Turaga, Secretary	
My term expires on		
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	Date
		4/24/26
Board Member 4		
Board member's name	Jesse Oppenorth	
My term expires on		
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	Date
		
Board Member 5		
Board member's name	Vickie Graves <i>VICKI GRAVES</i>	
My term expires on		
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	Date
		4/24/26
Board Member 6		
Board member's name		
My term expires on		
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	Date
Board Member 7		
Board member's name		
My term expires on		
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	Date

**LEAWOOD METROPOLITAN RECREATION AND PARK DISTRICT
JEFFERSON COUNTY, COLORADO**

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE YEAR 2024
FOR THE LEAWOOD METROPOLITAN RECREATION AND PARK DISTRICT,
STATE OF COLORADO.**

WHEREAS, the Board of Directors of the Leawood Metropolitan Recreation and Park District (the "District") wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars (\$750,000) for the fiscal year may, with the approval of the State Auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the District exceeded \$750,000 for the fiscal year ending December 31, 2024; and

WHEREAS, an application for exemption from audit for the District has been prepared by a person skilled in governmental accounting; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS
OF THE LEAWOOD METROPOLITAN RECREATION AND PARK
DISTRICT:**

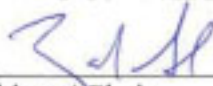
That the application for exemption from audit of the Leawood Metropolitan Recreation and Park District for the year ended December 31, 2024 has been personally reviewed and is hereby approved by the Board of Directors; and

That those members of the Board of Directors have signified their approval by signing below;
and

That this Resolution shall be attached to, and shall become a part of, the Application for
Exemption from Audit of the District for the year ended December 31, 2024.

ADOPTED THIS 24 DAY OF April, 2026.

LEAWOOD METROPOLITAN RECREATION AND PARK DISTRICT

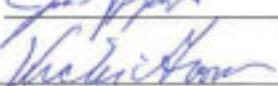
By: 
President/Chair

ATTEST:

Secretary



BOARD OF DIRECTORS

Name (Print)		Term Expires	Signature	Date
Zach Sack	President	May 25 – May 29	<u></u>	
Carole Gottlieb	Treasurer	May 25 – May 29	<u></u>	
Marci Turaga	Secretary	May 25 – May 27	<u></u>	4/24/26
Jesse Openorth	Director	May 25 – May 27	<u></u>	
Vicki Grove	Director	May 25 to May 2	<u></u>	4/24/26