#### **APPLICATION FOR EXEMPTION FROM AUDIT** LONG FORM NAME OF GOVERNMENT The Gardens on Havana Metropolitan District No. 1 For the Year Ended 8390 East Crescent Parkway **ADDRESS** 12/31/2023 Suite 300 or fiscal year ended: Greenwood Village, CO 80111-2814 **CONTACT PERSON** Margaret Henderson PHONE 303-779-5710 **EMAIL** margaret.henderson@claconnect.com **CERTIFICATION OF PREPARER** I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity. Margaret Henderson TITLE Accountant for the District FIRM NAME (if applicable) CliftonLarsonAllen LLP 8390 East Crescent Parkway, Suite 300 , Greenwood Village, CO 80111-2814 ADDRESS PHONE 303-779-5710 RELATIONSHIP TO ENTITY CPA Firm providing accounting services to the District PREPARER (SIGNATURE REQUIRED) **DATE PREPARED** See Accountant's Compilation Report attached. 3/7/2024 Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status YES NO during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-If Yes, date filed: 1 104 (3), C.R.S.]

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

### \* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

NOTE: A	attach additional sheets as necessary.	Cayaramanta	I Eurodo		Proprietary/Fiduciary Funds		
		Governmenta	ı Funas		Proprietary/FI	ductary Funds	Please use this space to
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	provide explanation of any
	Assets			Assets			items on this page
1-1	Cash & Cash Equivalents	\$ 225,917 \$		Cash & Cash Equivalents	\$ -	\$ -	
1-1	Investments	\$ 225,917 \$		Investments	\$ -	\$ -	-
1-2	Receivables	\$ - \$		Receivables	\$ -	\$ -	+
1-4	Due from Other Entities or Funds	\$ - \$		Due from Other Entities or Funds	\$ -	\$ -	+
1-5	Property Tax Receivable	\$ - \$		Other Current Assets [specify]	Ψ -	-	_
1-5	All Other Assets [specify]	<u> </u>		Other Ourrent Assets [specify]	\$ -	\$ -	7
1-6	Lease Receivable (as Lessor)	\$ - \$		Total Current Assets	*	\$ -	1
	Prepaid Expenses	\$ 11,523 \$		Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	4
1-7	Frepaid Expenses	\$ - \$	<u>-</u>	Other Long Term Assets [specify]	\$ -	\$ -	-
1-9		\$ - \$	-	Other Long Term Assets [specify]	\$ -	\$ -	-
1-10		\$ - \$			\$ -	\$ -	+
1-10	(add lines 1-1 through 1-10) TOTAL ASSETS		-	(add lines 1-1 through 1-10) TOTAL ASSETS		\$ -	1
1-11	Deferred Outflows of Resources:	Ψ 251,440 Ψ		Deferred Outflows of Resources			1
1-12	[specify]	\$ - \$		specify]	\$ -	\$ -	7
1-12	[specify]	\$ - \$		[specify]		\$ -	1
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	,	_	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	<u> </u>	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS			TOTAL ASSETS AND DEFERRED OUTFLOWS		\$ -	7
	Liabilities	<b>4</b> 201,110 <b>4</b>		Liabilities	<u> </u>	<u> </u>	_
1-16	Accounts Payable	\$ 16,833 \$	-	Accounts Payable	\$ -	\$ -	7
1-17	Accrued Payroll and Related Liabilities	\$ - \$	-	Accrued Payroll and Related Liabilities	\$ -	\$ -	7
1-18	Unearned Revenue	\$ - \$	-	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ - \$	-	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ - \$	-	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 16,833 \$	-	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	All Other Liabilities [specify]	\$ - \$	-	Proprietary Debt Outstanding (from Part 4-4)	<u> </u>	\$ -	
1-23		\$ - \$	-	Other Liabilities [specify]:	\$ -	\$ -	
1-24		\$ - \$	-		\$ -	*	
1-25		\$ - \$	-		\$ -	*	
1-26		\$ - \$	-		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 16,833   \$	-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
	Deferred Inflows of Resources:			Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ - \$	-	Pension/OPEB Related		\$ -	
1-29	Lease related (as lessor)	\$ - \$	-	Other [specify]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -   \$	-	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	-	-	1
4	Fund Balance	<b>a</b>		Net Position	•	•	7
	Nonspendable Prepaid	\$ 11,523 \$	-	Net Investment in Capital and Right-to Use Assets	-	-	_
	Nonspendable Inventory	\$ - \$	-	Emarganay Basanyas	Φ.	•	7
1-33	Restricted [specify]	\$ 2,300 \$	-	Emergency Reserves	· ·	\$ -	-
1-34	Committed [specify]	\$ - \$	-	Other Designations/Reserves Restricted	\$ -	*	-
1-35	Assigned [specify] Unassigned:	\$ - \$ \$ 206.784 \$	-		\$ - \$ -	\$ - \$ -	-
1-36 1-37		\$ 206,784 \$	-	Undesignated/Unreserved/Unrestricted	φ -	φ -	+
1-31	Add lines 1-31 through 1-36 This total should be the same as line 3-33			Add lines 1-31 through 1-36 This total should be the same as line 3-33			
	This total should be the same as line 3-33 TOTAL FUND BALANCE	000.05		This total should be the same as line 3-33 TOTAL NET POSITION			
1-38		\$ 220,607 \$	-		5 -	\$ -	+
1-30	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15			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			This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			
	BALANCE	\$ 237.440 \$		POSITION	\$	\$ -	
		231,440   Φ	-		Ψ -	Ψ -	

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds			Proprietary/F	Fiduciary Funds	
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue		Tax Revenue				items on this page
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	- \$ -	
2-2	Specific Ownership	-	-	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	\$ -	\$ -	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 (нитг)	\$ -	- \$ -	
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	\$ 45	\$ -	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	Transfers from District No. 3	\$ 75,750	-		\$ -	- \$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 75,795	\$ -	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	\$ 75,795		Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	- \$ -	\$ 75,795

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								
		Governmental Funds			Proprietary/F	iduciary Funds	Discountie	
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any	
	Expenditures		'	Expenses			items on this page	
3-1	General Government	\$ 120,742	\$ -	General Operating & Administrative	\$ -	\$ -	. 3	
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		\$ -	\$ -	1	\$ -	\$ -		
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -		
	Debt Service			Debt Service		<u>'</u>	1	
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	- \$	]	
3-16	Interest	\$ -	<u> </u>	Interest		\$ -		
3-17	Bond Issuance Costs	\$ -	1 2	Bond Issuance Costs	\$ -	\$ -		
3-18	Developer Principal Repayments	\$ -	+ '	Developer Principal Repayments	\$ -	+ :		
3-19	Developer Interest Repayments	\$ -	1	Developer Interest Repayments	\$ -	, , , , , , , , , , , , , , , , , , ,		
3-20	All Other [specify]:	\$ -		All Other [specify]:	*	\$ -		
3-21	The Strong Especialism.	\$ -	1	, an other topology	\$ -	\$ -	GRAND TOTAL	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 120,742		Add lines 3-1 through 3-21 TOTAL EXPENSES	¢	<u> </u>	\$ 120,742	
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -		
3-24	Interfund Transfers out	\$ -	1	Other [specify][enter negative for expense]	\$ -	1.		
3-25	Other Expenditures (Revenues):	\$ -		Depreciation/Amortization	\$ -	\$ -		
3-26	entiti Exportation (teremes).	T	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -		
3-27		\$ -	<u> </u>	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) TOTAL TRANSFERS AND OTHER EXPENDITURES	•	\$ -	(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	Ψ -	- <del>-</del>	· · · · · · · · · · · · · · · · · · ·	Φ -	- Φ -		
0-00	Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position				
	Line 2-29, less line 3-22, less line 3-29	\$ (44,947)	_ c	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	-   \$		
		Ψ (44,347)	-		-	Ψ -		
3-31	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year				
	The second secon	\$ 265,554	\$ -	report	\$ -	- \$		
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -			
	Fund Balance, December 31	Φ -	φ -	Net Position, December 31	Φ -	φ -		
3-33	Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32				
	This total about the the same of the 4 07			This 4-4-1 should be the sense of line 4.07	_		1	

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.

220,607 \$

- This total should be the same as line 1-37.

Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.

	PART 4 - DEBT OUTSTANDING	S ISSUED A	ND RETIRED	
			_	
	Please answer the following questions by marking the appropriate boxes.	YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have outstanding debt?		✓	
4-2	Is the debt repayment schedule attached? If no, MUST explain:		<b>J</b>	
	N/A The District has no Debt.			
4-3	Is the entity current in its debt service payments? If no, MUST explain:		✓	
	N/A The District has no Debt.			
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)  Outstanding at beginning of year year	ng Retired during year	Outstanding at year-end	
	General obligation bonds \$ - \$	- \$ -	\$ -	
	Revenue bonds \$ - \$	- \$ -	\$ -	
	Notes/Loans \$ - \$	- \$ -	\$ -	
	Lease & SBITA** Liabilities (GASB 87 & 96)	- \$ -	\$ -	
	Developer Advances \$ - \$		\$ -	
	Other (specify): \$ - \$		\$ -	
**Subs	TOTAL \$ -   \$  cription Based Information Technology Arrangements  *Must agree to prior year-end balance	-   \$ -	-	
Jubst	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.]?	<u> </u>		
	How much? \$ 419,394,500	_		
If yes:	Date the debt was authorized: 5/6/2008			
4-6	Does the entity intend to issue debt within the next calendar year?		<b>✓</b>	
If yes:	How much? \$ -			
	Does the entity have debt that has been refinanced that it is still responsible for?		✓	
,			_	
	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	INVESTMEN	NTS	
	Please provide the entity's cash deposit and investment balances.	AMOUNT		Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 225,917		,,,,,
	Certificates of deposit	\$ -		
	TOTAL CASH DEPOS	ITS	\$ 225,917	
	Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -		
		\$ -		
5-3		\$ -		
		\$ -		
	TOTAL INVESTMEN	NTS	\$ -	
	TOTAL CASH AND INVESTMEN	NTS	\$ 225,917	
	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.?	П	<b>V</b>	
	Are the entitude deposits in an elimible (Dublic Deposit Dustretion Act) mublic deposits on (Continue 44			
5-5	10.5-101, et seq. C.R.S.)? If no, MUST explain:			

	PART (	6 - CAPITAL	<b>AND RIGH</b>	T-TO-USI	E ASSETS		
	Please answer the following question by marking in the appropriate box			YES	NO	P	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?			<b>V</b>			
6-2	Has the entity performed an annual inventory of capital assets in accordance with MUST explain:	Section 29-1-506, C	R.S.? If no,		<b>V</b>		
	N/A						
6-3		Balance -					
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the year*	Additions*	Deletions	Year-End Bala	ince	
	Land	\$ -	\$ -	\$ -	\$	-	
	Buildings		\$ -	\$ -	\$	-	
	Machinery and equipment		\$ -	\$ -	\$	-	
	Furniture and fixtures		\$ -	\$ -	7		
	Infrastructure		\$ -	*	\$		
	Construction In Progress (CIP)		\$ -	-	T	-	
	Leased & SBITA Right-to-Use Assets		\$ -	\$ - \$ -			
	Intangible Assets Other (explain): Land Easements	\$ 15,526,485	\$ - \$ -			26,485	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -		\$	-	
	Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	-		
	TOTAL		•	\$ -	· ·	26,485	
	1211	Balance -	<u> </u>	<b>*</b>	,5,5.	20,100	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the	Additions*	Deletions	Year-End Bala	nce	
		year*					
	Land		\$ -	\$ -	\$	-	
	Buildings	\$ -	\$ -	\$ -	7	-	
	Machinery and equipment		\$ -		\$	-	
	Furniture and fixtures	\$ -	\$ -	\$ -		-	
	Infrastructure		\$ -	\$ -	T		
	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			į.		
		* Generally capital asset in accordance with the go					
		PART 7 - PE	NSION INF	ORMATION	NC		
	*			YES	NO	Р	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?				7		one are the opinion of providing any original and or commented
	Does the entity have a volunteer firefighters' pension plan?						
	Who administers the plan?				✓ ✓		
	Indicate the contributions from:						
	Tax (property, SO, sales, etc.):		\$ -				
	State contribution amount:		\$ -				
	Other (gifts, donations, etc.):		\$ -				
	Other (gins, donations, etc.):	TOTAL	•				
		TOTAL	\$ -				
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		\$ -				

	PART 8 - BU	IDGET IN	IFORMATION	N	
	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:	<b>V</b>			riease use this space to provide any explanations or comments.
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?  If no, MUST explain:	J			
If yes:	Please indicate the amount appropriated for each fund separately for the year reported				
	Governmental/Proprietary Fund Name Total Appropriati	ons By Fund			
	General Fund \$	129,000	)		
	\$   \$		-		
	\$		-		
	PART 9 - TAX PAYE	R'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)]	)]?	<b>V</b>		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent en requirement. All governments should determine if they meet this requirement of TABOR.	nergency reserve			
	PART 10 - GE	NERAL I	NFORMATIO	NC	
	Please answer the following question by marking in the appropriate box		YES	NO	
					Please use this space to provide any explanations or comments:
	Is this application for a newly formed governmental entity?			<b>✓</b>	10-4 Financing of public improvements and related operations and maintenance. 10-5 The District was organized in conjunction with other
If yes:	Date of formation:				related Districts - The Gardens on Havana Metropolitan District No. 2 and the Gardens on Havana Metropolitan District No. 3.
10-2	Has the entity changed its name in the past or current year?			<b>✓</b>	
			$\neg$		
ii res.	NEW name				
	PRIOR name				
	Is the entity a metropolitan district?				
10-4	Please indicate what services the entity provides:		_		
	See comments				
	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:		_		
	See comments				
	Does the entity have a certified mill levy?			✓	
If yes:	Please provide the number of mills levied for the year reported (do not enter \$ amounts):  Bond Redemption mills 0.000	)	¬		
	General/Other mills 0.000		_		
	Total mills 0.000	)			
	NEW COOR IS the entitle in a Title CO Consoled District Second on an after 7/4/0000 has the entitle Stantist	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	J			
	C.R.S.]? If NO, please explain.		_		
	Please use this space to provide any addition	onal explana	ations or comme	ents not previou	usly 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?	7				

### 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, 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 t	he names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name Ira Shwartz	I, Ira Shwartz, 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: Mar 27, 2024  My term Expires: May 2027
	Full Name	Line Manual attack that have a district factor or against a discount or and that have a consequent or all and and
2	Jack Krowl	I, Jack Krowl, 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: Mar 27, 2024  My term Expires: May 2027
	Full Name	l, attest that I am a duly elected or appointed board member, and that I have
3		personally reviewed and approve this application for exemption from audit.  Signed
	Full Name	l, attest that I am a duly elected or appointed board member, and that I have
4		personally reviewed and approve this application for exemption from audit.  Signed
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have
5		personally reviewed and approve this application for exemption from audit.  Signed
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit.  Signed
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit.  Signed



CliftonLarsonAllen LLP 8390 East Crescent Parkway, Suite 300 Greenwood Village, CO 80111 phone 303-779-5710 fax 303-779-0348 claconnect.com

### **Accountant's Compilation Report**

Board of Directors The Gardens on Havana Metropolitan District No. 1 Arapahoe County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of The Gardens on Havana Metropolitan District No. 1 as of and for the year ended December 31, 2023, 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 The Gardens on Havana Metropolitan District No. 1.

Greenwood Village, Colorado

Margaret Henderson

March 7, 2024