

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

| | |
|--------------------|--------------------------------------|
| NAME OF GOVERNMENT | Aberdeen Metropolitan District No. 1 |
| ADDRESS | 8390 E Crescent Parkway |
| | Suite 300 |
| | Greenwood Village, CO 80111 |
| CONTACT PERSON | Margaret Henderson |
| PHONE | 303-779-5710 |
| EMAIL | Margaret.Henderson@claconnect.com |

For the Year Ended
12/31/2022
or fiscal year ended:

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: | Margaret Henderson |
| TITLE | Accountant for the District |
| FIRM NAME (if applicable) | CliftonLarsonAllen LLP |
| ADDRESS | 8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111 |
| PHONE | 303-779-5710 |
| DATE PREPARED | 3/06/2023 |
| RELATIONSHIP TO ENTITY | CPA Firm providing accounting services to the District |

PREPARER (SIGNATURE REQUIRED)

SEE ATTACHED ACCOUNTANT'S COMPLIATION REPORT

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: |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | |
|--|--|--------------------|-------------------|--|-----------------------------|-------|
| | | General Fund | Debt Service Fund | | Fund* | Fund* |
| Assets | | | | Assets | | |
| 1-1 | Cash & Cash Equivalents | \$ 8,596 | \$ - | Cash & Cash Equivalents | \$ - | \$ - |
| 1-2 | Investments | \$ 180,338 | \$ 80,620 | Investments | \$ - | \$ - |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ - | \$ - |
| 1-4 | Due from Other Entities or Funds | \$ - | \$ - | Due from Other Entities or Funds | \$ - | \$ - |
| 1-5 | Property Tax Receivable | \$ 80,862 | \$ 252,694 | Other Current Assets [specify...] | \$ - | \$ - |
| | All Other Assets [specify...] | | | | \$ - | \$ - |
| 1-6 | Lease Receivable (as Lessor) | \$ - | \$ - | | \$ - | \$ - |
| 1-7 | Prepaid Insurance | \$ 2,521 | \$ - | Total Current Assets | \$ - | \$ - |
| 1-8 | | \$ - | \$ - | Capital & Right to Use Assets, net (from Part 6-4) | \$ - | \$ - |
| 1-9 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 272,317 | \$ 333,314 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - |
| Deferred Outflows of Resources: | | | | Deferred Outflows of Resources | | |
| 1-12 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - |
| 1-13 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - |
| 1-14 | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 272,317 | \$ 333,314 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - |
| Liabilities | | | | Liabilities | | |
| 1-16 | Accounts Payable | \$ 14,560 | \$ - | Accounts Payable | \$ - | \$ - |
| 1-17 | Accrued Payroll and Related Liabilities | \$ - | \$ - | Accrued Payroll and Related Liabilities | \$ - | \$ - |
| 1-18 | Unearned Property Tax 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) TOTAL CURRENT LIABILITIES | \$ 14,560 | \$ - | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - |
| 1-22 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - |
| 1-23 | Due to County | \$ 23,686 | \$ 74,019 | Other Liabilities [specify...]: | \$ - | \$ - |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - |
| 1-27 | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ 38,246 | \$ 74,019 | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - |
| Deferred Inflows of Resources: | | | | Deferred Inflows of Resources | | |
| 1-28 | Deferred Property Taxes | \$ 80,862 | \$ 252,694 | Pension/OPEB Related | \$ - | \$ - |
| 1-29 | Lease related (as lessor) | \$ - | \$ - | Other [specify...] | \$ - | \$ - |
| 1-30 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ 80,862 | \$ 252,694 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ - | \$ - |
| Fund Balance | | | | Net Position | | |
| 1-31 | Nonspendable Prepaid | \$ 2,521 | \$ - | Net Investment in Capital Assets | \$ - | \$ - |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | | \$ - | \$ - |
| 1-33 | Restricted: TABOR, Debt Service | \$ 3,000 | \$ 6,601 | Emergency Reserves | \$ - | \$ - |
| 1-34 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - |
| 1-35 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - |
| 1-36 | Unassigned: | \$ 147,688 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - |
| 1-37 | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ 153,209 | \$ 6,601 | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION | \$ - | \$ - |
| 1-38 | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 272,317 | \$ 333,314 | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - |

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | | |
|--------------------------------|---|--------------------|-------------------|---|-----------------------------|-------|---------------------|--|
| | | General Fund | Debt Service Fund | | Fund* | Fund* | | |
| Tax Revenue | | | | Tax Revenue | | | | Please use this space to provide explanation of any items on this page |
| 2-1 | Property [include mills levied in Question 10-6] | \$ 85,131 | \$ 266,034 | Property [include mills levied in Question 10-6] | \$ - | \$ - | | |
| 2-2 | Specific Ownership | \$ 6,790 | \$ 21,218 | Specific Ownership | \$ - | \$ - | | |
| 2-3 | Sales and Use Tax | \$ - | \$ - | Sales and Use Tax | \$ - | \$ - | | |
| 2-4 | Other Tax Revenue [specify...]: | \$ - | \$ - | Other Tax Revenue [specify...]: | \$ - | \$ - | | |
| 2-5 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-6 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-7 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-8 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ 91,921 | \$ 287,252 | Add lines 2-1 through 2-7 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 | \$ 3,726 | \$ 3,526 | 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 TOTAL REVENUES | \$ 95,647 | \$ 290,778 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | | |
| Other Financing Sources | | | | Other Financing Sources | | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | Debt Proceeds | \$ - | \$ - | | |
| 2-26 | Lease Proceeds | \$ - | \$ - | Lease Proceeds | \$ - | \$ - | | |
| 2-27 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | | |
| 2-28 | Other [specify...]: | \$ - | \$ - | Other [specify...]: | \$ - | \$ - | | |
| 2-29 | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | GRAND TOTALS | |
| 2-30 | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 95,647 | \$ 290,778 | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | \$ 386,425 | |

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 | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------------------|---|-----------------------------|-------|--|
| | | General Fund | Debt Service Fund | | Fund* | Fund* | |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ 34,373 | \$ 4,406 | 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 | \$ - | \$ - | 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 4-4) | \$ - | \$ - | Principal (should match amount in 4-4) | \$ - | \$ - | |
| 3-16 | Interest | \$ 34,728 | \$ 283,278 | 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 | Add lines 3-1 through 3-21 | \$ 69,101 | \$ 287,684 | Add lines 3-1 through 3-21 | \$ - | \$ - | |
| | TOTAL EXPENDITURES | | | TOTAL EXPENSES | | | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | \$ 356,785 |
| 3-24 | Interfund Transfers Out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation/Amortization | \$ - | \$ - | |
| 3-26 | | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) | | | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29 | \$ 26,546 | \$ 3,094 | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | \$ - | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ 126,663 | \$ 3,506 | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 | | | Net Position, December 31 | | | |
| | Sum of Lines 3-30, 3-31, and 3-32 | | | Sum of Lines 3-30, 3-31, and 3-32 | | | |
| | This total should be the same as line 1-37. | \$ 153,209 | \$ 6,600 | This total should be the same as line 1-37. | \$ - | \$ - | |

IF GRAND 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.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

| | | | | | |
|-----|--|-------------------------------------|-------------------------------------|-------------|---------------------|
| 4-1 | Does the entity have outstanding debt? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 4-4 | Please complete the following debt schedule, if applicable: (please only include principal amounts) | | | | |
| | General obligation bonds | \$ 7,870,000 | \$ - | \$ - | \$ 7,870,000 |
| | Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| | Notes/Loans | \$ 1,164,719 | \$ - | \$ - | \$ 1,164,719 |
| | Lease Liabilities | \$ - | \$ - | \$ - | \$ - |
| | Developer Advances | \$ - | \$ - | \$ - | \$ - |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 9,034,719 | \$ - | \$ - | \$ 9,034,719 |

4-2: Debt service schedules are attached for the G.O Bonds, There are no debt service schedules for the Commerce City note. For the Commerce City note, the District has agreed to levy 6 mills annually and remit the gross amount as the repayment on note.
4-3: Currently, pledged revenue of the District is not sufficient to pay, when due, the debt service requirements with respect to the bonds. For so long as the District levies the Maximum Required Mill Levy, the inability of the District to pay debt service requirements with respect to the bonds when they come due does not constitute an event of default. For 2022, the District levied the Maximum Required Mill Levy of 50.000.

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES NO

| | | | | |
|-----|--|-------------------------------------|-------------------------------------|--|
| 4-5 | Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | How much? Date the debt was authorized: | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <div style="border: 1px solid black; padding: 2px;">\$ 82,330,000</div> <div style="border: 1px solid black; padding: 2px; margin-top: 2px;">11/5/2003</div> | | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | How much? | | | |
| | <div style="border: 1px solid black; padding: 2px;">\$ -</div> | | | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What is the amount outstanding? | | | |
| | <div style="border: 1px solid black; padding: 2px;">\$ -</div> | | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What is being leased? | | | |
| | What is the original date of the lease? | | | |
| | Number of years of lease? | | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | What are the annual lease payments? | | | |
| | <div style="border: 1px solid black; padding: 2px;">\$ -</div> | | | |

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

| | | | | |
|-----|---|------------|-------------------|--|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts | \$ 8,596 | | |
| 5-2 | Certificates of deposit | \$ - | | |
| | TOTAL CASH DEPOSITS | | \$ 8,596 | |
| | Investments (if investment is a mutual fund, please list underlying investments): | | | |
| | CSAFE | \$ 260,958 | | |
| | | \$ - | | |
| | | \$ - | | |
| | | \$ - | | |
| | TOTAL INVESTMENTS | | \$ 260,958 | |
| | TOTAL CASH AND INVESTMENTS | | \$ 269,554 | |

Please answer the following question by marking in the appropriate box

YES NO N/A

| | | | | |
|-----|--|-------------------------------------|--------------------------|--------------------------|
| 5-4 | Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

| Please answer the following question by marking in the appropriate box | | YES | NO | Please use this space to provide any explanations or comments: | |
|--|--|--|-------------------------------------|--|------------------|
| 6-1 | Does the entity have capitalized assets? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 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: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| N/A | | | | | |
| 6-3 | Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS: | | | | |
| | | Balance - beginning of the year ¹ | Additions ² | Deletions | Year-End Balance |
| Land | | \$ - | \$ - | \$ - | \$ - |
| Buildings | | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | | \$ - | \$ - | \$ - | \$ - |
| Leased Right-to-Use Assets | | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Leased 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 Right-to-Use Assets | | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Leased 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

| * | | YES | NO | Please use this space to provide any explanations or comments: |
|---|--|--------------------------|-------------------------------------|--|
| 7-1 | Does the entity have an "old hire" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 7-2 | Does the entity have a volunteer firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | Who administers the plan? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 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 | | YES | NO | N/A | Please use this space to provide any explanations or comments: |
|--|--|-------------------------------------|--------------------------|--------------------------|--|
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 8-2 | Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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 | \$ 80,000 |
| Debt Service Fund | \$ 313,503 |
| | \$ - |
| | \$ - |

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

| Please answer the following question by marking in the appropriate box | | YES | NO | Please use this space to provide any explanations or comments: |
|--|--|-------------------------------------|--------------------------|--|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

PART 10 - GENERAL INFORMATION

| Please answer the following question by marking in the appropriate box | | YES | NO | Please use this space to provide any explanations or comments: 10-4: Street improvements, traffic and safety controls, water, sanitary and storm sewer, parks and recreation, television relay and translation, and mosquito control. |
|--|--|-------------------------------------|-------------------------------------|--|
| 10-1 | Is this application for a newly formed governmental entity? If yes: Date of formation: <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-2 | Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-3 | Is the entity a metropolitan district? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 10-4 | Please indicate what services the entity provides: <input type="text" value="See Notes"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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: <input type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-6 | Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | Bond Redemption mills | 50.000 | | |
| | General/Other mills | 16.000 | | |
| | Total mills | 66.000 | | |

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

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:

- 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.

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

A MAJORITY of the members of the governing body must complete and sign in the column below.

| 1 | Full Name | DocuSigned by: I, James Harmon, 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: <u>3/6/2023</u> My term Expires: <u>May 2025</u> <small>C9828EC8E0DD493...</small> |
|---|--|--|
| 2 | Full Name James Harmon | DocuSigned by: I, Lawrence Jacobson, 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 <u>Lawrence Jacobson</u> _____ Date: <u>3/6/2023</u> My term Expires: <u>May 2025</u> <small>D1C8C463C7E8468...</small> |
| 3 | Full Name Lawrence Jacobson | DocuSigned by: I, Mark Rehm, 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 <u>Mark Rehm</u> _____ Date: <u>3/6/2023</u> My term Expires: <u>May 2023</u> <small>C939EABDC39467...</small> |
| 4 | Full Name Mark Rehm | DocuSigned by: I, Lauren Morley, 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 <u>Lauren Morley</u> _____ Date: <u>3/8/2023</u> My term Expires: <u>May 2025</u> <small>080193ED496F473...</small> |
| 5 | Full Name Lauren Morley | DocuSigned by: I, Geneva Cruz-La Santa, 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 <u>Geneva Cruz-La Santa</u> _____ Date: <u>3/10/2023</u> My term Expires: <u>May 2023</u> <small>9C0FA09C3C9E4A0...</small> |
| 6 | Full Name Geneva Cruz-La Santa | 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: _____ |
| 7 | Full Name | 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: _____ |



CliftonLarsonAllen LLP
8390 East Crescent Pkwy., Suite 300
Greenwood Village, CO 80111

phone 303-779-5710 fax 303-779-0348
CLAconnect.com

Accountant's Compilation Report

Board of Directors
Aberdeen Metropolitan District No. 1
Adams County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Aberdeen Metropolitan District No. 1 as of and for the year ended December 31, 2022, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Aberdeen Metropolitan District No. 1.

Margaret Henderson

Greenwood Village, Colorado
March 6, 2023

Certificate Of Completion

| | |
|--|----------------------------|
| Envelope Id: 916132EAD29F4C67A968C5CCE7906FED | Status: Completed |
| Subject: Complete with DocuSign: Aberdeen Metropolitan District No. 1 - 2022 Audit Exemption.pdf | |
| Client Name: Aberdeen Metropolitan District No. 1 | |
| Client Number: A521129 | |
| Source Envelope: | |
| Document Pages: 9 | Signatures: 5 |
| Certificate Pages: 5 | Initials: 0 |
| AutoNav: Enabled | Envelope Originator: |
| Envelopeld Stamping: Enabled | CJ Cook |
| Time Zone: (UTC-06:00) Central Time (US & Canada) | 220 S 6th St Ste 300 |
| | Minneapolis, MN 55402-1418 |
| | cj.cook@claconnect.com |
| | IP Address: 50.169.146.162 |


Record Tracking

| | | |
|---------------------|------------------------|--------------------|
| Status: Original | Holder: CJ Cook | Location: DocuSign |
| 3/6/2023 4:15:37 PM | cj.cook@claconnect.com | |

Signer Events

Geneva Cruz-La Santa
 gcruz-lasanta@cpandm.net
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 9C0FA09C3C9E4A0...

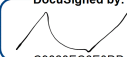
Timestamp

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 Viewed: 3/10/2023 8:17:03 AM
 Signed: 3/10/2023 8:17:36 AM

Signature Adoption: Drawn on Device
 Using IP Address: 172.59.104.6
 Signed using mobile

Electronic Record and Signature Disclosure:
 Accepted: 3/10/2023 8:17:03 AM
 ID: fe07bcd9-02e2-401f-86bb-e7e1149fae6be

James Harmon
 jharmon@cpandm.net
 CEO
 Antero Homes
 Security Level: Email, Account Authentication (None)

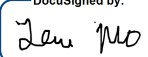
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Signature Adoption: Drawn on Device
 Using IP Address: 75.167.127.137
 Signed using mobile

Electronic Record and Signature Disclosure:
 Accepted: 3/6/2023 8:27:10 PM
 ID: 84a2e5d3-1dbb-4ba5-a522-7119d65ada08

Lauren Morley
 lmorley@cpandm.net
 Managing Member
 NIGID Fundraising Committee
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 080193ED496F473...

Sent: 3/6/2023 4:25:58 PM
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Signature Adoption: Drawn on Device
 Using IP Address: 174.246.133.171
 Signed using mobile

Electronic Record and Signature Disclosure:
 Accepted: 3/8/2023 7:57:05 AM
 ID: 8eb4a81c-a9c2-4a20-853b-c46f52121bc3

Lawrence Jacobson
 lpjake@msn.com
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 D1C8C463C7E8468...

Sent: 3/6/2023 4:25:59 PM
 Viewed: 3/6/2023 5:09:27 PM
 Signed: 3/6/2023 5:09:42 PM

Signature Adoption: Pre-selected Style
 Using IP Address: 96.93.223.173

Electronic Record and Signature Disclosure:

| Signer Events | Signature | Timestamp |
|---------------|-----------|-----------|
|---------------|-----------|-----------|

Accepted: 3/11/2022 5:41:45 PM
ID: 91da7de9-a699-4d7d-8f3f-1b631698c3fd

Mark Rehm
mrehm@cpandm.net
Member Manager
Security Level: Email, Account Authentication
(None)



Sent: 3/6/2023 4:25:59 PM
Viewed: 3/6/2023 5:43:54 PM
Signed: 3/6/2023 5:44:28 PM

Signature Adoption: Pre-selected Style
Using IP Address: 184.96.181.68

Electronic Record and Signature Disclosure:
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ID: 8973eb70-f88e-4509-8d24-d40df89323d0

| In Person Signer Events | Signature | Timestamp |
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| Editor Delivery Events | Status | Timestamp |
|------------------------|--------|-----------|
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| Agent Delivery Events | Status | Timestamp |
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| Intermediary Delivery Events | Status | Timestamp |
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| Certified Delivery Events | Status | Timestamp |
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|---------------------------|--------|-----------|

| Carbon Copy Events | Status | Timestamp |
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|--------------------|--------|-----------|

| Witness Events | Signature | Timestamp |
|----------------|-----------|-----------|
|----------------|-----------|-----------|

| Notary Events | Signature | Timestamp |
|---------------|-----------|-----------|
|---------------|-----------|-----------|

| Envelope Summary Events | Status | Timestamps |
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| | | |
|---------------------|------------------|----------------------|
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| Certified Delivered | Security Checked | 3/6/2023 5:43:54 PM |
| Signing Complete | Security Checked | 3/6/2023 5:44:28 PM |
| Completed | Security Checked | 3/10/2023 8:17:36 AM |

| Payment Events | Status | Timestamps |
|----------------|--------|------------|
|----------------|--------|------------|

| Electronic Record and Signature Disclosure |
|--|
|--|

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ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

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- You can access and read this Electronic Record and Signature Disclosure; and
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- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.