

APPLICATION FOR EXEMPTION FROM AUDIT

District # 3

LONG FORM

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. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS: <http://www.legis.state.co.us>

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. 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](#)
- or---
- 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.)

OSA LG Web Portal  
 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.

FILING METHODS

NEW METHOD: Register and submit your Applications at our new portal: <https://apps.state.co.gov/osa/alg>

MAIL: Office of the State Auditor  
 Local Government Audit Division  
 1525 Sherman St., 7th Floor  
 Denver, CO 80203  
 FAX: 303-869-3061  
 EMAIL: [osa.lg@state.co.us](mailto:osa.lg@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

WindSOR Highlands Metropolitan District #3  
6795 Crystal Downs Drive  
WindSOR, Colorado 80550

For the Year Ended  
12/31/2019  
or fiscal year ended:

CONTACT PERSON

Guy D. Johnson, District Manager  
970-223-5473  
manager@windSORhighlandsmetrodistrict.com  
970-225-0054

**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

**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	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

# 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*	Fund*	Fund*	
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	\$ -	
1-3	Receivables	\$ 575	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	\$ -	\$ -	
1-5	Property Taxes Receivable	\$ 284,550	\$ -	\$ -	\$ -	
1-6		\$ -	\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	\$ -	
1-11		\$ 285,125	\$ -	\$ -	\$ -	
1-12	(add lines 1-1 through 1-10)	\$ 285,125	\$ -	\$ -	\$ -	
1-13	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	\$ -	\$ -	
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 285,125	\$ -	\$ -	\$ -	
<b>Liabilities</b>						
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	\$ 284,550	\$ -	\$ -	\$ -	
1-22		\$ -	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	\$ -	
1-27		\$ -	\$ -	\$ -	\$ -	
1-28	(add lines 1-19 through 1-27)	\$ 284,550	\$ -	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	\$ -	\$ -	
	TOTAL LIABILITIES	\$ 284,550	\$ -	\$ -	\$ -	
<b>Fund Balance</b>						
1-30	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	
1-32	Restricted [specify...]	\$ -	\$ -	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	\$ -	\$ -	
1-35	Unassigned:	\$ 575	\$ -	\$ -	\$ -	
	Add lines 1-30 through 1-35	\$ 575	\$ -	\$ -	\$ -	
	This total should be the same as line 3-33	\$ 575	\$ -	\$ -	\$ -	
	TOTAL FUND BALANCE	\$ 575	\$ -	\$ -	\$ -	
1-37	(add lines 1-28, 1-29 and 1-36)	\$ 285,125	\$ -	\$ -	\$ -	
	This total should be the same as line 1-13	\$ 285,125	\$ -	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 285,125	\$ -	\$ -	\$ -	
<b>Assets</b>						
	Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	
	Investments	\$ -	\$ -	\$ -	\$ -	
	Receivables	\$ 575	\$ -	\$ -	\$ -	
	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
	Other Current Assets	\$ -	\$ -	\$ -	\$ -	
	Total Current Assets	\$ 575	\$ -	\$ -	\$ -	
	Capital Assets, net (from Part 5-4)	\$ -	\$ -	\$ -	\$ -	
	Other Long Term Assets [specify...]	\$ -	\$ -	\$ -	\$ -	
	(add lines 1-1 through 1-10)	\$ 575	\$ -	\$ -	\$ -	
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	\$ -	\$ -	
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 575	\$ -	\$ -	\$ -	
<b>Liabilities</b>						
	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	\$ -	\$ -	\$ -	\$ -	
	TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	
<b>Net Position</b>						
	Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	
	Emergency Reserves	\$ -	\$ -	\$ -	\$ -	
	Other Designations/Reserves	\$ -	\$ -	\$ -	\$ -	
	Restricted	\$ -	\$ -	\$ -	\$ -	
	Undesignated/Unreserved/Unrestricted	\$ 575	\$ -	\$ -	\$ -	
	Add lines 1-30 through 1-35	\$ 575	\$ -	\$ -	\$ -	
	This total should be the same as line 3-33	\$ 575	\$ -	\$ -	\$ -	
	TOTAL NET POSITION	\$ 575	\$ -	\$ -	\$ -	
	(add lines 1-28, 1-29 and 1-36)	\$ 285,125	\$ -	\$ -	\$ -	
	This total should be the same as line 1-13	\$ 285,125	\$ -	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 285,125	\$ -	\$ -	\$ -	

**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*	
<b>Tax Revenue</b>						
2-1	Property (include mills levied in Question 10-4)	\$ 202,306	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 35,018	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	\$ 237,323	\$ -	\$ -	\$ -	
2-9	<b>TOTAL TAX REVENUE</b>	\$ 237,323	\$ -	\$ -	\$ -	
2-10	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-11	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-12	Conservation Trust Funds (Letery)	\$ -	\$ -	\$ -	\$ -	
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	\$ 399	\$ -	\$ -	\$ -	
2-21	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-22	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-23	All Other (specify...):	\$ 575	\$ -	\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	\$ 238,297	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES</b>	\$ 238,297	\$ -	\$ -	\$ -	
<b>Other Financing Sources</b>						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-27	Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27</b>	\$ -	\$ -	\$ -	\$ -	
2-29	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 238,297	\$ -	\$ -	\$ -	
<b>GRAND TOTALS</b>						
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 238,297	\$ -	\$ -	\$ -	

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 (803) 869-5000 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	\$ 4,054	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	
3-12	Other [specify...:]	\$ -	\$ -	\$ -	\$ -	
3-13	Utilities	\$ -	\$ -	\$ -	\$ -	
3-14	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -	
3-15	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
3-16	Debt Service	\$ -	\$ -	\$ -	\$ -	
3-17	Principal	\$ -	\$ -	\$ -	\$ -	
3-18	Interest	\$ -	\$ -	\$ -	\$ -	
3-19	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-20	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-21	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-22	All Other - Payment for Services, WHM# #:	\$ 233,688	\$ -	\$ -	\$ -	
3-23	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ -	\$ -	
3-24	Other [specify...:] (enter negative for expense)	\$ -	\$ -	\$ -	\$ -	
3-25	Depreciation	\$ -	\$ -	\$ -	\$ -	
3-26	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	\$ -	\$ -	
3-27	Capital Outlay (from line 3-14)	\$ -	\$ -	\$ -	\$ -	
3-28	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	\$ -	\$ -	
3-29	TOTAL GAAP RECONCILING ITEMS (Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	\$ -	\$ -	
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	
3-31	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 575	\$ -	\$ -	\$ -	
3-32	Line 2-29, less line 3-22, plus line 3-29, plus line 3-24	\$ -	\$ -	\$ -	\$ -	
3-33	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	
3-34	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-36	Net Position, December 31	\$ -	\$ -	\$ -	\$ -	
3-37	Line 3-30 plus line 3-31	\$ -	\$ -	\$ -	\$ -	
3-38	Sum of Line 3-30, 3-31, and 3-32	\$ 575	\$ -	\$ -	\$ -	
3-39	This total should be the same as line 1-36.	\$ -	\$ -	\$ -	\$ -	
3-40	TOTAL EXPENDITURES	\$ 237,722	\$ -	\$ -	\$ -	
3-41	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	
3-42	GRAND TOTAL	\$ 237,722	\$ -	\$ -	\$ -	

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) 859-3000 for assistance.

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES  NO

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 <sup>1</sup>	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

<sup>1</sup>Must agree to prior year ending balance

4-5 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? \$ 6,000,000

4-6 Date the debt was authorized: 5/22/2014

4-7 Does the entity intend to issue debt within the next calendar year?  YES  NO

4-8 How much? \$ -

4-9 Does the entity have debt that has been refinanced that it is still responsible for?  YES  NO

4-10 What is the amount outstanding? \$ -

4-11 Does the entity have any lease agreements?  YES  NO

4-12 What is being leased? \_\_\_\_\_

4-13 What is the original date of the lease? \_\_\_\_\_

4-14 Number of years of lease? \_\_\_\_\_

4-15 Is the lease subject to annual appropriation?  YES  NO

4-16 What are the annual lease payments? \$ -

## PART 5 - CASH AND INVESTMENTS

5-1 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

\$ - \$ -

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

\$ - \$ -

5-3 TOTAL CASH AND INVESTMENTS

\$ - \$ -

5-4 Please answer the following question by marking in the appropriate box

YES  NO

5-4 Are the entity's investments legal in accordance with Section 24-7-5-601, et. seq., C.R.S.?

YES  NO

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:

YES  NO  N/A

**PART 6 - CAPITAL ASSETS**

Please use this space to provide any explanations or comments:

- 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

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

**PART 7 - PENSION INFORMATION**

Please use this space to provide any explanations or comments:

- 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
- 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? \$ -

**PART 8 - BUDGET INFORMATION**

Please use this space to provide any explanations or comments:

- 8-1 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
- 8-2 If yes, 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)	237,722
	-
	-
	-

**PART 9 - TAXPAYERS BILL OF RIGHTS (TABOR)**

Please use this space to provide any explanations or comments:

- 9-1 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
- government from the 3 percent emergency reserve requirement. All governments should determine if they meet this

**PART 10 - GENERAL INFORMATION**

Please use this space to provide any explanations or comments:

- 10-1 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

- 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:

**Windor 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	35.000
<b>Total mills</b>	<b>35.000</b>

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.



**OSA USE ONLY**

	General Fund	Governmental Funds		Notes
<b>Entity Wide:</b>				
Unrestricted Cash & Investments	\$	575	Total Tax Revenue	237,323
Current Liabilities	\$	-	Revenue Paying Debt Service	-
Deferred Inflow	\$	-	Total Revenue	238,297
			Total Debt Service Principal	-
			Total Debt Service Interest	-
			Total Debt Service	-
<b>Governmental</b>				
Total Cash & Investments	\$	-	Enterprise Funds	-
Transfers In	\$	-	Net Position	-
Transfers Out	\$	-	PY Net Position	-
Property Tax	\$	202,395	Government-Wide	-
Debt Service Principal	\$	-	Total Outstanding Debt	-
Total Expenditures	\$	237,722	Authorized but Unissued	-
Total Developer Advances	\$	-	Year Authorized	-
Total Developer Repayments	\$	-		
			5/2/20 14	6,000,000

**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 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 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.**

1	Full Name	1, <u>DINO A. DITULLIO</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03-30-2020</u> My term Expires: <u>May 2022</u>
2	Jonathan A. Turner, Secretary/Treasurer Full Name	1, <u>JONATHAN A. TURNER</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03-30-2020</u> My term Expires: <u>May 2020</u>
3	Michael J. DiTullio, Vice Chair, Asst Sec'y/Tres. Full Name	1, <u>MICHAEL J. DITULLIO</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03-30-2020</u> My term Expires: <u>May 2012</u>
4	Jennifer L. DiTullio, Vice Chair, Asst Sec'y/Tres. Full Name	1, <u>JENNIFER L. DITULLIO</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03-30-2020</u> My term Expires: <u>May 2022</u>
5	Martina Turner, Vice Chair, Asst Sec'y/Tres. Full Name	1, <u>MARTINA TURNER</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03-30-2020</u> My term Expires: <u>May 2020</u>
6	Full Name	1, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
7	Full Name	1, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____