

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

District #1

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.), any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting. Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS. PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS.

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS: <http://www.lexisnexis.com/hotlist/cdo.html>. APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted via Fax or Email?
 - If yes, have you read and understand the new Electronic Signature Policy? See [here](#)
 - new policy
- Have you included a resolution?
- Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier)
 - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Check out our new web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.
OSA LG Web Portal

FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal: <https://apps.leg.co.gov/osalg>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203
FAX: 303-889-3061
EMAIL: osalg@state.co.us
QUESTIONS? 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis - A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS CONTACT PERSON PHONE EMAIL FAX	Windsor Highlands Metropolitan District #1 6795 Crystal Downs Drive Windsor, Colorado 80550 Guy D. Johnson, District Manager 970-223-5473 manager@windsorhighlandsmetrodistric.com 970-225-0054
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For the Year Ended
 12/31/2019
 or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE DATE PREPARED RELATIONSHIP TO ENTITY	Christine A. Reeves Independent Accountant John Cutler and Associates, LLC 600 17th Street, Suite 2800S, Denver CO, 80202 303-634-2256 3/20/2020 District Auditor
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PREPARER SIGNATURE REQUIRED


Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		General Fund	Fund*		
Assets					
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	\$ -	
1-5	Property Taxes Receivable	\$ 230,603	\$ -	\$ -	
1-6		\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11	(add lines 1-1 through 1-10)	\$ 230,603	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 230,603	\$ -	\$ -	
Liabilities					
1-14	Accounts Payable	\$ -	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	
1-21	Deferred Property Taxes	\$ 230,603	\$ -	\$ -	
1-22		\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27		\$ -	\$ -	\$ -	
1-28	(add lines 1-19 through 1-27)	\$ 230,603	\$ -	\$ -	
1-29	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	\$ -	
1-30	Fund Balance	\$ -	\$ -	\$ -	
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-32	Restricted Inventory	\$ -	\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	\$ -	
	Add lines 1-30 through 1-35	\$ -	\$ -	\$ -	
	This total should be the same as line 3-33	\$ -	\$ -	\$ -	
1-37	TOTAL FUND BALANCE	\$ -	\$ -	\$ -	
	Add lines 1-28, 1-29 and 1-36	\$ 230,603	\$ -	\$ -	
	This total should be the same as line 1-13	\$ 230,603	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 230,603	\$ -	\$ -	
Assets					
	Cash & Cash Equivalents	\$ -	\$ -	\$ -	
	Investments	\$ -	\$ -	\$ -	
	Receivables	\$ -	\$ -	\$ -	
	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
	Other Current Assets	\$ -	\$ -	\$ -	
	Total Current Assets	\$ -	\$ -	\$ -	
	Capital Assets, net	\$ -	\$ -	\$ -	
	(from Part 6-4)	\$ -	\$ -	\$ -	
	Other Long Term Assets [specify...]	\$ -	\$ -	\$ -	
	(add lines 1-1 through 1-10)	\$ -	\$ -	\$ -	
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	\$ -	
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	
Liabilities					
	Accounts Payable	\$ -	\$ -	\$ -	
	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	
	Accrued Interest Payable	\$ -	\$ -	\$ -	
	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
	All Other Current Liabilities	\$ -	\$ -	\$ -	
	TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ -	
	Proprietary Debt Outstanding	\$ -	\$ -	\$ -	
	(from Part 4-4)	\$ -	\$ -	\$ -	
	Other Liabilities [specify...]	\$ -	\$ -	\$ -	
	(add lines 1-19 through 1-27)	\$ -	\$ -	\$ -	
	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	\$ -	
	Net Position	\$ -	\$ -	\$ -	
	Net Investment in Capital Assets	\$ -	\$ -	\$ -	
	Emergency Reserves	\$ -	\$ -	\$ -	
	Other Designations/Reserves	\$ -	\$ -	\$ -	
	Restricted	\$ -	\$ -	\$ -	
	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	\$ -	
	(add lines 1-30 through 1-35)	\$ -	\$ -	\$ -	
	This total should be the same as line 3-33	\$ -	\$ -	\$ -	
	TOTAL NET POSITION	\$ -	\$ -	\$ -	
	Add lines 1-28, 1-29 and 1-35	\$ -	\$ -	\$ -	
	This total should be the same as line 1-13	\$ -	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund	Fund	Fund	
Tax Revenue						
2-1	Property (include millage levied in Question 10-9)	\$ 191,882	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 16,600	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ 208,482	\$ -	\$ -	\$ -	
2-9	TOTAL TAX REVENUE	\$ 208,482	\$ -	\$ -	\$ -	
2-10	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-11	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-12	Conservation Trust Funds (later)	\$ -	\$ -	\$ -	\$ -	
2-13	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-14	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-15	Grants	\$ -	\$ -	\$ -	\$ -	
2-16	Donations	\$ -	\$ -	\$ -	\$ -	
2-17	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-18	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-19	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-20	Interest/Investment Income	\$ 73	\$ -	\$ -	\$ -	
2-21	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-22	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-23	All Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23	\$ 208,555	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 208,555	\$ -	\$ -	\$ -	
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-27	Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27	\$ -	\$ -	\$ -	\$ -	
2-29	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 208,555	\$ -	\$ -	\$ -	
GRAND TOTALS						
		\$ 208,555	\$ -	\$ -	\$ -	

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 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

- 6-1 Does the entity have capitalized 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

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (cip)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (cip)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

- 7-1 Does the entity have an "old hire" fireman's pension plan? YES NO
- 7-2 Does the entity have a volunteer fireman's pension plan? YES NO
- If yes: Who administers the plan?

Please use this space to provide any explanations or comments:

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

Please 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: 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

Fund Name	Budgeted Expenditures/Expenses
General Fund (Amended December 5, 2019)	208,554

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

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO
- If yes: Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

- 10-1 Is this application for a newly formed governmental entity? YES NO
- If yes: Please use this space to provide any explanations or comments:
- Date of formation: _____

- 10-2 Has the entity changed its name in the past or current year? YES NO
- If yes: NEW name _____
- PRIOR name _____

- 10-3 Is the entity a metropolitan district? YES NO
- 10-4 Please indicate what services the entity provides: Non-portable water, streets, traffic and safety, sanitation and sewer, and parks and recreation.

- 10-5 Does the entity have an agreement with another government to provide services? YES NO
- If yes: List the name of the other governmental entity and the services provided: Windsor Highlands Metro District No. 5, see below

- 10-6 Does the entity have a certified mill levy? YES NO
- 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	30.000
Total mills	30.000

10-5: Agreement with WHMD #5 to provide financing for the design, acquisition, construction, and installation of both standard and enhanced community wide infrastructure and public improvements. Please use this space to provide any additional explanations or comments not previously included.

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? YES NO

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 addresses.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.		A MAJORITY of the members of the governing body must complete and sign in the column below.	
1	Full Name	Personally reviewed and approve this application for exemption from audit.	Date:
	Jonathan A. Turner, President/Chairman	<i>[Signature]</i>	3-24-2020
	Martha F. Turner, Secretary/Treasurer	<i>[Signature]</i>	5-24-2020
	Edward Ryan, Vice Chair, Asst Sec'y/Tres	<i>[Signature]</i>	3-24-2020
	Jennifer L. DiTullio, Vice Chair, Asst Sec'y/Tres.	<i>[Signature]</i>	03-30-2020
	Shareen Baker, Vice Chair, Asst Sec'y/Tres.	<i>[Signature]</i>	May 2022
	Full Name	Personally reviewed and approve this application for exemption from audit.	Date:
	Full Name	Personally reviewed and approve this application for exemption from audit.	Date:
	Full Name	Personally reviewed and approve this application for exemption from audit.	Date: