

JDV METROPOLITAN DISTRICT

2022 ANNUAL REPORT

Pursuant to §32-1-207(3)(c), C.R.S. and the Service Plan for JDV Metropolitan District (the “District”), the District is required to provide an annual report with regard to the following matters:

For the year ending December 31, 2022, the District makes the following report:

§32-1-207(3), C.R.S. Statutory Requirements

1. Boundary changes made.

There were no boundary changes made as of December 31, 2022.

2. Intergovernmental Agreements entered into or terminated.

The District did not enter into or terminate any intergovernmental agreements in 2022.

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

As of December 31, 2022, the District had not adopted rules and regulations.

The District’s website is <https://jdvmd.com>.

4. A summary of litigation involving public improvements owned by the District.

To our actual knowledge, based on review of the court records in Weld County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts’ public improvements as of December 31, 2022.

5. Status of the construction of public improvements by the District.

No public improvements were constructed in 2022.

6. A list of facilities or improvements constructed by the District that were conveyed or dedicated to the county or municipality.

No public improvements were constructed or conveyed in 2022.

7. The final assessed valuation of the District as of December 31st of the reporting year.

The District’s assessed valuation for 2022 was \$1,325,200.

8. A copy of the current year’s budget.

A copy of the 2023 Budget is attached hereto as **Exhibit A**.

- 9. 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.**

The District is currently exempt from the requirements for filing an audit. The 2022 Audit Exemption application is attached hereto as **Exhibit B**.

- 10. Notice of any uncured defaults existing for more than ninety (90) days under any debt instrument of the District.**

The District does not have any debt so there have been no uncured events of default which continued beyond a 90-day period, under any debt instrument of the District

- 11. Any inability of the District to pay its obligations as they come due under any obligation which continues beyond a ninety (90) day period.**

The District does not have any inability to pay its obligations as they come due under any obligation which continues beyond a ninety (90) day period.

Service Plan Requirements

Pursuant Section VII of the Service Plan for JDV Metropolitan District, the District is required to provide an annual report no later than September 1st of each year to the Town Manager of the of Town of Mead with regard to the following matters:

- 1. Boundary changes made to the District's boundary as of December 31 of the prior year.**

There were no boundary changes made as of December 31, 2022.

- 2. Intergovernmental agreements with other governmental entities entered into as of December 31 of the prior year.**

The District did not enter into or terminate any intergovernmental agreements in 2022.

- 3. A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the Town or other governmental entity as of December 31 of the prior year.**

No public improvements were constructed or dedicated in 2022.

- 4. The assessed valuation of the District for the current year.**

The District's assessed valuation for 2022 was \$1,325,200.

- 5. Current year budget including a description of the Public Improvements to be constructed in such year.**

A copy of the 2023 Budget is attached hereto as **Exhibit A**.

- 6. Audit of the District's financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemption, if required by law.**

The District is currently exempt from the requirements for filing an audit. The 2022 Audit Exemption application is attached hereto as **Exhibit B**.

- 7. Notice of any uncured events of default by the District under any Debt instrument, which continue beyond a ninety (90) day period.**

The District does not have any debt so there have been no uncured events of default which continued beyond a 90-day period, under any debt instrument of the District

- 8. Summary of any litigation where the District is a party (including a list of the parties or anticipated parties, claims or anticipated claims, etc.).**

To our actual knowledge, based on review of the court records in Weld County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts' public improvements as of December 31, 2022.

EXHIBIT A
2023 Budget

JDV METROPOLITAN DISTRICT
2023
BUDGET MESSAGE

Attached please find a copy of the adopted 2023 budget for the JDV Metropolitan District.

The JDV Metropolitan District has adopted budgets for two funds, a General Fund to provide for operating and maintenance expenditures and a Capital Projects Fund to provide for the regional improvements that are to be built for the benefit of the district.

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 sources of revenue for the district in 2023 will be property taxes and developer advances. The district intends to impose a 50.000 mill levy on property within the district for 2023, of which 10.000 mills are dedicated to the General Fund and the balance of 40.000 mills will be allocated to the Capital Projects Fund.

JDV Metropolitan District
Adopted Budget
General Fund
For the Year ended December 31, 2023

| | Actual <u>2021</u> | Adopted Budget <u>2022</u> | Actual <u>8/31/2022</u> | Estimate <u>2022</u> | Adopted Budget <u>2023</u> |
|-----------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning fund balance | \$ 7,282 | \$ - | \$ - | \$ - | \$ 509 |
| Revenues: | | | | | |
| Property taxes | 5,481 | 2,679 | 2,679 | 2,679 | 8,898 |
| Property taxes-town of Meed | 2,349 | 1,148 | 1,148 | 2,349 | 4,354 |
| Specific ownership taxes | 392 | 795 | 152 | 300 | 1,088 |
| Interest Income | 55 | - | 322 | 450 | 500 |
| Developer advance | 9,680 | 21,000 | 6,000 | 14,698 | 410 |
| Total revenues | <u>17,957</u> | <u>25,622</u> | <u>10,301</u> | <u>20,476</u> | <u>15,250</u> |
| Total funds available | <u>25,239</u> | <u>25,622</u> | <u>10,301</u> | <u>20,476</u> | <u>15,759</u> |
| Expenditures: | | | | | |
| Accounting/Audit | 5,611 | 5,000 | 1,690 | 2,640 | 1,500 |
| Insurance | 727 | 2,600 | 250 | 250 | - |
| Legal | 16,383 | 15,000 | 5,089 | 14,000 | 8,000 |
| Election expense | - | 1,000 | 1,771 | 1,771 | 2,000 |
| Miscellaneous | 52 | 250 | 36 | 100 | 250 |
| Treasurer fees | 117 | 40 | 58 | 58 | 133 |
| Transfer to Town of Mead | 2,349 | 804 | 1,148 | 1,148 | 2,669 |
| Contingency | - | 211 | - | - | 851 |
| Emergency reserve (3%) | - | 717 | - | - | 356 |
| Total expenditures | <u>25,239</u> | <u>25,622</u> | <u>10,042</u> | <u>19,967</u> | <u>15,759</u> |
| Ending fund balance | <u>\$ -</u> | <u>-</u> | <u>259</u> | <u>\$ 509</u> | <u>-</u> |
| Assessed valuation | | <u>\$ 382,700</u> | | | <u>\$ 1,325,200</u> |
| Mill Levy | | <u>10.000</u> | | | <u>10.000</u> |

JDV Metropolitan District
Adopted Budget
Capital Projects Fund
For the Year ended December 31, 2023

| | Actual <u>2021</u> | Adopted Budget <u>2022</u> | Actual 8/31/2022 | Estimate <u>2022</u> | Adopted Budget <u>2023</u> |
|--------------------------|-----------------------|----------------------------------|---------------------|-------------------------|----------------------------------|
| Beginning fund balance | \$ 146,557 | \$ 45,359 | \$ 45,365 | \$ 45,365 | \$ 61,643 |
| Revenues: | | | | | |
| Property taxes | 31,321 | 15,308 | 15,308 | 15,308 | 53,008 |
| Specific ownership taxes | 1,570 | 1,225 | 608 | 1,200 | 4,241 |
| Developer Advances | - | 35,000 | - | - | - |
| | <u>32,891</u> | <u>51,533</u> | <u>15,916</u> | <u>16,508</u> | <u>57,249</u> |
| Total revenues | | | | | |
| | <u>32,891</u> | <u>51,533</u> | <u>15,916</u> | <u>16,508</u> | <u>57,249</u> |
| Total funds available | <u>179,448</u> | <u>96,892</u> | <u>61,281</u> | <u>61,873</u> | <u>118,892</u> |
| Expenditures: | | | | | |
| Capital Outlay | - | 50,000 | - | - | - |
| District Formation costs | 133,613 | - | - | - | - |
| Treasurer fees | 470 | 230 | 230 | 230 | 795 |
| | <u>134,083</u> | <u>50,230</u> | <u>230</u> | <u>230</u> | <u>795</u> |
| Total expenditures | | | | | |
| | <u>134,083</u> | <u>50,230</u> | <u>230</u> | <u>230</u> | <u>795</u> |
| Ending fund balance | <u>\$ 45,365</u> | <u>\$ 46,662</u> | <u>\$ 61,051</u> | <u>\$ 61,643</u> | <u>\$ 118,097</u> |
| Assessed valuation | | <u>\$ 382,700</u> | | | <u>\$ 1,325,200</u> |
| Mill Levy | | <u>40.000</u> | | | <u>40.000</u> |
| Total Mill Levy | | <u>50.000</u> | | | <u>50.000</u> |

EXHIBIT B
2022 Audit Exemption Application

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

JDV Metropolitan District
c/o White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80122

For the Year Ended
12/31/22
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Heather Hartung
303 858-1800
hhartung@wbapc.com

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
DATE PREPARED

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood CO 80112
303-689-0833
3/7/2023

PREPARER (SIGNATURE REQUIRED)

Diane K. Wheeler

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



PROPRIETARY
(CASH OR BUDGETARY BASIS)



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) | \$ 3,827 | |
| 2-2 | Specific ownership | \$ 226 | |
| 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 | \$ 1,033 | |
| 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) | \$ 11,015 | |
| 2-18 | Proceeds from sale of capital assets | \$ - | |
| 2-19 | Fire and police pension | \$ - | |
| 2-20 | Donations | \$ - | |
| 2-21 | Other (specify): | \$ - | |
| 2-22 | | \$ 7,505 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 23,606 | |

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 | \$ 58 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 250 | |
| 3-7 | Accounting and legal fees | \$ 21,164 | |
| 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):Miscellaneous | \$ 986 | |
| 3-24 | Town of Meed | \$ 1,148 | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 23,606 | |

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, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Developer Advances to be repaid with available fund</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Developer Advances to be repaid with available fund</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 Liabilities | \$ - | \$ - |
| | Developer Advances | \$ 9,680 | \$ 11,015 |
| | Other (specify): | \$ - | \$ - |
| | TOTAL | \$ 9,680 | \$ 11,015 |

*must tie 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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | How much? Date the debt was authorized: | | |
| | \$ 150,000,000.00 11/6/2018 | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? | | |
| | \$ - | | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? | | |
| | \$ - | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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"/> |

Please use this space to provide any explanations or comments:

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 | \$ 7,089 | |
| 5-2 | Certificates of deposit | \$ - | |
| | Total Cash Deposits | | \$ 7,089 |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | Colotrust | \$ 61,388 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| | Total Investments | | \$ 61,388 |
| | Total Cash and Investments | | \$ 68,477 |

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? 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

| 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 Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

Please use this space to provide any explanations or comments:

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.): | \$ - |
| TOTAL | \$ - |

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

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.? 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 Fund | \$ 25,622 |
| Capital Fund | \$ 50,230 |
| | |
| | |

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)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | <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> | | |

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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px; height: 15px;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

- | | | | |
|-------------|---|-------------------------------------|--------------------------|
| 10-3 | Is the entity a metropolitan district? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|---|-------------------------------------|--------------------------|

Please indicate what services the entity provides:

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| 10-4 | Does the entity have an agreement with another government to provide services? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|---|--------------------------|-------------------------------------|

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

- | | | | |
|-------------|--|--------------------------|-------------------------------------|
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|--|--------------------------|-------------------------------------|

If yes: **Date Filed:**

- | | | | |
|-------------|--|-------------------------------------|--------------------------|
| 10-6 | Does the entity have a certified Mill Levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|--|-------------------------------------|--------------------------|

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

| | |
|-----------------------|---------------|
| Bond Redemption mills | - |
| General/Other mills | 50.000 |
| Total mills | 50.000 |

Please use this space to provide any explanations or comments:

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. Print Board Member's Name | | A MAJORITY of the members of the governing body must complete and sign in the column below. |
|--|----------------|--|
| Board Member 1 | Gerald Roberts | I Gerald Roberts , 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>Gerald Roberts</u> Date: <u>Mar 24, 2023</u> My term Expires: <u>May 2023</u> |
| Board Member 2 | David Lee | I David Lee , 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>Victor Pacheco</u> Date: <u>Mar 29, 2023</u> My term Expires: <u>May 2025</u> |
| Board Member 3 | Joby Roberts | I Joby Roberts , 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>Joby Roberts</u> Date: <u>Mar 24, 2023</u> My term Expires: <u>May 2025</u> |
| Board Member 4 | Dani Bisetti | I Dani Bisetti, 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>Dani Bisetti</u> Date: <u>Mar 29, 2023</u> My term Expires: <u>May 2025</u> |
| Board Member 5 | | 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 | | 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 | | 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: _____ |












JDV MD 2022












Final Audit Report

2023-03-29

| | |
|-----------------|--|
| Created: | 2023-03-20 |
| By: | Georgia Harland (georgia@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAApv2N5JL6dC21GTAD1qgravLPFThcL298 |

"JDV MD 2022" History

-  Document created by Georgia Harland (georgia@simmonswheeler.com)
2023-03-20 - 3:20:38 AM GMT- IP address: 73.243.202.166
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2023-03-20 - 3:23:03 AM GMT
-  Document emailed to groberts@robertsx.com for signature
2023-03-20 - 3:23:04 AM GMT
-  Document emailed to David Lee (dplee67@gmail.com) for signature
2023-03-20 - 3:23:04 AM GMT
-  Document emailed to jroberts@robertsx.com for signature
2023-03-20 - 3:23:04 AM GMT
-  Document emailed to danibisetti@gmail.com for signature
2023-03-20 - 3:23:04 AM GMT
-  Email viewed by Diane Wheeler (diane@simmonswheeler.com)
2023-03-20 - 12:11:48 PM GMT- IP address: 67.176.62.43
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2023-03-20 - 12:12:15 PM GMT - Time Source: server- IP address: 67.176.62.43
-  Email viewed by jroberts@robertsx.com
2023-03-22 - 7:07:21 PM GMT- IP address: 139.60.174.4
-  Email viewed by groberts@robertsx.com
2023-03-24 - 4:09:52 PM GMT- IP address: 50.253.103.209
-  Signer groberts@robertsx.com entered name at signing as Gerald Roberts
2023-03-24 - 4:23:27 PM GMT- IP address: 50.253.103.209

-  Document e-signed by Gerald Roberts (groberts@robertsx.com)
Signature Date: 2023-03-24 - 4:23:29 PM GMT - Time Source: server- IP address: 50.253.103.209
-  Signer jroberts@robertsx.com entered name at signing as Joby Roberts
2023-03-24 - 8:09:41 PM GMT- IP address: 139.60.174.4
-  Document e-signed by Joby Roberts (jroberts@robertsx.com)
Signature Date: 2023-03-24 - 8:09:43 PM GMT - Time Source: server- IP address: 139.60.174.4
-  Email viewed by David Lee (dplee67@gmail.com)
2023-03-29 - 2:30:06 PM GMT- IP address: 63.149.115.210
-  New document URL requested by David Lee (dplee67@gmail.com)
2023-03-29 - 2:30:36 PM GMT- IP address: 63.149.115.210
-  Document e-signed by David Lee (dplee67@gmail.com)
Signature Date: 2023-03-29 - 2:31:47 PM GMT - Time Source: server- IP address: 63.149.115.210
-  Email viewed by danibisetti@gmail.com
2023-03-29 - 3:02:53 PM GMT- IP address: 63.149.115.210
-  New document URL requested by danibisetti@gmail.com
2023-03-29 - 3:03:07 PM GMT- IP address: 63.149.115.210
-  Signer danibisetti@gmail.com entered name at signing as Dani Bisetti
2023-03-29 - 3:03:55 PM GMT- IP address: 63.149.115.210
-  Document e-signed by Dani Bisetti (danibisetti@gmail.com)
Signature Date: 2023-03-29 - 3:03:57 PM GMT - Time Source: server- IP address: 63.149.115.210
-  Agreement completed.
2023-03-29 - 3:03:57 PM GMT

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