

RESOLUTION APPROVING THE EXEMPTION FROM AUDIT  
FOR FISCAL YEAR 2023 FOR THE  
JACKSON CREEK COMMERCIAL METROPOLITAN DISTRICT NOS. 1-7

(revenues or expenditures did not exceed \$100,000)  
(Pursuant to Section 29-1-604, C.R.S.)

WHEREAS, the Board of Directors of the Jackson Creek Commercial Metropolitan District Nos. 1-7 (collectively, the "District") wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

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

WHEREAS, neither revenues nor expenditures for the District exceeded \$100,000 for fiscal year 2022; and

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

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

NOW THEREFORE, be it resolved by the Board of Directors of the Jackson Creek Commercial Metropolitan District Nos. 1-7 that the application for exemption from audit for the District for the fiscal year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the District; that those members of the Board have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the District for fiscal year ended December 31, 2023.

ADOPTED this 20th day of March 2024.

JACKSON CREEK COMMERCIAL  
METROPOLITAN DISTRICT NOS. 1-7

By: Robert C Oldach  
President

ATTEST: *Gabe Godwin*  
Secretary

Board Member Name	Term Expires	Signature
Gabriel Godwin	May 2025	<i>Gabe Godwin</i>
Robert Oldach	May 2025	<i>Robert C Oldach</i>
Brett Behnke	May 2023	<i>Brett Behnke</i>

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

Jackson Creek Commercial Metropolitan District No. 3
c/o Spencer Fane LLP
1700 Lincoln Street, Suite 2000
Denver, CO 80203
Brenden Desmond
303-839-3800
<a href="mailto:bdesmond@spencerfane.com">bdesmond@spencerfane.com</a>

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**

Becky Johnson
Paralegal
Spencer Fane LLP
1700 Lincoln Street, Suite 2000
303-839-3800

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
<i>Becky Johnson</i>	<b>3/20/2024</b>

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<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	<b>Taxes: Property</b> (report mills levied in Question 10-6)	\$ -	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ -	
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	\$ -	
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>	\$ -	

## 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	<b>Administrative</b>	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
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	\$ -	
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):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ -	

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 type="checkbox"/>	<input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></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 type="checkbox"/>	<input checked="" type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	Outstanding at end of prior year*	Issued during year	Retired during year
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

Yes                      No

4-5	Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Date the debt was authorized:	\$ 1,400,000.00	11/3/2020
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	<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?	<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?	<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	\$ -	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ -
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ -

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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?  Yes       No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, **MUST** explain:  Yes       No

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

	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	\$ -	\$ -	\$ -	\$ -
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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' pension plan?  Yes       No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<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:  Yes       No       N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:  Yes       No       N/A

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

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

## 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?                      

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):**

<b>Bond Redemption mills</b>		-	
<b>General/Other mills</b>		-	
<b>Total mills</b>		-	

**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:**

## 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?

### 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 <b>Gabriel M. Godwin</b>	I Gabriel M. Godwin , 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 _____ <i>Gabriel M. Godwin</i> Date: _____ My term Expires: May 2025
Board Member 2	Print Board Member's Name <b>Robert C. Oldach</b>	I Robert C. Oldach , 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 _____ <i>Robert C. Oldach</i> Date: _____ My term Expires: May 2025
Board Member 3	Print Board Member's Name <b>Brett Behnke</b>	I Brett Behnke , 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 _____ <i>Brett Behnke</i> Date: _____ My term Expires: May 2027
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: _____



**SIGNATURE CERTIFICATE**



**REFERENCE NUMBER**

BAD54C24-B630-488D-A9E3-2A439273FADD

**TRANSACTION DETAILS**

**Reference Number**

BAD54C24-B630-488D-A9E3-2A439273FADD

**Transaction Type**

Signature Request

**Sent At**

03/21/2024 15:47 EDT

**Executed At**

03/28/2024 12:07 EDT

**Identity Method**

email

**Distribution Method**

email

**Signed Checksum**

d8b9d4792004c2e9c1b50e39d1a122fa24d3c565a286606d3c23d3ac558f9d26

**Signer Sequencing**

Disabled

**Document Passcode**

Disabled

**DOCUMENT DETAILS**

**Document Name**

jackson audit docs

**Filename**

jackson\_audit\_docs.pdf

**Pages**

94 pages

**Content Type**

application/pdf



**File Size**


4.64 MB

**Original Checksum**

5c509cc60c95c2c2061f402e79c97f808dadb814b1d7cea210934e614b861d1d

**SIGNERS**

SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> Gabriel M. Godwin</p> <p><b>Email</b> ggodwin@csigc.com</p> <p><b>Components</b> 13</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 566bdb36d2ab7c070a11cba571a679027ce900bd9a6ea626131b7eda4afd68ce</p> <p><b>IP Address</b> 23.24.143.109</p> <p><b>Device</b> Microsoft Edge via Windows</p> <p><b>Drawn Signature</b> </p> <p><b>Signature Reference ID</b> 25B4A486</p> <p><b>Signature Biometric Count</b> 3</p>	<p><b>Viewed At</b> 03/28/2024 10:52 EDT</p> <p><b>Identity Authenticated At</b> 03/28/2024 10:53 EDT</p> <p><b>Signed At</b> 03/28/2024 12:07 EDT</p>
<p><b>Name</b> Robert C. Oldach</p> <p><b>Email</b> roldach@csigc.com</p> <p><b>Components</b> 15</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> cc8b64f646593e80fed7557c32a409224d655a7628d20848205151c9efe065cb</p> <p><b>IP Address</b> 70.180.30.68</p> <p><b>Device</b> Chrome via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> 0A2E5FB0</p>	<p><b>Viewed At</b> 03/28/2024 01:08 EDT</p> <p><b>Identity Authenticated At</b> 03/28/2024 01:10 EDT</p> <p><b>Signed At</b> 03/28/2024 01:10 EDT</p>

SIGNER	E-SIGNATURE	EVENTS
<b>Name</b> Brett Behnke <b>Email</b> bbehnke@csigc.com <b>Components</b> 14	<b>Status</b> signed <b>Multi-factor Digital Fingerprint Checksum</b> b69c492aaeb6a7e99a87cbde939e534093a50ca0c3d155e96eb84670b0ff057b <b>IP Address</b> 98.43.152.77 <b>Device</b> Chrome via Windows <b>Typed Signature</b>  <b>Signature Reference ID</b> 6F291E71	<b>Viewed At</b> 03/22/2024 10:36 EDT <b>Identity Authenticated At</b> 03/22/2024 10:41 EDT <b>Signed At</b> 03/22/2024 10:41 EDT

## AUDITS

TIMESTAMP	AUDIT
03/21/2024 15:47 EDT	Becky Johnson (bjohnson@spencerfane.com) created document 'jackson_audit_docs.pdf' on Chrome via Windows from 71.218.104.164.
03/21/2024 15:48 EDT	Gabriel M. Godwin (ggodwin@csigc.com) was emailed a link to sign.
03/21/2024 15:48 EDT	Brett Behnke (bbehnke@csigc.com) was emailed a link to sign.
03/21/2024 15:48 EDT	Robert C. Oldach (roldach@csigc.com) was emailed a link to sign.
03/22/2024 10:36 EDT	Brett Behnke (bbehnke@csigc.com) viewed the document on Chrome via Windows from 98.43.152.77.
03/22/2024 10:41 EDT	Brett Behnke (bbehnke@csigc.com) authenticated via email on Chrome via Windows from 98.43.152.77.
03/22/2024 10:41 EDT	Brett Behnke (bbehnke@csigc.com) signed the document on Chrome via Windows from 98.43.152.77.
03/26/2024 10:42 EDT	Gabriel M. Godwin (ggodwin@csigc.com) was emailed a reminder.
03/26/2024 10:42 EDT	Robert C. Oldach (roldach@csigc.com) was emailed a reminder.
03/28/2024 01:08 EDT	Robert C. Oldach (roldach@csigc.com) viewed the document on Chrome via Windows from 70.180.30.68.
03/28/2024 01:10 EDT	Robert C. Oldach (roldach@csigc.com) authenticated via email on Chrome via Windows from 70.180.30.68.
03/28/2024 01:10 EDT	Robert C. Oldach (roldach@csigc.com) signed the document on Chrome via Windows from 70.180.30.68.
03/28/2024 10:50 EDT	Gabriel M. Godwin (ggodwin@csigc.com) was emailed a reminder.
03/28/2024 10:52 EDT	Gabriel M. Godwin (ggodwin@csigc.com) viewed the document on Microsoft Edge via Windows from 23.24.143.109.
03/28/2024 10:53 EDT	Gabriel M. Godwin (ggodwin@csigc.com) authenticated via email on Microsoft Edge via Windows from 23.24.143.109.
03/28/2024 12:07 EDT	Gabriel M. Godwin (ggodwin@csigc.com) signed the document on Microsoft Edge via Windows from 23.24.143.109.