

# APPLICATION FOR EXEMPTION FROM AUDIT 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.

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE. POSTMARK DATES 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 checked="" 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 checked="" 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)	
<input checked="" type="checkbox"/> If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

### FILING METHODS

**NEW METHOD!**  
**WEB PORTAL:** 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:** [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.**

10/11/13 #3

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. 3  
6795 Crystal Downs Drive  
Windsor, Colorado 80550

CONTACT PERSON  
PHONE Guy Johnson, District Manager  
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 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: 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	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.

		Governmental Funds		Proprietary/Fiduciary Funds	
Line #	Description	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	\$	294,636	\$	-
1-6		\$	-	\$	-
1-7		\$	-	\$	-
1-8		\$	-	\$	-
1-9		\$	-	\$	-
1-10		\$	-	\$	-
1-11	(add lines 1-1 through 1-10)	\$	295,211	\$	-
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	\$	-
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	295,211	\$	-
<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		\$	-	\$	-
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	\$	294,636	\$	-
<b>Fund Balance</b>					
1-30	Nonspendable Prepaid	\$	-	\$	-
1-31	Nonspendable Inventory	\$	-	\$	-
1-32	Restricted [specify...]	\$	-	\$	-
1-33	Committed [specify...]	\$	-	\$	-
1-34	Assigned [specify...]	\$	575	\$	-
1-35	Unassigned:	\$	-	\$	-
	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)	\$	295,211	\$	-
	This total should be the same as line 1-13	\$	295,211	\$	-
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	295,211	\$	-
<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 64)	\$	-	\$	-
	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 44)	\$	-	\$	-
	Other Liabilities [specify...]	\$	-	\$	-
	(add lines 1-19 through 1-27)	\$	-	\$	-
	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	294,636	\$	-
<b>Net Position</b>					
	Net Investment in Capital Assets	\$	-	\$	-
	Emergency Reserves	\$	-	\$	-
	Other Designations/Reserves	\$	-	\$	-
	Restricted	\$	575	\$	-
	Undesignated/Unreserved/Unrestricted	\$	-	\$	-
	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)	\$	295,211	\$	-
	This total should be the same as line 1-13	\$	295,211	\$	-
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	295,211	\$	-

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 multi-period in Question 10a)	\$ 272,642	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 17,380	\$ -	\$ -	\$ -	
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>	\$ 290,022	\$ -	\$ -	\$ -	
	<b>TOTAL TAX REVENUE</b>	\$ 290,022	\$ -	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (water)	\$ -	\$ -	\$ -	\$ -	
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	\$ 189	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify: )	\$ -	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24		\$ -	\$ -	\$ -	\$ -	
	<b>Add lines 2-8 through 2-23</b>	\$ 290,211	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES</b>	\$ 290,211	\$ -	\$ -	\$ -	
	Other Financing Sources					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-27	Other (specify: )	\$ -	\$ -	\$ -	\$ -	
2-28		\$ -	\$ -	\$ -	\$ -	
	<b>Add lines 2-25 through 2-27</b>	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	\$ -	
2-29		\$ -	\$ -	\$ -	\$ -	
	<b>Add lines 2-24 and 2-28</b>	\$ 290,211	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 290,211	\$ -	\$ -	\$ -	
	<b>GRAND TOTALS</b>	\$ 290,211	\$ -	\$ -	\$ -	

**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 29-1-004, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 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	\$ 5,457	\$ -	\$ -	\$ -	
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...]:	\$ 294,754	\$ -	\$ -	\$ -	
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	\$ 290,211	\$ -	\$ -	\$ -	
	<b>TOTAL EXPENDITURES</b>	\$ 290,211	\$ -	\$ -	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	
3-25	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	\$ -	
3-26	Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	
3-27	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
3-28	Debt Principal	\$ -	\$ -	\$ -	\$ -	
3-29	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	
3-31	Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	\$ -	\$ -	
3-32	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	
3-33	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-34	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	
3-35	Sum of Line 3-30, 3-31, and 3-32	\$ -	\$ -	\$ -	\$ -	
3-36	This total should be the same as line 1-36.	\$ -	\$ -	\$ -	\$ -	
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	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-42	Net Position, December 31	\$ -	\$ -	\$ -	\$ -	
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.

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*	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>	\$ -	\$ -	\$ -	\$ -

\*must agree 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?  YES  NO

If yes, How much? \$ 6,000,000

Date the debt was authorized: 5/2/2014

4-6 Does the entity intend to issue debt within the next calendar year?  YES  NO

If yes, How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES  NO

If yes, What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?  YES  NO

If yes, What is being leased? \_\_\_\_\_

Number of years of lease? \_\_\_\_\_

Is the lease subject to annual appropriation?  YES  NO

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.

5-1 YEAR-END Total of ALL Checking and Savings accounts AMOUNT TOTAL

5-2 Certificates of deposit TOTAL CASH DEPOSITS \$ - \$ -

Investments (if investment is a mutual fund, please list underlying investments)

5-3 \_\_\_\_\_ \$ -

\_\_\_\_\_ \$ -

\_\_\_\_\_ \$ -

TOTAL INVESTMENTS

TOTAL CASH AND INVESTMENTS

Please answer the following question by marking in the appropriate box

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?  YES  NO N/A

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



**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 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 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.):	\$ -
<b>TOTAL</b>	\$ -

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

**PART 8 - BUDGET INFORMATION**

- Please answer the following question by marking in the appropriate box
- |  | YES                                 | NO                                  | N/A                      | 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |   |
| 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |   |

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

Fund Name	Budgeted Expenditures/Expenses
General Fund (Amended Dec-20)	290,211

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

- Please answer the following question by marking in the appropriate box
- |   | YES                                 | NO                       | Please use this space to provide any explanations or comments |
|---|-------------------------------------|--------------------------|---|
| 9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?<br>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the | <input checked="" type="checkbox"/> | <input type="checkbox"/> |   |

**PART 10 - GENERAL INFORMATION**

- Please answer the following question by marking in the appropriate box
- |   | YES                      | NO                                  | Please use this space to provide any explanations or comments |
|---|--------------------------|-------------------------------------|---|
| 10-1 Is this application for a newly formed governmental entity?<br>If yes:<br>Date of formation: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |   |

10-2 Has the entity changed its name in the past or current year?  
If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district?  
Please indicate what services the entity provides:

10-4 **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?  
If yes: List the name of the other governmental entity and the services provided:

10-6 Does the entity have a certified mill levy?  
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	38.964
<b>Total mills</b>	<b>38.964</b>

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

10-5: Agreement with WHMID #5 to provide financing for the design, acquisition, construction, and installation of both standard and enhanced community wide infrastructure and public improvements.



Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$ -	575 Total Tax Revenue	\$ 280,022
Current Liabilities	\$ -	575 Revenue Paying Debt Service	\$ -
Deferred Inflow	\$ 294,636	Total Revenue	\$ 280,022
	Total Revenue	290,211 Total Debt Service Principal	\$ -
	Total Expenditures	290,211 Total Debt Service Interest	\$ -
<b>Governmental</b>	Interfund In	- Enterprise Funds	
Total Cash & Investments	\$ -	- Net Position	\$ -
Transfers In	\$ -	- PY Net Position	\$ -
Transfers Out	\$ -	- Government-Wide	\$ -
Property Tax	\$ 272,642	- Total Outstanding Debt	\$ -
Debt Service Principal	\$ -	- Authorized but Unissued	\$ -
Total Expenditures	\$ 290,211	- Year Authorized	\$ -
Total Developer Advances	\$ -		
Total Developer Repayments	\$ -		
	Cash & Investments		5/2/2014
	Principal Expense		6,000,000

Please answer the following question by marking in the appropriate box

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 individual's email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

- 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 revenues 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.

Jonathan A. Turner, President/Chairman

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: *Jonathan A. Turner* Date: 03/22/2021  
 My term Expires: May 2022

Martha F. Turner, Secretary/Treasurer

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: *Martha F. Turner* Date: 03/22/2021  
 My term Expires: May 2022

Emily Kupiec, Vice Chair, Asst Sec'y/Tres.

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: *Emily Kupiec* Date: 3/22/2021  
 My term Expires: May 2022

Andrew M. Krill, Vice Chair, Asst Sec'y/Tres.

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: *Andrew M. Krill* Date: 3/22/2021  
 My term Expires: May 2022

Warren Turner Vice Chair, Asst Sec'y/Tres.

Warren 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: *Warren Turner* Date: 3/22/2021  
 My term Expires: May 2022

Full Name

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 \_\_\_\_\_ Date: \_\_\_\_\_  
 My term Expires: \_\_\_\_\_