

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS

HORSESHOE RIDGE METROPOLITAN DISTRICT NO. 2

c/o Spencer Fane LLP
1700 Lincoln Street, Suite 2000
Denver, CO 80203
David O'Leary
(303) 839-3800
doleary@spencerfane.com

For the Year Ended
12/31/2023
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

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:

Cathy Fromm

TITLE

Partner

FIRM NAME (if applicable)

Fromm & Company LLC

ADDRESS

8200 S. Quebec Street, Suite A3 - 305, Centennial, CO 80112

PHONE

(303) 912-8401

RELATIONSHIP TO ENTITY

CPA

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

Cathy Fromm

3.21.24

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

YES NO

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*	Fund*	Fund*	
Assets						
1-1	Cash & Cash Equivalents	-	-	-	-	
1-2	Investments	-	-	-	-	
1-3	Receivables	-	-	-	-	
1-4	Due from Other Entities or Funds	2,874	-	-	-	
1-5	Property Tax Receivable	649,771	-	-	-	
1-6	All Other Assets [specify...]	-	-	-	-	
1-7	Lease Receivable (as Lessor)	-	-	-	-	
1-8		-	-	-	-	
1-9		-	-	-	-	
1-10		-	-	-	-	
1-11		652,645	-	-	-	
TOTAL ASSETS		652,645	-	-	-	
Deferred Outflows of Resources:						
1-12	[specify...]	-	-	-	-	
1-13	[specify...]	-	-	-	-	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	-	-	-	-	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	652,645	-	-	-	
Liabilities						
1-16	Accounts Payable	-	-	-	-	
1-17	Accrued Payroll and Related Liabilities	-	-	-	-	
1-18	Unearned Revenue	-	-	-	-	
1-19	Due to Other Entities or Funds	2,874	-	-	-	
1-20	All Other Current Liabilities	-	-	-	-	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	2,874	-	-	-	
1-22	All Other Liabilities [specify...]	-	-	-	-	
1-23		-	-	-	-	
1-24		-	-	-	-	
1-25		-	-	-	-	
1-26		-	-	-	-	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	2,874	-	-	-	
Deferred Inflows of Resources:						
1-28	Deferred Property Taxes	649,771	-	-	-	
1-29	Lease related (as lessor)	-	-	-	-	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	649,771	-	-	-	
Fund Balance						
1-31	Nonspendable Prepaid	-	-	-	-	
1-32	Nonspendable Inventory	-	-	-	-	
1-33	Restricted [specify...]	-	-	-	-	
1-34	Committed [specify...]	-	-	-	-	
1-35	Assigned [specify...]	-	-	-	-	
1-36	Unassigned:	-	-	-	-	
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	-	-	-	-	
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE		652,645	-	-	-	
Net Position						
Net Investment in Capital and Right-to Use Assets						
Emergency Reserves						
Other Designations/Reserves						
Restricted						
Unassigned/Unrestricted						
TOTAL NET POSITION		-	-	-	-	
This total should be the same as line 3-33						
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION						
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		-	-	-	-	
This total should be the same as line 1-15						

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Tax Revenue	Description	Proprietary/Fiduciary Funds	
		General Fund*	Fund*			Fund*	Fund*
2-1	Property (include mills levied in Question 10-6)	\$ 479,222	\$ -	Property (include mills levied in Question 10-6)		\$ -	\$ -
2-2	Specific Ownership	\$ 44,440	\$ -	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 Property Tax	\$ 35	\$ -			\$ -	\$ -
2-6		\$ -	\$ -			\$ -	\$ -
2-7		\$ -	\$ -			\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ 523,697	\$ -	Add lines 2-1 through 2-7		\$ -	\$ -
	TOTAL TAX REVENUE			TOTAL TAX REVENUE			
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits		\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)		\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	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	\$ -	\$ -	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 (specify...):	\$ -	\$ -	All Other (specify...):		\$ -	\$ -
2-23		\$ -	\$ -			\$ -	\$ -
2-24	Add lines 2-8 through 2-23	\$ 523,697	\$ -	Add lines 2-8 through 2-23		\$ -	\$ -
	TOTAL REVENUES			TOTAL REVENUES			
2-25	Other Financing Sources			Other Financing Sources			
2-26	Debt Proceeds	\$ -	\$ -	Debt Proceeds		\$ -	\$ -
2-27	Lease Proceeds	\$ -	\$ -	Lease Proceeds		\$ -	\$ -
2-28	Developer Advances	\$ -	\$ -	Developer Advances		\$ -	\$ -
2-28	Other (specify...):	\$ -	\$ -	Other (specify...):		\$ -	\$ -
2-29	Add lines 2-25 through 2-28	\$ -	\$ -	Add lines 2-25 through 2-28		\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES			
2-30	Add lines 2-24 and 2-29	\$ 523,697	\$ -	Add lines 2-24 and 2-29		\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES			
	GRAND TOTALS			GRAND TOTALS			
		\$ 523,697	\$ -			\$ -	\$ 523,697

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

Line #	Description	Governmental Funds		Proprietary/Iduciary Funds	
		General Fund*	Fund*	Fund*	Fund*
Expenditures					
3-1	General Government	\$ -	\$ -	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -
3-10	Transfers to other districts	\$ 516,508	\$ -	\$ -	\$ -
3-11	Other [specify...]:	\$ -	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -
3-15	Debt Service	\$ -	\$ -	\$ -	\$ -
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -
3-17	Interest	\$ -	\$ -	\$ -	\$ -
3-18	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
3-19	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -
3-20	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -
3-21	All Other [specify...]:	\$ -	\$ -	\$ -	\$ -
3-22	County Treasurer's Fee	\$ 7,189	\$ -	\$ -	\$ -
3-22	TOTAL EXPENDITURES	\$ 523,697	\$ -	\$ -	\$ 523,697
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -
3-26		\$ -	\$ -	\$ -	\$ -
3-27		\$ -	\$ -	\$ -	\$ -
3-28		\$ -	\$ -	\$ -	\$ -
3-29	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
3-31	Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	\$ -	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	\$ -	\$ -
3-33	This total should be the same as line 1-37.	\$ -	\$ -	\$ -	\$ -
3-33	TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.	\$ -	\$ -	\$ -	\$ -

Please use this space to provide explanation of any items 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

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

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

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of 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	\$ -	\$ -	\$ -	\$ -

*Must agree to prior year-end balance

****Subscription Based Information Technology Arrangements**

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO

If yes: How much? \$ _____

4-6 Does the debt was authorized: Date the debt was authorized: _____

If yes: Does the entity intend to issue debt within the next calendar year?

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

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

4-8 Does the entity have any lease agreements?

If yes: What is being leased? _____

What is the original date of the lease? _____

Number of years of lease? _____

Is the lease subject to annual appropriation?

What are the annual lease payments? \$ _____

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	TOTAL
Certificates of deposit	\$ -	\$ -
TOTAL CASH DEPOSITS	\$ -	\$ -

Investments (if investment is a mutual fund, please list underlying investments):

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS		

5-3

Please answer the following question by marking in the appropriate box

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.)? If no, **MUST** explain:

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

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

6-3

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL 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 & SBITA 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	\$ -	\$ -	\$ -	\$ -

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

PART 7 - PENSION INFORMATION

Please use this space to provide any explanations or comments:

- 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.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

PART 8 - BUDGET INFORMATION

Please answer the following question 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: 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 appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 530,221
	\$ -
	\$ -
	\$ -

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

Please answer the following question 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)]? YES NO

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.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity? YES NO

Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO

If yes: NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

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

None - Levy & Collect Taxes for District No. 1

- 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:

Horseshoe Ridge Metropolitan District No. 1 - Tax Sharing for Operations & Debt Service

- 10-6 Does the entity have a certified mill levy? YES NO

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

Bond Redemption mills	34.680
General/Other mills	5.000
Total mills	39.680

- 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. YES NO N/A

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

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$	\$	523,697
Current Liabilities	\$	\$	-
Deferred Inflow	\$	\$	523,697
Governmental			
Total Cash & Investments	\$	\$	652,645
Transfers In	\$	\$	-
Transfers Out	\$	\$	-
Property Tax	\$	\$	-
Debt Service Principal	\$	\$	-
Total Expenditures	\$	\$	-
Total Developer Advances	\$	\$	-
Total Developer Repayments	\$	\$	2,874
General Fund			
Unrestricted Fund Balan	\$	\$	-
Total Fund Balance	\$	\$	-
PY Fund Balance	\$	\$	-
Total Revenue	\$	\$	523,697
Total Expenditures	\$	\$	523,697
	\$	\$	-
Interfund In	\$	\$	-
Interfund Out	\$	\$	-
Proprietary	\$	\$	-
Current Assets	\$	\$	-
Deferred Outflow	\$	\$	-
Current Liabilities	\$	\$	-
Deferred Inflow	\$	\$	-
Cash & Investments	\$	\$	-
Principal Expense	\$	\$	-
Enterprise Funds			
Net Position	\$	\$	-
PY Net Position	\$	\$	-
Government-Wide			
Total Outstanding Debt	\$	\$	-
Authorized but Unissued	\$	\$	-
Year Authorized	\$	\$	-
	\$	\$	-
	\$	\$	-
	\$	\$	-

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 Procedures

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:

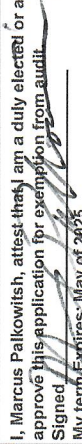

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

MUST Print the names of ALL members of the governing body below.

1	Full Name	A MAJORITY of the members of the governing body must sign below.	
	Jason Hamel	I, Jason Hamel, attest that 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 of 2027	
	Thomas Johnson	I, Thomas Johnson, attest that 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 of 2027	
	Marcus Palkowitsh	I, Marcus Palkowitsh, attest that 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: 3-24-24 My term Expires: May of 2025	
	John Will	I, John Will, attest that 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: 3/25/24 My term Expires: May of 2025	
	Brian McKelvey	I, Brian McKelvey, attest that 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 of 2025	
	N/A	I, _____, attest that 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: _____	
	N/A	I, _____, attest that 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: _____	

PART 12 - 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 Procedures

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:

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- 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.
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 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

MUST Print the names of ALL members of the governing body below.

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

1	Full Name Jason Hamel	Date: _____ Signed _____ My term Expires: May of 2027	I, Jason Hamel, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
2	Full Name Thomas Johnson	Date: _____ Signed _____ My term Expires: May of 2027	I, Thomas Johnson, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
3	Full Name Marcus Palkowitsh	Date: _____ Signed _____ My term Expires: May of 2025	I, Marcus Palkowitsh, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
4	Full Name John Will	Date: _____ Signed _____ My term Expires: May of 2025	I, John Will, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
5	Full Name Brian McKelvey	Date: _____ Signed <u>Brian McKelvey</u> My term Expires: May of 2025	I, Brian McKelvey, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
6	N/A	Date: _____ Signed _____ My term Expires: _____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
7	N/A	Date: _____ Signed _____ My term Expires: _____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.







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Final Audit Report

2024-03-29

Created:	2024-03-29
By:	Corbin Fromm (corbin@frommco.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAALeomrM24rwxh8PC7B9SPkBRRIsg53y4I

"HRMD2 - 2023 Signature Page" History

-  Document created by Corbin Fromm (corbin@frommco.us)
2024-03-29 - 7:44:39 PM GMT - IP address: 24.9.42.24
-  Document emailed to brian.mckelvey@brightharboradvisors.com for signature
2024-03-29 - 7:46:06 PM GMT
-  Email viewed by brian.mckelvey@brightharboradvisors.com
2024-03-29 - 7:57:24 PM GMT - IP address: 174.29.148.188
-  Signer brian.mckelvey@brightharboradvisors.com entered name at signing as Brian C. Mckelvey
2024-03-29 - 7:57:51 PM GMT - IP address: 174.29.148.188
-  Document e-signed by Brian C. Mckelvey (brian.mckelvey@brightharboradvisors.com)
Signature Date: 2024-03-29 - 7:57:53 PM GMT - Time Source: server- IP address: 174.29.148.188
-  Agreement completed.
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