

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

LPHHD #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. If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

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. APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

<input type="checkbox"/> Has the preparer signed the application? <input type="checkbox"/> Has the entity corrected all Prior Year Deficiencies as communicated by the OSA? <input type="checkbox"/> Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body? <input type="checkbox"/> Are all sections of the form complete, including responses to all of the questions? <input checked="" type="checkbox"/> Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section? <input type="checkbox"/> Will this application be submitted via Fax or Email? <input type="checkbox"/> If yes, have you read and understand the new Electronic Signature Policy? See <u>here</u> --or-- <input type="checkbox"/> Have you included a resolution? <input type="checkbox"/> Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting? <input type="checkbox"/> Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.) <input checked="" type="checkbox"/> Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier)	FOR YOUR REFERENCE COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS http://www.konnectingcolorado.com/legislation Checkout 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. OSALG Web Portal
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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: 303-869-3061
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

For the Year Ended
12/31/2020
or fiscal year ended:

NAME OF GOVERNMENT ADDRESS
 Windsor Highlands Metropolitan District No. 1
 6795 Crystal Downs Drive
 Windsor, Colorado 80550

CONTACT PERSON
 PHONE Guy Johnson
 970-223-5473
 EMAIL manager@windsorhighlandsmetrodistrict.com
 FAX 970-225-0054

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information on 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: Christine A. Reeves
 TITLE: Certified Public Accountant
 FIRM NAME (if applicable): John Cutler and Associates, LLC
 ADDRESS: 600 17th Street, Denver CO 80202
 PHONE: 303-634-2259
 DATE PREPARED: 3/18/2021
 RELATIONSHIP TO ENTITY: Independent Accountant

PREPARER (SIGNATURE REQUIRED)

Christine A. Reeves

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	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>	If Yes, date filed:
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PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #		Description	Governmental Funds	Fund*	Proprietary/Fiduciary Funds	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	\$	230,385	\$	-	\$
1-6			\$	-	\$	-	\$
1-7			\$	-	\$	-	\$
1-8			\$	-	\$	-	\$
1-9			\$	-	\$	-	\$
1-10			\$	-	\$	-	\$
1-11		(add lines 1-1 through 1-10)	\$	230,385	\$	-	\$
1-12		TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	\$	-	\$
1-13		TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	230,385	\$	-	\$
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			\$	-	\$	-	\$
1-22			\$	-	\$	-	\$
1-23			\$	-	\$	-	\$
1-24			\$	-	\$	-	\$
1-25			\$	-	\$	-	\$
1-26			\$	-	\$	-	\$
1-27			\$	-	\$	-	\$
1-28		(add lines 1-19 through 1-27)	\$	-	\$	-	\$
1-29		TOTAL DEFERRED INFLOWS OF RESOURCES	\$	230,385	\$	-	\$
Fund Balance							
1-30		Nonspendable Prepaid	\$	-	\$	-	\$
1-31		Nonspendable Inventory	\$	-	\$	-	\$
1-32		Restricted (specify . . .)	\$	-	\$	-	\$
1-33		Committed (specify . . .)	\$	-	\$	-	\$
1-34		Assigned (specify . . .)	\$	-	\$	-	\$
1-35		Unassigned:	\$	-	\$	-	\$
1-36		Add lines 1-30 through 1-35	\$	-	\$	-	\$
		This total should be the same as line 5-33	\$	-	\$	-	\$
		TOTAL FUND BALANCE	\$	-	\$	-	\$
1-37		Add lines 1-28, 1-29 and 1-36	\$	-	\$	-	\$
		This total should be the same as line 1-13	\$	-	\$	-	\$
		TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	230,385	\$	-	\$

Line #		Description	Governmental Funds	Fund*	Proprietary/Fiduciary Funds	Fund*	Fund*
Assets							
		Cash & Cash Equivalents	\$	-	\$	-	\$
		Investments	\$	-	\$	-	\$
		Receivables	\$	-	\$	-	\$
		Due from Other Entities or Funds	\$	-	\$	-	\$
		Other Current Assets	\$	-	\$	-	\$
		Total Current Assets	\$	-	\$	-	\$
		Capital Assets, net	\$	-	\$	-	\$
		Other Long Term Assets (specify . . .)	\$	-	\$	-	\$
		(from Part 6-4)	\$	-	\$	-	\$
		(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	\$	-	\$	-	\$
		Other Liabilities (specify . . .)	\$	-	\$	-	\$
		(from Part 4-4)	\$	-	\$	-	\$
		(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 5-33	\$	-	\$	-	\$
		TOTAL NET POSITION	\$	-	\$	-	\$
		Add lines 1-28, 1-29 and 1-36	\$	-	\$	-	\$
		This total should be the same as line 1-13	\$	-	\$	-	\$
		TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	-	\$	-	\$

Please use this space to provide explanation of any items on this page.

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*	
2-1	Tax Revenue					
2-2	Property (include mills levied in Questions 10-1)	\$ 230,757	\$	\$	\$	
2-3	Specific Ownership	\$ 15,186	\$	\$	\$	
2-4	Sales and Use Tax	\$	\$	\$	\$	
2-5	Other Tax Revenue (specify :)	\$	\$	\$	\$	
2-6		\$	\$	\$	\$	
2-7		\$	\$	\$	\$	
2-8		\$	\$	\$	\$	
	Add lines 2-1 through 2-7	245,943	\$	\$	\$	
	TOTAL TAX REVENUE					
2-9	Licenses and Permits	\$	\$	\$	\$	
2-10	Highway Users Tax Funds (HURF)	\$	\$	\$	\$	
2-11	Conservation Trust Funds (Lutery)	\$	\$	\$	\$	
2-12	Community Development Block Grant	\$	\$	\$	\$	
2-13	Fire & Police Pension	\$	\$	\$	\$	
2-14	Grants	\$	\$	\$	\$	
2-15	Donations	\$	\$	\$	\$	
2-16	Charges for Sales and Services	\$	\$	\$	\$	
2-17	Rental Income	\$	\$	\$	\$	
2-18	Fines and Forfeits	\$	\$	\$	\$	
2-19	Interest/Investment Income	\$ 52	\$	\$	\$	
2-20	Tap Fees	\$	\$	\$	\$	
2-21	Proceeds from Sale of Capital Assets	\$	\$	\$	\$	
2-22	All Other (specify :)	\$	\$	\$	\$	
2-23		\$	\$	\$	\$	
2-24		\$	\$	\$	\$	
	Add lines 2-8 through 2-23	245,995	\$	\$	\$	
	TOTAL REVENUES					
	Other Financing Sources					
2-25	Debt Proceeds	\$	\$	\$	\$	
2-26	Developer Advances	\$	\$	\$	\$	
2-27	Other (specify :)	\$	\$	\$	\$	
2-28		\$	\$	\$	\$	
	Add lines 2-25 through 2-27		\$	\$	\$	
	TOTAL OTHER FINANCING SOURCES					
2-29		\$	\$	\$	\$	
	Add lines 2-24 and 2-28	245,995	\$	\$	\$	
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
	GRAND TOTALS		245,995	\$	\$	

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) 869-8000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

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*	
3-1	Expenditures					
3-2	General Government	\$ 4,616	\$ -	\$ -	\$ -	
3-3	Judicial	\$ -	\$ -	\$ -	\$ -	
3-4	Law Enforcement	\$ -	\$ -	\$ -	\$ -	
3-5	Fire	\$ -	\$ -	\$ -	\$ -	
3-6	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-7	Solid Waste	\$ -	\$ -	\$ -	\$ -	
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -	
3-9	Health	\$ -	\$ -	\$ -	\$ -	
3-10	Culture and Recreation	\$ -	\$ -	\$ -	\$ -	
3-11	Transfers to other districts	\$ 241,379	\$ -	\$ -	\$ -	
3-12	Other [specify:]:	\$ -	\$ -	\$ -	\$ -	
3-13		\$ -	\$ -	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	\$ -	\$ -	
3-16	Principal	\$ -	\$ -	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-21	All Other [specify:]:	\$ -	\$ -	\$ -	\$ -	
3-22	ADD LINES 3-1 THROUGH 3-21	\$ 245,995	\$ -	\$ -	\$ -	
3-23	TOTAL EXPENDITURES	\$ 245,995	\$ -	\$ -	\$ -	GRAND TOTAL
3-24	Interfund Transfers (in)	\$ -	\$ -	\$ -	\$ -	
3-25	Interfund Transfers out	\$ -	\$ -	\$ -	\$ -	
3-26	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	\$ -	
3-27		\$ -	\$ -	\$ -	\$ -	
3-28		\$ -	\$ -	\$ -	\$ -	
3-29		\$ -	\$ -	\$ -	\$ -	
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	
3-31	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	
3-32	Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	\$ -	\$ -	
3-33	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	
3-34	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-36	Sum of Line 3-30, 3-31, and 3-32	\$ -	\$ -	\$ -	\$ -	
3-37	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	\$ -	\$ -	
3-38	Net Increase (Decrease) in Net Position	\$ -	\$ -	\$ -	\$ -	
3-39	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	\$ -	\$ -	
3-40	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	
3-41	Net Position, December 31	\$ -	\$ -	\$ -	\$ -	
3-42	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-43	Line 3-30 plus line 3-31	\$ -	\$ -	\$ -	\$ -	
3-44	This total should be the same as line 1-36.	\$ -	\$ -	\$ -	\$ -	

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.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments.

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

4-4 Please complete the following debt schedule, if applicable. (Please only include principal amounts)

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

4-5 Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt?
 How much? YES NO
 If yes: \$ 6,000,000
 Date the debt was authorized: 5/22/2014
- 4-6 Does the entity intend to issue debt within the next calendar year?
 How much? YES NO
 If yes: \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
 If yes: YES NO
 What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements?
 If yes: YES NO
 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 INVESTMENTS

Please use this space to provide any explanations or comments.

5-1 Please provide the entity's cash deposit and investment balances.
 YEAR-END Total of ALL Checking and Savings accounts AMOUNT TOTAL

5-2 Certificates of deposit TOTAL CASH DEPOSITS AMOUNT TOTAL

5-3 Investments (if investment is a mutual fund, please list underlying investments): TOTAL INVESTMENTS AMOUNT TOTAL

	TOTAL CASH AND INVESTMENTS	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 checked="" 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.)? If no, MUST explain:		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

6-4 Complete the following Capital Assets table for PROPRIETARY 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	\$ -	\$ -	\$ -	\$ -

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

- 7-1 Does the entity have an "old hire" firemen's pension plan? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO

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 17

PART 8 - BUDGET INFORMATION

- Please answer the following question by marking in the appropriate box
- 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/Expense
General Fund (Amended Dec-20)	245,995
	\$
	\$
	\$

Please use this space to provide any explanations or comments:

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

- Please answer the following question by marking in the appropriate box
- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO
- Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

- Please answer the following question by marking in the appropriate box
- 10-1 Is this application for a newly formed governmental entity? YES NO
- If yes, 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 _____

Please use this space to provide any explanations or comments:

- 10-3 Is the entity a metropolitan district? YES NO
- 10-4 Please indicate what services the entity provides: YES NO
- Non-potable 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 | 33.397 |
| Total mills | 33.397 |

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

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.

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 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, the individual member certifies that this Application for Exemption from Audit has been prepared consistently 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.

Full Name	Personally reviewed and approved this application for exemption from audit.	Signed	Date	My term Expires
Jonathan A. Turner, President/Chairman	<input checked="" type="checkbox"/>	<i>[Signature]</i>	03/22/2021	May 2022
Martha F. Turner, Secretary/Treasurer	<input checked="" type="checkbox"/>	<i>[Signature]</i>	3/22/2021	May 2022
Emily Kupiec, Vice Chair, Asst Sec'y/Treas.	<input checked="" type="checkbox"/>	<i>[Signature]</i>	3/22/2021	May 2022
Andrew M. Krill, Vice Chair, Asst Sec'y/Treas.	<input checked="" type="checkbox"/>	<i>[Signature]</i>	3/22/2021	May 2022
Edward Ryan, Vice Chair, Asst Sec'y/Treas.	<input checked="" type="checkbox"/>	<i>[Signature]</i>	3/22/2021	May 2022

I, Jonathan A. Turner, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
 Signed: *[Signature]* Date: 03/22/2021
 My term Expires: May 2022

I, Martha F. Turner, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
 Signed: *[Signature]* Date: 3/22/2021
 My term Expires: May 2022

I, Emily Kupiec, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
 Signed: *[Signature]* Date: 3/22/2021
 My term Expires: May 2022

I, Andrew M. Krill, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
 Signed: *[Signature]* Date: 3/22/2021
 My term Expires: May 2022

I, Edward Ryan, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.
 Signed: *[Signature]* Date: 3/22/2021
 My term Expires: May 2022