

**OAK PARK METROPOLITAN DISTRICT  
ANNUAL REPORT  
TO  
ARAPAHOE COUNTY**

**FISCAL YEAR ENDING DECEMBER 31, 2023**

**I. ANNUAL REPORT REQUIREMENT**

Pursuant to Section VII of the Service Plan for the Oak Park Metropolitan District (the “District”), and Sections 32-1-207(3)(c)(I) and (II), C.R.S., the District is required to provide an annual report to Arapahoe County by May 1<sup>st</sup> for the preceding fiscal year. Such annual report shall include information concerning the following matters:

- A. Boundary changes made or proposed;
- B. Intergovernmental Agreements entered into or terminated with other governmental entities;
- C. Changes or proposed changes in the District's policies;
- D. Changes or proposed changes in the District's operations;
- E. Any changes in the financial status of the District including revenue projections, or operating costs;
- F. A summary of any litigation involving the District;
- G. Proposed construction plans for the year immediately following the year summarized in the annual report;
- H. Status of construction of public improvements;
- I. A list of facilities or improvements constructed by the special district that were conveyed or dedicated to the county;
- J. A schedule of all fees, charges, and assessments imposed in any report year and proposed to be imposed in the following year, and the revenues raised or proposed to be raised therefrom.
- K. Access information to obtain a copy of rules and regulations adopted by the board;
- L. The final assessed valuation of the special district as of December 31 of the reporting year;
- M. The current budget of the District;

- N. A copy of the audited financial statements, if required by the “Colorado Local Government Audit Law”, part 6 of article 1 of title 29, or the application for exemption from audit, as applicable;
- O. Notice of any uncured defaults existing for more than ninety days under any debt instrument of the special district; and
- P. Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

**II. FOR THE YEAR ENDING DECEMBER 31, 2023, THE DISTRICT MAKES THE FOLLOWING REPORT:**

A. Boundary changes made or proposed.

*There were no changes made to the District’s boundaries in 2023, nor are any changes proposed.*

B. Intergovernmental Agreements entered into or terminated.

*None.*

C. Changes or proposed changes in the District’s policies.

*There were no changes made to the District’s policies in 2023, nor are any changes proposed.*

D. Changes or proposed changes in the District’s operations.

*The current Board of Directors terms:*

<u>Board of Directors</u>	<u>Term Expiration</u>
Bruce Wilhelm, President	May 2025
Vacancy	May 2025
Vacancy	May 2027
Vacancy	May 2027
Vacancy	May 2027

E. Any changes in the financial status of the District including revenue projections, or operating costs.

*The revenue projections and operating costs of the District are found in the District’s 2024 Budget, which is attached hereto as **Exhibit A**.*

F. Summary of any litigation and notices of claim involving the District.

*There is no litigation of which we are aware currently pending or anticipated against the District.*

G. Proposed construction plans for the year 2024.

*All public infrastructure within the District has been completed and accepted by the appropriate governmental or nonprofit entity.*

H. Status of District’s public improvement construction schedule:

*All public infrastructure was installed and conveyed to governmental entities or the homeowners association as shown below.*

I. A list of all facilities and improvements constructed or acquired by the District, and, if they have been dedicated, the name of the entity to which they have been dedicated.

<u>Facility</u>	<u>Description</u>	<u>Ownership</u>
Public Street Improvements		Arapahoe County
Water Main	On-site main	Denver Water
Sanitary Sewer Main	On-site main	Goldsmith Gulch Sanitation District
Storm Sewer	On-Site Storm Sewer and Street Drainage	HOA
Park and Recreation	Park and Landscaping Facilities	HOA

J. A schedule of all fees, charges, and assessments imposed in any report year and proposed to be imposed in the following year, and the revenues raised or proposed to be raised therefrom.

*The District has not imposed any fees, charges or assessments to date. The District’s primary source of revenue is from ad valorem taxes, as shown on the attached 2024 Budget.*

K. Access information to obtain a copy of rules and regulations adopted by the board.

*The District has not adopted Rules and Regulations. District documents are available on its website: [www.oakparkmd.org](http://www.oakparkmd.org).*

L. The final assessed valuation of the special district as of December 31 of the reporting year.

*The current assessed valuation of the District is \$1,754,844.00. The District certified mill levies of 5.000 mills for the General Fund and 35.539 for the Debt Service mill levy to be assessed against the properties within the District, for collection in 2024.*

M. The current budget of the District.

*The District's 2024 Budget is attached as **Exhibit A**. Mill levy limitations placed on the District by the Board of County Commissioners in the Service Plan Authorizing Resolution have severely limited the District's operations and debt repayment options. The District is not able to restructure its debt obligation, nor pay off its existing debt within the 30-year authorized repayment period with the 30 mill Gallagherized debt service cap. Revenue from 5 mills does not cover minimum administrative expenses, prohibiting the District from meeting future compliance obligations.*

N. A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

*A copy of the District's application for exemption from audit for fiscal year 2023 is attached as **Exhibit B**.*

O. Notice of any uncured defaults existing for more than ninety days under any debt instrument of the special district.


*The District is not in default on any debt instrument; however due to the limited debt service mill levy of 30 mills, the District is significantly in arrears on both capital and interest payments.*

P. Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

*The District is not in default on any debt instrument; however due to the limited debt service mill levy of 30 mills, the District is significantly in arrears on both capital and interest payments and 5 mills for operations does not pay for minimum District compliance activity.*

Respectfully submitted this 30<sup>th</sup> day of April, 2024.

FRITSCHER LAW LLC

By   
Joan M. Fritsche  
Attorney for the District

**EXHIBIT A**

2024 BUDGET  
ATTACHED

**OAK PARK METROPOLITAN DISTRICT**  
**2024**  
**BUDGET MESSAGE**

Attached please find a copy of the adopted 2024 budget for the Oak Park Metropolitan District.

The Oak Park Metropolitan District has adopted two separate funds, a General Fund to provide for general operating expenditures; and a Debt Service Fund to provide for payments on outstanding developer obligations.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications and public hearing.

The primary source of revenue for the district in 2024 will be tax revenues. For 2024, the district intends to impose a 40.539 mill levy on the property within the district, of which 5.000 mills will be dedicated to the General Fund and the balance of 35.539 mills will be allocated to the Debt Service Fund.

**Oak Park Metropolitan District**  
**Adopted Budget**  
**General Fund**  
**For the Year ended December 31, 2024**

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimate <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	\$ (5,727)	\$ (1,290)	\$ (5,341)	\$ (5,341)	\$ (3,760)
Revenues:					
Property taxes	7,124	6,946	6,842	6,946	8,775
Specific ownership taxes	450	486	228	486	613
Other income	<u>12</u>	<u>150</u>	<u>288</u>	<u>500</u>	<u>1,257</u>
Total revenues	<u>7,586</u>	<u>7,582</u>	<u>7,358</u>	<u>7,932</u>	<u>10,645</u>
Total funds available	<u>1,859</u>	<u>6,292</u>	<u>2,017</u>	<u>2,591</u>	<u>6,885</u>
Expenditures:					
Accounting / audit	1,561	500	536	1,000	1,000
Legal	2,452	500	1,473	2,900	1,000
Election expense	1,188	1,500	-	-	-
Insurance	1,892	2,400	2,347	2,347	2,400
Treasurer fees	107	104	103	104	132
Contingency	-	1,138	-	-	2,217
Emergency reserve (3%)	<u>-</u>	<u>150</u>	<u>-</u>	<u>-</u>	<u>136</u>
Total expenditures	<u>7,200</u>	<u>6,292</u>	<u>4,459</u>	<u>6,351</u>	<u>6,885</u>
Ending fund balance	<u>\$ (5,341)</u>	<u>\$ -</u>	<u>\$ (2,442)</u>	<u>\$ (3,760)</u>	<u>\$ -</u>
Assessed valuation		<u>\$ 1,389,284</u>			<u>\$ 1,754,844</u>
Mill Levy		<u>5.000</u>			<u>5.000</u>

**Oak Park Metropolitan District  
Adopted Budget  
Debt Service Fund  
For the Year ended December 31, 2024**

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimate <u>2023</u>	Adopted Budget <u>2024</u>
Beginning fund balance	<u>\$ 15,885</u>	<u>\$ 10,534</u>	<u>\$ 39,766</u>	<u>\$ 39,766</u>	<u>\$ 3,501</u>
Revenues:					
Property taxes	47,512	46,330	45,630	46,330	62,365
Specific ownership taxes	3,000	3,243	1,521	3,050	4,366
Interest Income	<u>83</u>	<u>100</u>	<u>41</u>	<u>50</u>	<u>100</u>
Total revenues	<u>50,595</u>	<u>49,673</u>	<u>47,192</u>	<u>49,430</u>	<u>66,831</u>
Total funds available	<u>66,480</u>	<u>60,207</u>	<u>86,958</u>	<u>89,196</u>	<u>70,332</u>
Expenditures:					
Note interest	20,000	50,000	40,000	80,000	64,000
Accounting/Legal	6,000	5,000	5,000	5,000	5,000
Note principal	-	-	-	-	-
Treasurer's fees	<u>714</u>	<u>695</u>	<u>685</u>	<u>695</u>	<u>935</u>
Total expenditures	<u>26,714</u>	<u>55,695</u>	<u>45,685</u>	<u>85,695</u>	<u>69,935</u>
Ending fund balance	<u>\$ 39,766</u>	<u>\$ 4,512</u>	<u>\$ 41,273</u>	<u>\$ 3,501</u>	<u>\$ 397</u>
Assessed valuation		<u>\$ 1,389,284</u>			<u>\$ 1,754,844</u>
Mill Levy		<u>33.348</u>			<u>35.539</u>
Total Mill Levy		<u>38.348</u>			<u>40.539</u>



**EXHIBIT B**

2023 APPLICATION FOR EXEMPTION FROM AUDIT  
ATTACHED

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Oak Park Metropolitan District
Fritsche Law LLC
3900 E Mexico Ave., #300
Denver, CO 80210
Joan Fritsche
720-833-4223
Joan@fritschelaw.com

For the Year Ended  
12/31/23  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood, CO 80112
303-689-0833

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED				
<i>Diane K. Wheeler</i>	<b>3/13/2024</b>				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; padding: 2px;"><b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small></td> <td style="width: 50%; text-align: center; padding: 2px;"><b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small></td> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table>	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 53,277	
2-2	Specific ownership	\$ 3,491	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 1,207	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 57,975	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 399	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,347	
3-7	Accounting and legal fees	\$ 13,849	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ 76,000	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurer's fees	\$ 800	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 93,395	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Developer advance - no scheduled payments</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 846,934	\$ -	\$ -	\$ 846,934
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 846,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 846,934</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? <span style="float: right;">\$ 4,351,873.00</span> Date the debt was authorized: <span style="float: right;">11/1/2004</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 1,371	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ 1,371
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 Colotrust	\$ 592	
	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		\$ 592
<b>Total Cash and Investments</b>		\$ 1,963

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, **MUST** use this space to provide any explanations:

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes                      No

- 6-1 Does the entity have capital assets?
- 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:

6-3 Complete the following capital & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 848,127	\$ -	\$ -	\$ 848,127
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 848,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 848,127</b>

\*must tie to prior year ending balance

**Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:**

## PART 7 - PENSION INFORMATION

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

Yes                      No

- 7-1 Does the entity have an "old hire" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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

**Part 7 - Please use this space to provide any explanations or comments:**

## PART 8 - BUDGET INFORMATION

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

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain:
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:
- 

If yes: Please indicate the amount budgeted for each fund for the year reported:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 6,400
Debt Service Fund	\$ 86,000

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

Please answer the following question by marking in the appropriate box

Yes

No

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



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.

If no, **MUST** explain:

## PART 10 - GENERAL INFORMATION

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

Yes

No

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



**10-1**

If yes: Date of formation:

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



If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?



Please indicate what services the entity provides:

**10-4** Does the entity have an agreement with another government to provide services?



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

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:




**10-6** Does the entity have a certified Mill Levy?



If yes:

Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills		33.348
General/Other mills		5.000
Total mills		38.348

Yes

No

N/A




**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.

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

The District is over budget and may be in violation of state budget law.

## PART 11 - 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### Policy - Requirements


The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following 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.



Print 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	Print Board Member's Name Bruce Wilheml	I <u>Bruce Wilheml</u> , attest 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></u> Date: <u>Mar 14, 2024</u> My term Expires: <u>May 2025</u>
Board Member 2	Print Board Member's Name	I _____, attest 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: _____
Board Member 3	Print Board Member's Name	I _____, attest 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: _____
Board Member 4	Print Board Member's Name	I _____, attest 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: _____
Board Member 5	Print Board Member's Name	I _____, attest 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: _____
Board Member 6	Print Board Member's Name	I _____, attest 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: _____
Board Member 7	Print Board Member's Name	I _____, attest 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: _____









# Oak Park MD 2023

Final Audit Report

2024-03-17

Created:	2024-03-14
By:	Joy Taton (joy@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAExApxbIL9rBdwdXlJmkFVIVivQQ0GLwK

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-  Document created by Joy Taton (joy@simmonswheeler.com)  
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-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)  
Signature Date: 2024-03-17 - 7:18:48 PM GMT - Time Source: server- IP address: 67.176.62.43
-  Agreement completed.  
2024-03-17 - 7:18:48 PM GMT