#### ADAMS CROSSING METROPOLITAN DISTRICT NOS. 1-8

#### 2023 CONSOLIDATED ANNUAL REPORT

Pursuant to §32-1-207(3)(c) and the Consolidated Service Plan for Adams Crossing Metropolitan District Nos. 1-8 (collectively the "**Districts**"), the Districts are required to provide an annual report to the City of Brighton with regard to the following matters:

For the year ending December 31, 2023, the Districts make the following report:

## §32-1-207(3) Statutory Requirements

## 1. Boundary changes made.

There were no changes or proposed changes to the boundaries of the Districts during the reporting year.

# 2. Intergovernmental Agreements entered into or terminated with other governmental entities.

The Districts did not enter into or terminate any Intergovernmental Agreements with other governmental entities during the reporting year.

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

The Districts have not adopted any rules and regulations as of December 31, 2023.

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

To our actual knowledge, based on review of the court records in Adams County, Colorado, and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts' public improvements as of December 31, 2023.

#### 5. The status of the construction of public improvements by the Districts.

The Districts did not undertake the construction of any Public Improvements as of December 31 of the prior year.

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

The Districts did not construct any facilities or improvements as of December 31 of the prior year.

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

The assessed valuation of each District is as follows:

District No. 1 - \$6,230	District No. 5 - \$6,230
District No. 2 - \$354,320	District No. 6 - \$6,230
District No. 3 - \$6,230	District No. 7 - \$6,230
District No. 4 - \$2,720	District No. 8 - \$6,230

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

Copies of the 2023 Budgets are attached hereto as Exhibit A

9. A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

The 2023 Audit Exemption Applications for each District are attached hereto as Exhibit B.

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

The Districts are not aware of any uncured events of default by the Districts existing for more than ninety (90) days.

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

The Districts are not aware of any inability to pay their obligations as they become due, in accordance with the terms of such obligations, which continue beyond aninety (90) day period. The Districts are entirely funded by developer advances.

## **Service Plan Requirements**

1. Construction Projects (inducting architectural plans, bidding documents, and construction contracts).

The Districts did not undertake the construction of any Public Improvements as of December 31 of the prior year.

2. Debt issuance (including ballot questions, bond, or other indebtedness resolutions. trust indentures and similar financing documents. letters of credit or other guaranty agreements for same, and official statements or offering circulars).

The Districts have not issued any debt as of the end of the reporting period.

## 3. Intergovernmental Agreements.

The Districts did not enter into or terminate any Intergovernmental Agreements with other governmental entities during the reporting year.

## 4. District Litigation.

To our actual knowledge, based on review of the court records in Adams County, Colorado, and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts' public improvements as of December 31, 2023.

#### 5. Assessed Valuation.

The assessed valuation of each District as provided by the Adams County Assessor are as follows:

District No. 1 - \$6,230	District No. 5 - \$6,230
District No. 2 - \$354,320	District No. 6 - \$6,230
District No. 3 - \$6,230	District No. 7 - \$6,230
District No. 4 - \$2,720	District No. 8 - \$6,230

### 6. Material Citizen Complaints and Resolutions.

The Districts have not received any material citizen complaints during the reporting period.

# 7. Updated District boundary maps reflecting inclusions and exclusions and prepared according to the standards of the Division of Local Government.

Current boundary maps for each District are attached to this report as **Exhibit C.** 

### 8. District Contact Information.

White Bear Ankele Tanaka & Waldron, Attorneys at Law Attn: William P. Ankele, Jr., Esq. and Zachary P. White, Esq. 2154 E. Commons Avenue, Suite 2000 Centennial, CO 80122 (303) 858-1800 wpankele@wbapc.com; zwhite@wbapc.com

## 9. District Audits

The 2023 Audit Exemption Applications for each District are attached hereto as **Exhibit B.** 

## 10. District Budgets

Copies of the 2024 Budgets are attached hereto as Exhibit A

# EXHIBIT A 2024 Budgets

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 1 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 1.

The Adams Crossing Metropolitan District No. 1 has adopted two funds, a General Fund to provide for the payment of general operating expenditures; and a Capital Projects Fund to provide for the estimated infrastructure costs that are to be built for the benefit of the district.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary source of revenue for the district in 2024 will be developer advances. The district does not intend to impose a mill levy on property within the district for 2024.

# Adams Crossing Metropolitan District No. 1 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	3		Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	\$ 1,500	\$ -	\$ -
Revenues: Developer advances	31,220	50,000	17,328	29,872	50,000
Miscellaneous Income	495				
Total revenues	31,715	50,000	17,328	29,872	50,000
Total funds available	31,715	50,000	18,828	29,872	50,000
Expenditures:					
Accounting	5,879	10,000	4,262	8,524	10,000
Audit	-	4,000	-	-	4,000
Election expenses	-	3,500	-	-	-
Legal	19,535	20,000	8,206	16,412	20,000
Insurance	5,317	5,500	4,436	4,436	5,500
Miscellaneous	984	500	300	500	500
Contingency	-	5,195	-	-	8,800
Emergency reserve (3%)		1,305			1,200
Total expenditures	31,715	50,000	17,204	29,872	50,000
Ending fund balance	<u>\$</u> _	\$ -	\$ 1,624	<u>\$ -</u>	<u> </u>
Assessed Valuation		\$ 2,720			\$ 6,230
TIF		30			69
Net Assessed Valuation		\$ 2,690			\$ 6,161
Mill Levy					

# Adams Crossing Metropolitan District No. 1 Adopted Budget Capital Projects Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$ -	\$ -	<u>\$</u> -	\$ -	\$ -
Revenues: Developer advances		10,240,822		10,240,822	10,240,822
Total revenues		10,240,822		10,240,822	10,240,822
Total funds available		10,240,822		10,240,822	10,240,822
Expenditures:					
Engineering	-	10,000	-	10,000	10,000
Accounting	-	10,000	-	10,000	10,000
Legal	-	20,000	-	20,000	20,000
Reimbursement obligation	-	200,822	-	200,822	200,822
Capital expenditures	-	10,000,000		10,000,000	10,000,000
Total expenditures		10,240,822	<del>-</del>	10,240,822	10,240,822
Ending fund balance	\$ -	<u> </u>	\$ -	\$ -	\$ -

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 2 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 2.

The Adams Crossing Metropolitan District No. 2 has adopted one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2024.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

# Adams Crossing Metropolitan District No. 2 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	<u>\$ -</u>	\$ -	\$ -	<u> </u>	\$ -
Revenues: Developer advances					
Total revenues					
Total funds available		<u>-</u>			<u>-</u>
Expenditures: Accounting / audit Election Expense Legal Insurance Miscellaneous Contingency Emergency reserve (3%)	- - - - - -	- - - - - -	- - - - - -	- - - - - -	- - - - - -
Total expenditures					
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u> </u>	\$ -	<u>\$</u>
Assessed Valuation TIF Net Assessed Valuation		\$ 221,650 30 \$ 221,620			\$ 354,320 3,914 \$ 350,406
Mill Levy					

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 3 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 3.

The Adams Crossing Metropolitan District No. 3 has adopted one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2024.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

# Adams Crossing Metropolitan District No. 3 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	\$	- \$ -	<u>\$</u>	<u>\$</u> -	\$ -
Revenues: Developer advances		<u>-</u>			
Total revenues		<u>-</u>			
Total funds available		<u>-</u>			
Expenditures: Accounting / audit Election Expense Legal Insurance Miscellaneous Engineering Treasurer fees Contingency Emergency reserve (3%)			- - - - - -	- - - - - - -	- - - - - - - -
Total expenditures  Ending fund balance	\$	- \$ -	<u> </u>	<u> </u>	\$ -
Ending fund balance	Ψ		Ψ -	Ψ	Ψ -
Assessed Valuation TIF		\$ 2,720 30			\$ 6,230 69
Net Assessed Valuation		\$ 2,690			\$ 6,161
Mill Levy					

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 4 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 4.

The Adams Crossing Metropolitan District No. 4 has adopted one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2024.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

# Adams Crossing Metropolitan District No. 4 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget 2023	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	<u>\$ -</u>	\$ -	\$ -	<u> </u>	\$ -
Revenues: Developer advances					
Total revenues					
Total funds available					
Expenditures: Accounting / audit Election Expense Legal Insurance Miscellaneous Contingency Emergency reserve (3%)	- - - - - -	- - - - - -	- - - - - -	- - - - - -	- - - - - -
Total expenditures					
Ending fund balance	<u>\$</u>	<u>\$</u>	<u> </u>	<u>\$ -</u>	<u>\$</u>
Assessed Valuation TIF Net Assessed Valuation		\$ 2,720 30 \$ 2,690			\$ 6,230 69 \$ 6,161
Mill Levy		_			_

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 5 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 5.

The Adams Crossing Metropolitan District No. 5 has adopted one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2024.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

# Adams Crossing Metropolitan District No. 5 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	<u>\$</u> _	\$ -	<u>\$</u> -	<u>\$</u> -	\$ -
Revenues: Developer advances					
Total revenues		<del>-</del>			
Total funds available					
Expenditures: Accounting / audit Election Expense Legal Insurance Miscellaneous Contingency Emergency reserve (3%)	- - - - - -	- - - - - -	- - - - - -	- - - - -	- - - - - -
Total expenditures					
Ending fund balance	<u>\$</u> _	<u>\$</u> -	<u> </u>	<u>\$ -</u>	<u>\$</u> _
Assessed Valuation TIF Net Assessed Valuation		\$ 2,720 30 \$ 2,690			\$ 6,230 69 \$ 6,161
Mill Levy					

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 6 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 6.

The Adams Crossing Metropolitan District No. 6 has adopted one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2024.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

# Adams Crossing Metropolitan District No. 6 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	<u>\$</u> -	\$ -	\$ -	\$ -	\$ -
Revenues: Developer advances					
Total revenues					
Total funds available					
Expenditures: Accounting / audit Election Expense Legal Insurance Miscellaneous Contingency Emergency reserve (3%)	- - - - - -	- - - - - -	- - - - - -	- - - - - -	- - - - - -
Total expenditures					
Ending fund balance	<u>\$</u>	<u>\$ -</u>	<u> </u>	<u>\$</u> _	<u>\$ -</u>
Assessed Valuation TIF Net Assessed Valuation		\$ 2,720 30 \$ 2,690			\$ 6,230 69 \$ 6,161
Mill Levy					

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 7 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 7.

The Adams Crossing Metropolitan District No. 7 has adopted one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2024.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

# Adams Crossing Metropolitan District No. 7 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual <u>2022</u>	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	<u>\$</u>	<u>\$</u> _	\$ -	\$ -	\$ -
Revenues: Developer advances					
Total revenues	<del>-</del>				
Total funds available					
Expenditures: Accounting / audit Election Expense Legal Insurance Miscellaneous Contingency Emergency reserve (3%)	- - - - -	- - - - - -	- - - - - -	- - - - -	- - - - - -
Total expenditures					
Ending fund balance	<u> </u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$</u> -	<u>\$</u> -
Assessed Valuation TIF Net Assessed Valuation		\$ 2,720 30 \$ 2,690			\$ 6,230 69 \$ 6,161
Mill Levy					_

# ADAMS CROSSING METROPOLITAN DISTRICT NO. 8 2024 BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for Adams Crossing Metropolitan District No. 8.

The Adams Crossing Metropolitan District No. 8 has adopted one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2024.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

# Adams Crossing Metropolitan District No. 8 Adopted Budget General Fund For the Year ended December 31, 2024

	Actual 2022	Adopted Budget <u>2023</u>	Actual 6/30/2023	Estimated 2023	Adopted Budget <u>2024</u>
Beginning fund balance	<u>\$</u> -	\$ -	\$ -	<u>\$</u> -	\$ -
Revenues: Developer advances					
Total revenues					
Total funds available		<u> </u>			
Expenditures: Accounting / audit Election Expense Legal Insurance Miscellaneous Contingency Emergency reserve (3%)	- - - - -	- - - - - -	- - - - - -	- - - - - -	- - - - - -
Total expenditures					
Ending fund balance	<u>\$</u>	<u> </u>	<u> </u>	<u>\$ -</u>	<u>\$</u>
Assessed Valuation TIF		\$ 2,720 <u>30</u>			\$ 6,230 <u>69</u>
Net Assessed Valuation		\$ 2,690			\$ 6,161
Mill Levy					

# EXHIBIT B District Nos. 1-8 2023 Exemption Applications

#### **APPLICATION FOR EXEMPTION FROM AUDIT** LONG FORM Adams Crossing Metropolitan District No. 1 NAME OF GOVERNMENT For the Year Ended **ADDRESS** c/o White Bear Ankele Tanaka & Waldron 12/31/2023 2154 E. Commons Avenue, Suite 2000 or fiscal year ended: Centennial, CO 80122 **CONTACT PERSON** William P. Ankele, Jr. PHONE 303-858-1800 **EMAIL** wpankele@wpapc.com **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. Diane Wheeler TITLE District Accountant FIRM NAME (if applicable) Simmons & Wheeler, P.C. 304 Inverness Way South, Suite 490 Englewood, CO 80112 **ADDRESS** PHONE 303-689-0833 **RELATIONSHIP TO ENTITY** CPA engaged to prepare financial statements for the District PREPARER (SIGNATURE REQUIRED) **DATE PREPARED** Qiane K Wheeler 3/26/2024 Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status YES NO during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-If Yes, date filed: 4 104 (3), C.R.S.]

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

#### \* Indicate Name of Fund

NOTE: Attach additional sheets as necessary. Governmental Funds Proprietary/Fiduciary Funds

		Governmen	tai runus		Proprietary/F	lauciary Funds	Please use this space to
Line #	Description	General Fund	Capital Fund	Description	Fund*	Fund*	provide explanation of any items on this page
	Assets			Assets			
1-1	Cash & Cash Equivalents	\$ 8,270	\$ -	Cash & Cash Equivalents	\$ -	\$ -	·_
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable		\$ -	Other Current Assets [specify]			_
	All Other Assets [specify]			•	\$ -	- \$	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ -	\$ -	
	Developer advance receivable	\$ 2,015	·	Capital & Right to Use Assets, net (from Part 6-4)	\$ -		
	Prepaid expenses	\$ 595		Other Long Term Assets [specify]	\$ -	1.	-
	Frepaid expenses		<del>-</del>	Other Long Term Assets [specify]	\$ -		-
1-9		-	*				_
1-10		•	-		T	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 10,880	\$ <u>-</u>	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	-   \$	
	Deferred Outflows of Resources:			Deferred Outflows of Resources		T .	
1-12	[specify]	\$ -	•	[specify]		\$	
1-13	[specify]	\$ -		[specify]		\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS		\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS		- \$	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 10,880	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
	Liabilities			Liabilities			_
1-16	Accounts Payable	\$ 8,142	\$ -	Accounts Payable	\$ -	- \$	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$	1
1-19	Due to Other Entities or Funds	<u> </u>	· \$ -	Due to Other Entities or Funds		\$ -	
1-20	All Other Current Liabilities		<del>-</del>	All Other Current Liabilities		\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	· _	*	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		\$ -	
1-22	All Other Liabilities [specify]		\$ -	Proprietary Debt Outstanding (from Part 4-4)		\$	-
1-22	All Other Liabilities [specify]	•	\$ -	Other Liabilities [specify]:		\$	-
		\$ -	•	Other Liabilities [specify]:		\$	-
1-24		•	*		•	1 '	
1-25		\$ -	•			\$ -	_
1-26		•	-			\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 8,142	\$ <u>-</u>	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	-	
	Deferred Inflows of Resources:			Deferred Inflows of Resources			_
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$	
1-29	Lease related (as lessor)	\$ - 1	\$ -	Other [specify]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
	Fund Balance			Net Position			_
1-31	Nonspendable Prepaid	\$ 595	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	-	7
	Nonspendable Inventory	\$ -	•		<u> </u>	1.	_
1-33	Restricted [specify]		<del>-</del>	Emergency Reserves	\$ -	\$ -	٦
1-34	Committed [specify]	-	\$ -	Other Designations/Reserves	\$ -	+ -	1
1-35	Assigned [specify]	·	<del>}</del> -	Restricted		\$	-
	_	\$ 2,143	•	Undesignated/Unreserved/Unrestricted	\$ -	1	-
1-36	Unassigned:	-,		<u> </u>	Ψ	Φ -	-
1-37	Add lines 1-31 through 1-36			Add lines 1-31 through 1-36			
	This total should be the same as line 3-33			This total should be the same as line 3-33			
	TOTAL FUND BALANCE	\$ 2,738	\$ <u>-</u>	TOTAL NET POSITION	\$ -	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37			Add lines 1-27, 1-30 and 1-37			
	This total should be the same as line 1-15			This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			
	BALANCE	\$ 10,880	-	POSITION	-	-	

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ental Funds		Proprietary/Fiduciary Funds		
Line #	Description	General Fund	Capital Fund	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify]:	\$ -	\$ -	Other Tax Revenue [specify]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (нитг)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	-
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	- Grants \$	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets			
2-22	All Other [specify]:	\$ -	\$ -	All Other [specify]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	]
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	1
2-27	Developer Advances	\$ 40,645	\$ 401,643	Developer Advances	\$ -	\$ -	
2-28	Change in developer receivable	\$ (8,423)	\$ -	Other [specify]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ 32,222	\$ 401,643	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	*		Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		1.	\$ 433,865

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.

		Governme	ntal Funds		Proprietary/Fidu	uciary Funds	Please use this space to		
Line #	Description	General Fund	Capital Fund	Description	Fund*	Fund*	provide explanation of ar		
	Expenditures			Expenses			items on this page		
3-1	General Government	\$ 30,984		General Operating & Administrative	\$ - 5	•			
3-2	Judicial	\$ -	\$ -	Salaries	\$ - 5	•			
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ - 5	•	<u>.</u>		
3-4	Fire	\$ -	\$ -	Contract Services	\$ - 5	•	<u>.</u>		
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ - 5	•	<u>-</u>		
3-6	Solid Waste	L'	\$ -	Insurance	\$ - 5	•	<u>-</u>		
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ - 5	•	<u>.  </u>		
3-8	Health	*	\$ -	Repair and Maintenance	\$ - 5	•	<u>.  </u>		
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ - 5	\$			
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ - 5	•			
3-11	Other [specify]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ - 5	\$ -			
3-12	Reimbursment obligation - Adams County	\$ -	\$ 401,643	Other [specify]	\$ - 5	\$ -			
3-13		\$ -	\$ -		\$ - 5	\$ -			
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ - 5	\$ -			
	Debt Service			Debt Service			_		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ - 8	\$ -			
3-16	Interest	\$ -	\$ -	Interest	\$ - 9	\$ -			
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ - 9	\$ -			
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ - 9	\$ -			
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ - 5	\$ -	. ]		
3-20	All Other [specify]: Trustee Fees	\$ -	\$ -	All Other [specify]:	\$ - 5	\$ -	. ]		
3-21		\$ -	\$ -		\$ - 5	\$	GRAND TOTAL		
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 30,984	\$ 401,643	Add lines 3-1 through 3-21 TOTAL EXPENSES		\$ -	\$ 432,627		
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ - 9	\$ -			
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify][enter negative for expense]	\$ - 3	\$ -	.7		
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ - 5	\$	. ]		
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ - 5	\$	. ]		
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ - 5	\$	. ]		
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ - 5	\$	.7		
3-29	(Add lines 3-23 through 3-28) TOTAL	•	•	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus		<u>*</u>			
	TRANSFERS AND OTHER EXPENDITURES	e .	\$ -	line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -   9	¢ .			
3-30	Excess (Deficiency) of Revenues and Other Financing	Ψ -	Ψ -		- ι	Ψ .			
	Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position					
	Line 2-29, less line 3-22, less line 3-29	\$ 1,238	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ - 8	\$	.		
	-,,	1,200	Ψ	1		<b>Y</b>	-		
3-31	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year					
	, ,	\$ 1,500	\$ -	report	\$ -   9	\$	.		
		,000	<del>-</del>		Ţ ,	Ŧ	⊣		

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.

2,738 \$

Prior Period Adjustment (MUST explain)
Net Position, December 31

Sum of Lines 3-30, 3-31, and 3-32
This total should be the same as line 1-37.

3-32 Prior Period Adjustment (MUST explain)

Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.

3-33 Fund Balance, December 31

	PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED								
		AINDING, I			Discount this was to south a supplementary				
	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?		☑						
4-2	Is the debt repayment schedule attached? If no, MUST explain:  Developer advance to be repaid with available funds		. –	⊻					
4-3	Is the entity current in its debt service payments? If no, MUST explain:		 ☑						
- 0	N/A		_	_					
4-4	IN/A								
	Please complete the following debt schedule, if applicable: (please only include principal Outstanding at	Issued during	Retired during	O					
	amounts) beginning of year*	year	year	Outstanding at year-end					
	General obligation bonds \$ - 3	5 -	\$ -	\$ -					
	Revenue bonds \$ - 9		\$ -	\$ -					
	Notes/Loans \$ - 3	-	\$ -	\$ -					
	Lease & SBITA** Liabilities (GASB 87 & 96)	-	\$ -	\$ -					
	Developer Advances \$ 2,262,916 \$			-,,					
	Other (specify):		\$ -						
	TOTAL \$ 2,262,916 \$	. , , , , , , , , , , , , , , , , , , ,		\$ 2,705,204					
*Subso	cription Based Information Technology Arrangements *Must agree to prior year-o	end balance	VEC	NO					
4-5	Please answer the following questions by marking the appropriate boxes.  Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		YES ☑	NO 🗆					
4-3	How much? \$ 2,000,000,000		ŭ						
If yes:	Date the debt was authorized: 5/4/2010								
4-6	Does the entity intend to issue debt within the next calendar year?			v					
			_	_					
,				V					
If yes:	What is the amount outstanding?								
	Does the entity have any lease agreements?			V					
If yes:	What is being leased?								
	What is the original date of the lease?								
	Number of years of lease?								
	Is the lease subject to annual appropriation? What are the annual lease payments?			<b>⊻</b>					
	PART 5 - CAS	SH AND IN	VESTMEN	UTS.					
		יוו שווא דות			Discourse this way to see the second second second				
5-1	Please provide the entity's cash deposit and investment balances. YEAR-END Total of ALL Checking and Savings accounts		<b>AMOUNT</b> \$ 8,270	TOTAL	Please use this space to provide any explanations or comments:				
	Certificates of deposit		\$ 6,270						
J-Z		ASH DEPOSITS	<u>-</u>	\$ 8,270					
	Investments (if investment is a mutual fund, please list underlying investments):			γ σ,2.10					
			\$ -						
			\$ -						
5-3			\$ -						
			\$ -						
	TOTAL	INVESTMENTS		\$ -					
	TOTAL CASH AND			\$ 8,270					
	Please answer the following question by marking in the appropriate box	YES	NO	N/A					
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	V							
E E	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-	☑							
5-5	10.5-101, et seg. C.R.S.)? If no. MUST explain:	-							

	PART	6 - CAPITAL	AND RIGH	Τ-	TO-USE	ASSETS	
	Please answer the following question by marking in the appropriate box	0 0/11/11/12	7.112 1.11011		YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?					✓	
6-2	Has the entity performed an annual inventory of capital assets in accordance with	Section 29-1-506, C	.R.S.? If no,		<u> </u>	_	
	MUST explain:			_		ш	
6-3		Balance -					
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*		Deletions	Year-End Balance	
		year*					A
	Land			\$	-		_
	Buildings Machinery and assignment		\$ - \$ -	\$		\$ - \$ -	_
	Machinery and equipment Furniture and fixtures		\$ -	\$			-
	Infrastructure		\$ -	\$	-		-
	Construction In Progress (CIP)		\$ -	\$	-		-
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$	-	\$ -	
	Intangible Assets		\$ -	\$		\$ -	
	Other (explain):		\$ -	\$	-		_
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -	\$		\$ -	_
	Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$	-		-
	TOTAL		\$ -	\$	-	\$ -	,
· 4	Consider the following Control & Bight To Han Aposto table for BBODDITTADY FINIDO.	Balance -	A -1-1141	١.	Dalations	Veer Fred Delevee	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the year*	Additions*	·	Deletions	Year-End Balance	
	Land		\$ -	\$	-	\$ -	
	Buildings		\$ -	\$	-		-
	Machinery and equipment		\$ -			\$ -	-
	Furniture and fixtures	\$ -	\$ -	\$	-	\$ -	
	Infrastructure		\$ -	\$		\$ -	
	Construction In Progress (CIP)		\$ -	\$		\$ -	_
	Leased & SBITA Right-to-Use Assets		\$ -	\$	-		_
	Intangible Assets Other (explain):		\$ - \$ -	\$		\$ - \$ -	-
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -	\$	-		-
	Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$		\$ -	-
	TOTAL		\$ -	\$		\$ -	1
		* Must agree to prior year		ΙΨ		<u> </u>	
		* Generally capital asset	additions should be rep			ay on line 3-14 and capitalized	
		in accordance with the g	overnment's capitalizat	tion p	olicy. Please exp	plain any discrepancy	
		PART 7 - PE	NSION INE	<u>-</u>	DMATIC	M	
	*	I AIXI I - I L	INDICIN IINI	<u> </u>			
					YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have an "old hire" firefighters' pension plan?					☑	
	Does the entity have a volunteer firefighters' pension plan?					<b>▽</b>	
y 03.	Who administers the plan?				ш		
	Indicate the contributions from:						
	Tax (property, SO, sales, etc.):		\$ -				
	State contribution amount:		\$ -	1			
	Other (gifts, donations, etc.):		\$ -	1			
	Other (gires, deridential, etc.).	TOTAL		1			
	What is the monthly bonefit maid for 00 years of a mile or a second seco	TOTAL	•	-			
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		\$ -				

		PART 8 - BUI	DGET INF	ORMATIO	N	
	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 ac Section 29-1-113 C.R.S.? If no, MUST explain:	cordance with	☑			react act and opace to provide any explanations of comments.
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-If no, MUST explain:	108 C.R.S.?	✓			
If yes:	Please indicate the amount appropriated for each fund separately for the year rep	orted				
	Governmental/Proprietary Fund Name	Total Appropriation				
	General Fund Capital Projects Fund	\$  \$	50,000 10,240,822			
	Capital Frojects Fund	\$	10,240,022			
		\$	-			
	PART 9	9 - TAX PAYER	R'S BILL O	F RIGHTS	(TABOR)	
	Please answer the following question by marking in the appropriate box			YES	NO 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, A Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	, ,,,,		V		
	requirement. All governments should determine if they meet this requirement of TABOR.				2NI	
		PART 10 - GEI	NEKAL IN	-ORMATIC	JN	
	Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
	Is this application for a newly formed governmental entity?				V	
If yes:	Date of formation:					
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?			v		
	Please indicate what services the entity provides:			<u>u</u>		
	Sanitary sewer, storm drainage, streets, water, traffic & safety controls, park & recreation	n				
10-5	Does the entity have an agreement with another government to provide services?				V	
	List the name of the other governmental entity and the services provided:			_	_	
10-6	Does the entity have a certified mill levy?				V	
If yes:	Please provide the number of mills levied for the year reported (do not enter \$ am	ounts):		_	_	
	Bond Redemption mills					
	General/Other mills Total mills					
	Total mills	0.000	YES	NO	N/A	
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, ha	s the entity filed its	V			
10-7	preceding year annual report with the State Auditor as required under SB 21-262	Section 32-1-207		_	_	
	C.R.S.]? If NO, please explain.					
	Please use this space to p	provide any addition	nal explanation	ons or comme	ents not previous	ly included:
	1 10000 000 0110 0000 10 0	any addition	Orpianatio	5. 55111110	providuo	· · · · · · · · · · · · · · · · · · ·

OSA USE ONLY								
Entity Wide:		General Fund		Governmental Funds		N	Notes	
Unrestricted Cash & Investments	\$	8,270 Unrestricted Fund Bala	nı\$	2,143 Total Tax Revenue	\$	-		
Current Liabilities	\$	8,142 Total Fund Balance	\$	2,738 Revenue Paying Debt Service	\$	-		
Deferred Inflow	\$	- PY Fund Balance	\$	1,500 Total Revenue	\$	433,865		
		Total Revenue	\$	32,222 Total Debt Service Principal	\$	-		
		Total Expenditures	\$	30,984 Total Debt Service Interest	\$	-		
				Total Assets	\$	10,880		
				Total Liabilities	\$	8,142		
Governmental		Interfund In	\$					
Total Cash & Investments	\$	8,270 Interfund Out	\$	- Enterprise Funds				
Transfers In	\$	- Proprietary		Net Position	\$	-		
Transfers Out	\$	- Current Assets	\$	- PY Net Position	\$	-		
Property Tax	\$	- Deferred Outflow	\$	- Government-Wide				
Debt Service Principal	\$	- Current Liabilities	\$	- Total Outstanding Debt	\$	2,705,204		
Total Expenditures	\$	432,627 Deferred Inflow	\$	Authorized but Unissued	\$	2,000,000,000		
Total Developer Advances	\$	- Cash & Investments	\$	- Year Authorized		5/4/2010		
Total Developer Repayments	\$	- Principal Expense	\$					

	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?		☑			

#### 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, each 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.

MUST Print t	he names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name  Lynette Vernon	I, <u>Lynette Vernon</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 ∮ → Date: Mar 26, 2024  My term Expires: May 2027
	Full Name	I, Paul Vernon , attest that I am a duly elected or appointed board member, and that I have personally
2	Paul Vernon	reviewed and approve this application for exemption from audit.  Signed Tall June Date: Mar 27, 2024  My term Expires: May 2025
	Full Name	, attest that I am a duly elected or appointed board member, and that I have
3		personally reviewed and approve this application for exemption from audit.  Signed Date:  My term Expires:
	Full Name	, attest that I am a duly elected or appointed board member, and that I have
4		personally reviewed and approve this application for exemption from audit.  Signed Date: My term Expires:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
5		personally reviewed and approve this application for exemption from audit.  Signed Date:  My term Expires:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit.  Signed Date:  My term Expires:
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit.  Signed Date:  My term Expires:

# **APPLICATION FOR EXEMPTION FROM AUDIT**

# SHORT FORM

NAME OF GOVERNMENT
ADDRESS
C/o White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80112

CONTACT PERSON
PHONE
303-858-1800
wpankele@wbapc.com
For the Year Ended
12/31/23
or fiscal year ended:

wpankele@wbapc.com

# **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: Diane Wheeler

TITLE District Accountant

FIRM NAME (if applicable) Simmons & Wheeler, P.C.

ADDRESS 304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833

PHONE 303-069-0833					
PREPARER (SIGNATURE REQUIRED)	DATE PREPARED				
Qione K likuler		3/26/2024			
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)		

# **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#			escription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2		Specific owne	rship	\$ -	any necessary
2-3		Sales and use	·	\$ -	explanations
2-4		Other (specify	):	\$ -	
2-5	Licenses and permi	ts		\$ -	
2-6	Intergovernmental:		Grants	\$ -	
2-7			Conservation Trust Funds (Lottery)	\$ -	
2-8			Highway Users Tax Funds (HUTF)	\$ -	
2-9			Other (specify):	\$ -	
2-10	Charges for service	S		\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessment	ts		\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility s	ervices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	T	
2-16	Lease proceeds			\$ -	
2-17	Developer Advance	s received	(should agree with line 4-4)	-	
2-18	Proceeds from sale	of capital asset	ts	\$ -	
2-19	Fire and police pens	sion		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23	5			\$ -	
2-24		(add li	nes 2-1 through 2-23) TOTAL REVENUE	\$	

# **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	iciade fana equity illion	Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries	1	\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$	
3-17	Debt service principal (	should agree with Part 4)	\$	
3-18	Debt service interest		\$ -:	
3-19	Repayment of Developer Advance Principal (s	hould agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDI	TURES/EXPENSES	-	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

	PART 4 - DEBT OUTSTANDIN	G, IS	SUED	), Al	ND RE	ETIRE	ED		
	Please answer the following questions by marking the	· ·				Υє			lo
4-1	Does the entity have outstanding debt?							J	]
4-2	If Yes, please attach a copy of the entity's Debt Repayment Is the debt repayment schedule attached? If no, MUST expla					П		2	1
4-2	N/A	am belov	v:						,
4-3	Is the entity current in its debt service payments? If no, MUS				1	]			
	N/A								
4-4	Please complete the following debt schedule, if applicable:	1 300	Market St.	1000		- Wast	6000	-	3
	(please only include principal amounts)(enter all amount as positive	The part of the last	anding at prior year		ed during year	Retired ye		The Street of the 2 in the	nding at r-end
	numbers)				,			3,000	
	General obligation bonds	\$	3.5	\$	1-1-	\$	-	\$	
	Revenue bonds	\$	- 19	\$	- 4	\$	-6-	\$	12
	Notes/Loans	\$	- (4)	\$		\$		\$	
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$		\$		\$		\$	_7-
	Developer Advances	\$		\$	100	\$		\$	100
	Other (specify):	\$	380	\$	- 1-6-	\$	-19-	\$	-0-0
	TOTAL	\$	(4)	\$	0.4	\$	17.	\$	U=0
**Subscrip	otion Based Information Technology Arrangements		gree to pric	r year-e	end balance				
4-5	Please answer the following questions by marking the appropriate boxe Does the entity have any authorized, but unissued, debt?	es.				Ye		<u> </u>	lo
If yes:	How much?	\$	2.0	00 00	0,000.00	=		-	_
11 you.	Date the debt was authorized:	<u> </u>	5/4/2		0,000.00				
4-6	Does the entity intend to issue debt within the next calenda	r vear?	0/ 1/2	.010		, _	1	Г	7
If yes:	How much?	\$				<u> </u>	_	-	
<b>4-7</b>	Does the entity have debt that has been refinanced that it is	still resi	nonsible	for?		· _	1	Г	7
If yes:	What is the amount outstanding?	\$	ponoibio			<u> </u>	_	-	
<b>4-8</b>	Does the entity have any lease agreements?	_Ψ				' г	1	Г	7
If yes:	What is being leased?					_	_	_	
	What is the original date of the lease?								
	Number of years of lease?					_	,		_
	Is the lease subject to annual appropriation?						]	L	J
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/co	omments	or attac	n sepa	arate doc	umentat	ion, it n	ieeaea	
	PART 5 - CASH ANI	VNI C	ESTN	IEN	TS				
	Please provide the entity's cash deposit and investment balances.					Amo	ount	To	otal

	NTS				
		An	nount		Total
YEAR-END Total of ALL Checking and Savings Accounts		\$	4		
Certificates of deposit		\$	- 2		
Total Cash Deposits				\$	-
Investments (if investment is a mutual fund, please list underlying investments):					
		\$	- 1	1	
		\$	16		
		\$	9	7	
		\$	2		
Total Investments				\$	
Total Cash and Investments				\$	
Please answer the following questions by marking in the appropriate boxes	Yes		No		N/A
Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?		Ε			7
Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?			]	[	<b></b> ✓
	Please provide the entity's cash deposit and investment balances.  YEAR-END Total of ALL Checking and Savings Accounts Certificates of deposit  Total Cash Deposits Investments (if investment is a mutual fund, please list underlying investments):  Total Investments Total Cash and Investments  Please answer the following questions by marking in the appropriate boxes Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  Are the entity's deposits in an eligible (Public Deposit Protection Act) public	YEAR-END Total of ALL Checking and Savings Accounts Certificates of deposit  Total Cash Deposits Investments (if investment is a mutual fund, please list underlying investments):  Total Investments Total Cash and Investments  Please answer the following questions by marking in the appropriate boxes Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  Are the entity's deposits in an eligible (Public Deposit Protection Act) public	Please provide the entity's cash deposit and investment balances.  YEAR-END Total of ALL Checking and Savings Accounts  Certificates of deposit  Total Cash Deposits  Investments (if investment is a mutual fund, please list underlying investments):  \$  Total Investments  Total Cash and Investments  Please answer the following questions by marking in the appropriate boxes  Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  Are the entity's deposits in an eligible (Public Deposit Protection Act) public	Please provide the entity's cash deposit and investment balances.  YEAR-END Total of ALL Checking and Savings Accounts  Certificates of deposit  Total Cash Deposits  Investments (if investment is a mutual fund, please list underlying investments):  \$ -  \$ -  \$ -  Total Investments  Total Investments  Please answer the following questions by marking in the appropriate boxes  Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  Are the entity's deposits in an eligible (Public Deposit Protection Act) public	Please provide the entity's cash deposit and investment balances.  YEAR-END Total of ALL Checking and Savings Accounts  Certificates of deposit  Total Cash Deposits  Investments (if investment is a mutual fund, please list underlying investments):    Solution

If no, MUST use this space to provide any explanations: The District has no bank accounts at this time.

			10E 408		
	Please answer the following questions by marking in the appropriate bo		ISE ASSE	ETS Yes	No
6-1	Does the entity have capital assets?				<b>□</b>
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section				v
	29-1-506, C.R.S.,? If no, MUST explain:			Î	
	14.1				
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment Furniture and fixtures	\$ -	\$ -	\$ - \$ -	\$ -
	Infrastructure			•	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ - \$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization				Ψ -
	(Please enter a negative, or credit, balance)	\$ -	\$ -	- \$	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior ye			
	Part 6 - Please use this space to provide any explanation	s/comments or a	ttach documer	ntation, if need	ed:
	PART 7 - PENSION	<b>INFORMA</b>	TION		
	Please answer the following questions by marking in the appropriate bo			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				7
7-2	Does the entity have a volunteer firefighters' pension plan?				4
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):		\$ -	ĺ	
	State contribution amount:		\$ -		
	Other (gifts, donations, etc.):		\$ -		
	TOTAL		\$ -		
	What is the monthly benefit paid for 20 years of service per i	retiree as of Jan	\$ -		
	1?		Φ -		
	Part 7 - Please use this space to provide	any explanation	s or comments	:	
	PART 8 - BUDGET	<u>INFORMA</u>	TION		
	Please answer the following questions by marking in the appropriate bo		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs fo		□ □		
	in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		<del>-</del>	_	_
			]		
8-2	Did the entity pass an appropriations resolution in accorda	nce with Section	,	_	_
8-2	Did the entity pass an appropriations resolution, in accordar 29-1-108 C.R.S.? If no. MUST explain:	nce with Section			
8-2	Did the entity pass an appropriations resolution, in accordar 29-1-108 C.R.S.? If no, MUST explain:	nce with Section	, 		
8-2		nce with Section	, 		
			, ]		
8-2 If yes:	29-1-108 C.R.S.? If no, MUST explain:  Please indicate the amount budgeted for each fund for the y	ear reported:			
	29-1-108 C.R.S.? If no, MUST explain:  Please indicate the amount budgeted for each fund for the y  Governmental/Proprietary Fund Name	ear reported:			
	29-1-108 C.R.S.? If no, MUST explain:  Please indicate the amount budgeted for each fund for the y	ear reported:			

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)							
	Please answer the following question by marking in the appropriate box	Yes	No				
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	V					
If no, M	JST explain:						
PART 10 - GENERAL INFORMATION							
	Please answer the following questions by marking in the appropriate boxes.	Yes	No				
10-1	Is this application for a newly formed governmental entity?		7				
If yes:	Date of formation:						
10-2	Has the entity changed its name in the past or current year?		V				
If yes:	Please list the NEW name & PRIOR name:	(					

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V

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10-3 Is the entity a metropolitan district?

10-4

10-5

If yes:

10-6

If yes:

Date Filed:

Please indicate what services the entity provides:

Does the entity have a certified Mill Levy?

Sanitary sewer/storm drainage, streets, water, traffic & safety controls, park & recreation

Does the entity have an agreement with another government to provide services?

Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during

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

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

under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

General/Other mills

Total mills

Yes

No

NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required

**Bond Redemption mills** 

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

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

Print the names of ALL members of current governing body below.		A <u>MAJORITY</u> of the members of the governing body must sign below.			
Board	Print Board Member's Name	I			
Member 1	Lynette Vernon	application for exemption from audit.  Signed Mar 26, 2024  Date: Mar 26, 2024  My term Expires:May 2027			
Board	Print Board Member's Name	IPaul Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this			
Member 2	Pual Vernon	application for exemption from audit.  Signed Houte Vanc.  Date: Mar 27, 2024  My term Expires:May 2025			
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for			
Member 3		exemption from audit. Signed Date: My term Expires:			
Board Member 4	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for			
		exemption from audit. Signed Date: My term Expires:			
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for			
Member 5		exemption from audit. Signed Date: My term Expires:			
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for			
Member 6		exemption from audit. Signed Date: My term Expires:			
Board Member 7	Print Board Member's Name	I			
		Date: My term Expires:			

## **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT
ADDRESS

c/o White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80112

CONTACT PERSON
PHONE
303-858-1800
wpankele@wbapc.com

## **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: Diane Wheeler

TITLE District Accountant

FIRM NAME (if applicable) Simmons & Wheeler, P.C.

ADDRESS 304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833

PREPARER (SIGNATURE REQUIRED)			ATE PREPARED
Qione K bihula-			3/26/2024
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types	v		

#### **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		De	scription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2		Specific owners	ship	\$ -	any necessary
2-3		Sales and use		\$ -	explanations
2-4		Other (specify):		\$ -	
2-5	Licenses and permi	ts		\$ -	
2-6	Intergovernmental:		Grants	\$ -	
2-7			Conservation Trust Funds (Lottery)	\$ -	
2-8			Highway Users Tax Funds (HUTF)	\$ -	
2-9			Other (specify):	\$ -	
2-10	Charges for service	S		\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessment	s		\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility s	ervices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale	of capital assets	<b>S</b>	\$ -	
2-19	Fire and police pens	sion		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ -	

#### **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	de fana equity illion	Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	7
3-11	Fire/Police		\$ -	7
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal (she	ould agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (show	uld agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan (st	ould agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (sh	ould agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

Lease & SBITA** Liabilities [GASB 87 & 96]  Developer Advances  Other (specify):  TOTAL  *Subscription Based Information Technology Arrangements  *Must agree to prior year-end balance  Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much?  Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  If yes: What is being leased?  What is the original date of the lease?  Number of years of lease?  Is the lease subject to annual appropriation?		Please answer the following questions by marking	the appropri	ate boxes.			`	Yes		No
4-2 Is the debt repayment schedule attached? If no, MUST explain below:  N/A  4-3 Is the entity current in its debt service payments? If no, MUST explain below:  N/A  4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)  General obligation bonds Revenue bonds Revenue bonds S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-S-	4-1							]		<u> </u>
N/A   A-3   Is the entity current in its debt service payments? If no, MUST explain below:	1-2						r	1	Ċ	7
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amount as positive numbers) General obligation bonds Revenue bonds Notes/Loans Lease & SBITA** Liabilities [GASB 87 & 96] Developer Advances Other (specify): TOTAL Subscripton Based Information Technology Arangements  Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized; but unissued, debt? If yes: How much? Does the entity intend to issue debt within the next calendar year? If yes: What is the amount outstanding?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	4-2		piaili belov	v.			1	-		4
A-4   Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)   General obligation bonds										
N/A   Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)   Outstanding at end of prior year   Section   Sec	4-3	Is the entity current in its debt service payments? If no, M	UST expla	in below:				]	Ė	2
Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amount as positive numbers)    General obligation bonds   \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$							1			
(please only include principal amounts) (enter all amount as positive numbers)  General obligation bonds Revenue bonds Notes/Loans Lease & SBITA** Liabilities [GASB 87 & 96] Developer Advances Other (specify): TOTAL  "Subscription Based Information Technology Arrangements  Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? Does the entity intend to issue debt within the next calendar year?  If yes: What is the amount outstanding? 4-8 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	4-4	Disconsisted the fellowing debt askedule if applicable							No. of	
General obligation bonds Revenue bonds Notes/Loans Lease & SBITA** Liabilities [GASB 87 & 96] Developer Advances Other (specify): TOTAL  *Subscription Based Information Technology Arrangements  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Yes No  A-5 Does the entity have any authorized, but unissued, debt?  If yes: How much? Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: What is the amount outstanding?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?					Issue	d during	Retire	d during	PROFESSION OF THE PARTY OF THE	1000
Revenue bonds Notes/Loans Lease & SBITA** Liabilities [GASB 87 & 96] Developer Advances Other (specify): TOTAL  *Subscription Based Information Technology Arrangements  *Must agree to prior year-end balance  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  *Must agree to prior year-end balance  Please answer the following questions by marking the appropriate boxes.  *Yes No  4-5 Does the entity have any authorized, but unissued, debt?			end of p	prior year*	3	/ear	3	/ear	yea	ir-end
Revenue bonds Notes/Loans Lease & SBITA** Liabilities [GASB 87 & 96] Developer Advances Other (specify): TOTAL  *Subscription Based Information Technology Arrangements  *Must agree to prior year-end balance  Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much? Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is the original date of the lease? Number of years of lease?  Is the lease subject to annual appropriation?		General obligation bonds	\$	_	\$		\$	- 4	\$	_
Lease & SBITA** Liabilities [GASB 87 & 96]  Developer Advances  Other (specify):  TOTAL  *Subscription Based Information Technology Arrangements  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much?  Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  If yes: What is the original date of the lease?  Number of years of lease?  Is the lease subject to annual appropriation?		Revenue bonds		-	\$	4	\$		\$	_
Developer Advances Other (specify): TOTAL  Subscription Based Information Technology Arrangements  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Please answer the following questions by marking the appropriate boxes.  Yes  No  4-5 Does the entity have any authorized, but unissued, debt?  S 2,000,000,000,000,000  Date the debt was authorized:  5/4/2010  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased?  What is the original date of the lease?  Number of years of lease?  Is the lease subject to annual appropriation?		Notes/Loans	\$	-	\$	÷C.	\$	201	\$	-
Other (specify): TOTAL  Subscription Based Information Technology Arrangements  *Must agree to prior year-end balance  Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much? Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  If yes: What is being leased? What is the original date of the lease? Number of years of lease?  Is the lease subject to annual appropriation?		Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	0.40	\$	1.4	\$	-
**Subscription Based Information Technology Arrangements  **Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much?  Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  If yes: What is being leased?  What is the original date of the lease?  Number of years of lease?  Is the lease subject to annual appropriation?		Developer Advances	\$	-	\$	- 10400	\$	-	\$	-
*Subscription Based Information Technology Arrangements  *Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much?  Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  If yes: What is being leased?  What is the original date of the lease?  Number of years of lease?  Is the lease subject to annual appropriation?		Other (specify):	\$	-	\$	-	\$	-	\$	-
Please answer the following questions by marking the appropriate boxes.  4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much? Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?		TOTAL	\$	-	\$	-	\$	-	\$	
4-5 Does the entity have any authorized, but unissued, debt?  If yes: How much? Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	*Subscrip	tion Based Information Technology Arrangements	*Must a	gree to pric	r year-e	nd balance				
If yes: How much? Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?			oxes.							
Date the debt was authorized:  4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?		· · · · · · · · · · · · · · · · · · ·	•	0.0	00.000	000.00	1			ш
4-6 Does the entity intend to issue debt within the next calendar year?  If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	ir yes:		<b>D</b>			,000.00				
If yes: How much?  4-7 Does the entity have debt that has been refinanced that it is still responsible for?  If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?			. L	5/4/2	010		Į,		- 8	
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If yes: What is the amount outstanding?  4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	,		_ +			-	Į.			E1
4-8 Does the entity have any lease agreements?  What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?		•		ponsible	tor?		1			
If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	,		_ \$							i zal
What is the original date of the lease?  Number of years of lease?  Is the lease subject to annual appropriation?							1			₹.
Number of years of lease?  Is the lease subject to annual appropriation?	ii yes.									
Is the lease subject to annual appropriation?		5			-					
		•								J
viliat are the annual lease payments:		What are the annual lease payments?	\$							

	PART 5 - CASH AND INVESTME	NTS		
	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		\$ -	10
	Total Cash Deposits			\$
	Investments (if investment is a mutual fund, please list underlying investments):			
			\$ -	1
5-3			\$ -	1
3=3			\$ -	
			\$ -	
	Total Investments			\$ -
	Total Cash and Investments			\$
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			
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.)?			v

If no, MUST use this space to provide any explanations: The District has no bank accounts at this time.

	DADT O CARITAL AND E		<b>.</b> .	IOE A	201	-TO -	
	PART 6 - CAPITAL AND F		ro-u	ISE A	55L		
	Please answer the following questions by marking in the appropriate	boxes.				Yes	No
6-1	Does the entity have capital assets?						$\Box$
6-2	Has the entity performed an annual inventory of capital as: 29-1-506, C.R.S.,? If no, MUST explain:	sets in acco	rdance	with Sec	tion		v
	N/A						
6-3	Complete the following capital & right-to-use assets table:	Balan beginnin	g of the	Additions be includ	ed in	Deletions	Year-End Balance
	Land	yea \$	- -	Part 3	-	\$ -	\$
	Buildings	\$	-	\$		\$ -	\$ -
	Machinery and equipment	\$	-	\$		\$ -	\$
	Furniture and fixtures	\$	-	\$	L-AIL	\$ -	\$
	Infrastructure	\$	-	\$	že.	\$ -	\$
	Construction In Progress (CIP)	\$	-	\$	÷3.	\$ -	\$
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-16	\$ -	\$
	Other (explain):	\$	-	\$		\$ -	\$
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$ -	
	TOTAL	\$		\$	-	\$ -	\$
	TOTAL		to prior ve	ear ending b		<u> </u>	1.4
	PART 7 - PENSION Please answer the following questions by marking in the appropriate landscape of the second secon		RMA	TION		Yes	No
7-1	Does the entity have an "old hire" firefighters' pension pla	ın?					
7-2	Does the entity have a volunteer fire fighters' pension plan	?					2
If yes:	Who administers the plan?						
	Indicate the contributions from:						
	Tax (property, SO, sales, etc.):			\$	Ú.	1	
	State contribution amount:			\$	1		
	Other (gifts, donations, etc.):			\$	-		
	TOTAL			\$	-		
	What is the monthly benefit paid for 20 years of service pe 1?			\$	•)/		
	Part 7 - Please use this space to provide	de any expla	anation	s or com	nents	:	
	PART 8 - BUDGET	T INFO		TION			
			XIVIA			50.0	124
8-1	Please answer the following questions by marking in the appropriate I Did the entity file a budget with the Department of Local Affairs		nt voor	Yes		No	N/A
0-1	in accordance with Section 29-1-113 C.R.S.? If no, MUST explai		ent year	<b>4</b>			
8-2	Did the entity pass an appropriations resolution, in accord 29-1-108 C.R.S.? If no, MUST explain:	dance with S	Section	<sub>2</sub>			
If yes:	Please indicate the amount budgeted for each fund for the	vear report	od:	1			

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	-
Capital Project Fund	-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.		
If no, M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		Ø
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		2
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	₹.	ंडि

13

9

U

Sanitary sewer/storm drainage, streets, water, traffic & safety controls, park & recreationSanitary

Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during

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

Does the entity have an agreement with another government to provide services?

List the name of the other governmental entity and the services provided:

NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has

the entity filed its preceding year annual report with the State Auditor as required

under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

Please indicate what services the entity provides:

Does the entity have a certified Mill Levy?

If yes:

10-5

If yes:

**10-6** If yes:

Date Filed:

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

Bond Redemption mills General/Other mills

1

**Total mills** 

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	7				

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### **Policy - Requirements**

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

Print th	ne names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Lynette Vernon	I
Board Member 2	Print Board Member's Name Paul Vernon	I
Board Member 3	Print Board Member's Name	I
Board Member 4	Print Board Member's Name	I
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

# **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT ADDRESS

Adams Crossing Metropolitan District No. 4
c/o White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80112
William P. Ankele, Jr.
303-858-1800

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON PHONE EMAIL

#### **PART 1 - CERTIFICATION OF PREPARER**

wpankele@wbapc.com

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
District Accountant
FIRM NAME (if applicable)
ADDRESS
PHONE
Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood, CO 80112
303-689-0833

PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED
Qione K Wheeler			3/26/2024
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)

#### **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Des	scription	Round to nearest Dollar	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$ -	space to provide
2-2	Spec	cific owners	ship	\$ -	any necessary
2-3	Sale	s and use		\$ -	explanations
2-4	Othe	er (specify):		\$ -	
2-5	Licenses and permits			\$ -	
2-6	Intergovernmental:		Grants	\$ -	1
2-7			Conservation Trust Funds (Lottery)	\$ -	
2-8			Highway Users Tax Funds (HUTF)	\$ -	1
2-9			Other (specify):	\$ -	
2-10	Charges for services			\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessments			\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility service	es		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances rece	eived	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of ca	pital assets		\$ -	
2-19	Fire and police pension			\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ -	

## **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	,	Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	_
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal	(should agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPE	NDITURES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDING	G ISSUE	) AND R	FTIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S	chedule			o.
4-2	Is the debt repayment schedule attached? If no, MUST explain/A			Ø	
4-3	Is the entity current in its debt service payments? If no, MUS	T explain below	:		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$
	Notes/Loans	\$ -	\$ -	\$ -	\$
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
******	TOTAL	\$ -	\$ -	\$ -	\$ -
Subscrip	tion Based Information Technology Arrangements  Please answer the following questions by marking the appropriate boxes		or year-end balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	5.	_	Tes ✓	No
If yes:		\$ 2,0	00.000,000.00		
<i>y</i>	Date the debt was authorized:		2010		
4-6	Does the entity intend to issue debt within the next calendar				<b>V</b>
If yes:	How much?	\$			
4-7	Does the entity have debt that has been refinanced that it is s	still responsible	for?		~
If yes:	What is the amount outstanding?	\$	-35	1 100	
4-8	Does the entity have any lease agreements?				
If yes:	What is being leased?				
	What is the original date of the lease?  Number of years of lease?			-	
	Is the lease subject to annual appropriation?				V
	What are the annual lease payments?	\$		1	
	Part 4 - Please use this space to provide any explanations/cor		h separate doc	cumentation, if	needed
	PART 5 - CASH AND	INVESTA	MENTS.		
		IIIVESIK	ILIVIS	Samuel Comment	5
5-1	Please provide the entity's cash deposit and investment balances. YEAR-END Total of ALL Checking and Savings Accounts			Amount -	Total
5-1 5-2	Certificates of deposit			\$ -	
U-2	Total Cash Deposits			4	\$
	Investments (if investment is a mutual fund, please list underlying	investments):			1.4
	The transfer of the transfer o				-0
				\$ -	
5-3				\$ -	
				\$ -	-
	Total Investments			\$ -	· ·
	Total Investments Total Cash and Investments				\$
		riato hoves	Yes	No	N/A
5-4	Please answer the following questions by marking in the approp Are the entity's Investments legal in accordance with Section			No	
J-4	seq., C.R.S.?	. <del>2 7</del> -7 3-30 1, et.			$\overline{\mathbf{A}}$

If no, MUST use this space to provide any explanations:

depository (Section 11-10.5-101, et seq. C.R.S.)?

Are the entity's deposits in an eligible (Public Deposit Protection Act) public

The District has no bank accounts at this time.

5-5

V

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS  Please answer the following questions by marking in the appropriate boxes.  Please answer the following questions by marking in the appropriate boxes.  Yes No  Does the entity have capital assets?  Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:  N/A  Complete the following capital & right-to-use assets table:  Balance beginning of the beincluded in Part 3)  Year-End Balance  Part 3)  Solutions  Wear-End Balance  Part 3)  Solutions  Year-End Balance  Part 5 - S - S - S - S - S - S - S - S - S -
6-1 Does the entity have capital assets?  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:  N/A  6-3 Complete the following capital & right-to-use assets table:    Balance -   beginning of the   beginning of the   year   Part 3
Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:    N/A
29-1-506, C.R.S.,? If no, MUST explain:    N/A
Complete the following capital & right-to-use assets table:    Balance -   beginning of the   beginning of the beginn
Complete the following capital & right-to-use assets table:  Land  Buildings  Machinery and equipment  Furniture and fixtures  Infrastructure  Construction In Progress (CIP)  Leased & SBITA Right-to-Use Assets  Other (explain):  Accumulated Depreciation/Amortization  (Please enter a negative, or credit, balance)  TOTAL  Part 3 Deletions  Part 5 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Yes No  7-1 Does the entity have an "old hire" firefighters' pension plan?
Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Yes No 7-1 Does the entity have an "old hire" firefighters' pension plan?
Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Possible Part 6 - Please use a volunteer firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?
Infrastructure Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Poes the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?
Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  *must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Yes No  7-1 Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?
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Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  **TOTAL  *must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  **PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PORT 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PORT 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PORT 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PORT 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PORT 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PORT 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **PORT 7 - PENSION INFORMATION  **PORT 7 - PENS
(Please enter a negative, or credit, balance)  TOTAL  *must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Yes No  7-1 Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?
TOTAL  *must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Please answer the following questions by marking in the appropriate boxes.  7-1 Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?
*must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  7-1 Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?
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PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  7-1 Does the entity have an "old hire" firefighters' pension plan?  7-2 Does the entity have a volunteer firefighters' pension plan?
Please answer the following questions by marking in the appropriate boxes.  7-1 Does the entity have an "old hire" firefighters' pension plan?  7-2 Does the entity have a volunteer firefighters' pension plan?  □  □
Please answer the following questions by marking in the appropriate boxes.  7-1 Does the entity have an "old hire" firefighters' pension plan?  7-2 Does the entity have a volunteer firefighters' pension plan?  □  □
7-1 Does the entity have an "old hire" firefighters' pension plan? □ □ □  7-2 Does the entity have a volunteer firefighters' pension plan? □ □
7-2 Does the entity have a volunteer firefighters' pension plan?
If yes: Who administers the plan?
Indicate the contributions from:
Other (gifts, donations, etc.):
TOTAL \$
What is the monthly benefit paid for 20 years of service per retiree as of Jan
1? Part 7 - Please use this space to provide any explanations or comments:

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<b>9</b>	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	(2)	
MI	IST explain:		
IVIC	or explain.		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
Т	Is this application for a newly formed governmental entity?	П	<b>V</b>
-1		_	-
es:	Date of formation:		
-2	Has the entity changed its name in the past or current year?		$\overline{\mathbf{v}}$
es:	Please list the NEW name & PRIOR name:		
-3	Is the entity a metropolitan district?	1	
	Please indicate what services the entity provides:		
	Sanitary sewer/storm drainage, streets, water, traffic & safety controls, park & recreation	. E	
-4	Does the entity have an agreement with another government to provide services?		₹.
es:	List the name of the other governmental entity and the services provided:		
-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		7
es:	Date Filed:		
-0.			
-6	Does the entity have a certified Mill Levy?		~
es:			
	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		
	General/Other mills		
	Total mills		
	Yes	No	NΑ
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

	PART 11 - GOVERNING BODY APPROVAL		
	Please answer the following question by marking in the appropriate box	YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V	

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### **Policy - Requirements**

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

Print th	ne names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name  Lynette Vernon	ILynette Vernon
		My term Expires: May 2027
Board	Print Board Member's Name	I Paul Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 2	Paul Vernon	application for exemption from audit.  Signed Falts June  Date: Mar 27, 2024  My term Expires: May 2025
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit,
Member 3		Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 4		exemption from audit. Signed Date: My term Expires:
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Date:
	Print Board Member's Name	My term Expires:
Board Member 6		exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I

# **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT ADDRESS

Adams Crossing Metropolitan District No. 5
c/o White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80112
William P. Ankele, Jr.
303-858-1800
wpankele@wbapc.com

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON PHONE EMAIL

#### **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 3				
PREPARE		D	ATE PREPARED	
Qione K likular		3/26/2024		3/26/2024
Please indicate whether the following using Governmental or Proprietary fu	,	GOVERNI (MODIFIED ACC	RUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)

#### **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Des	scription	Round to nearest Dollar	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$ -	space to provide
2-2	Spec	ific owners	ship	\$ -	any necessary
2-3	Sales	s and use		\$ -	explanations
2-4	Othe	r (specify):		\$ -	
2-5	Licenses and permits			\$ -	
2-6	Intergovernmental:		Grants	\$ -	1
2-7			Conservation Trust Funds (Lottery)	\$ -	
2-8			Highway Users Tax Funds (HUTF)	\$ -	1
2-9			Other (specify):	\$ -	
2-10	Charges for services			\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessments			\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility service	es		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances rece	ived	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of cap	pital assets		\$ -	
2-19	Fire and police pension			\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ -	

## **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal (si	nould agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	1
3-25			\$ -	7
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDIT	URES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	DADT 4 DERT OUTSTANDING		D AND D	ETIDED_	
	PART 4 - DEBT OUTSTANDING  Please answer the following questions by marking the	· · · · · ·		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S				
4-2	Is the debt repayment schedule attached? If no, MUST expla		$\overline{\mathbf{v}}$		
	N/A				
4-3	Is the entity current in its debt service payments? If no, MUS				
	N/A				
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding a end of prior yea	100 00000000000000000000000000000000000	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$	\$ -	\$
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$	\$ -	\$
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$
**Subscrip	tion Based Information Technology Arrangements		rior year-end balance	3	
	Please answer the following questions by marking the appropriate boxes	s.		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ	000 000 000 00		
ir yes:	How much?		,000,000,000.00 -/2010	-	
4.0	Date the debt was authorized:		1/2010	П П	F2
4-6	Does the entity intend to issue debt within the next calendar				✓
If yes:	How much?	\$	- f0	J	
4-7	Does the entity have debt that has been refinanced that it is		e for?	1	(V)
If yes:	•	\$	-20		
<b>4-8</b> If yes:	Does the entity have any lease agreements? What is being leased?		_	1 4	
ii yes.	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 4 - Please use this space to provide any explanations/co	mments or atta	ch separate doc	cumentation, if	needed
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	TOTAL
5-2	Certificates of deposit			\$ -	
	Total Cash Deposits		_		\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):			11-7-
		, ,			-0
				\$ -	7
5-3				\$ -	
				\$ -	-
	Total Investments			\$ -	· c
	Total Investments Total Cash and Investments				\$
		winto haves	1600	100	
5-4	Please answer the following questions by marking in the appropriate the entity's Investments legal in accordance with Section		Yes	No	N/A
J-4	rue the entity o investinents regaint accordance with section	1 47-1 J-00 1, EL			[52]

If no, MUST use this space to provide any explanations:

depository (Section 11-10.5-101, et seq. C.R.S.)?

Are the entity's deposits in an eligible (Public Deposit Protection Act) public

The District has no bank accounts at this time.

seq., C.R.S.?

5-5

V

V

	Please answer the following questions by marking in the appropriate by					Yes		No
6-1	Does the entity have capital assets?				I			<b>√</b>
6-2	Has the entity performed an annual inventory of capital asso 29-1-506, C.R.S.,? If no, MUST explain:	ets in accordance	with Se	ction	1	3		V
	N/A							
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions be inclu Part	ded in		etions		ar-End lance
	Land	\$ -	\$	ie.	\$	- 6	\$	
	Buildings	\$ -	\$	٠	\$	10,50	\$	_
	Machinery and equipment	\$ -	\$	14	\$	6.	\$	_
	Furniture and fixtures	\$ -	\$		\$		\$	_
	Infrastructure	\$ -	\$	-	\$	-	\$	_
	Construction In Progress (CIP)	\$ -	\$	09 K	\$	-C40	\$	
	Leased & SBITA Right-to-Use Assets Other (explain):	\$ -	\$	*	\$		\$	_
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$	3	\$	D.	\$	
	TOTAL	\$ -	\$	16.	\$	-	\$	_
	Part 6 - Please use this space to provide any explanation	*must tie to prior ye ns/comments or a			ntation	if need	ed;	
	PART 7 - PENSION	INFORMA	TION					
	Please answer the following questions by marking in the appropriate be	oxes.			-	Yes		No
-1	Does the entity have an "old hire" firefighters' pension plan	?			1		[	7
-2	Does the entity have a volunteer fire fighters' pension plan?					3	(	<b>√</b>
/es:	Who administers the plan?							
	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):		\$	G- 1				

	Please answer the following questions by marking in the appropriate boxes.		100	Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				~
7-2	Does the entity have a volunteer firefighters' pension plan?				$\checkmark$
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	i-, 1		
	State contribution amount:	\$	29.0		
	Other (gifts, donations, etc.):	\$	- 5-1		
	TOTAL	\$	-320		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	_ 5_		
	Part 7 - Please use this space to provide any explanations	s or c	omments:		

	PART 8 - BUDGET I	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate box	ces.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	☑.		
8-2	Did the entity pass an appropriations resolution, in accordan 29-1-108 C.R.S.? If no, MUST explain:	ce with Section			
If yes:	Please indicate the amount budgeted for each fund for the ye	ear reported:			
	Governmental/Proprietary Fund Name	Total Appropriation	ons By Fund		
	General Fund	\$	-		
	Capital Project Fund	\$	-		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<b></b>	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	(XI	
o, ML	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
0-1	Is this application for a newly formed governmental entity?		✓
/es:	Date of formation:		
) <b>-2</b>	Has the entity changed its name in the past or current year?	-	67
_	That the entity offunged its frume in the past of our one year.		V
es:	Please list the NEW name & PRIOR name:		
	Sanitary sewer/strom drainage, streets, water, traffic and safety controls, park & recreation		
-3	Is the entity a metropolitan district?	<b>I</b>	
	Please indicate what services the entity provides:		
			-
-4	Does the entity have an agreement with another government to provide services?		~
es:	List the name of the other governmental entity and the services provided:		
-5	Has the district filed a <i>Title 32</i> , <i>Article 1 Special District Notice of Inactive Status</i> during		V
-	Date Filed:		
00.			
-6	Does the entity have a certified Mill Levy?		~
-	bood and driaty have a doranted min body.		
00.	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Parad Padamettan militar		
		No	NA
)-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
10-6 yes:	Does the entity have a certified Mill Levy?  Please provide the following mills levied for the year reported (do not report \$ amounts):  Bond Redemption mills General/Other mills Total mills  NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required	No.	

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

	PART 11 - GOVERNING BODY APPROVAL		
	Please answer the following question by marking in the appropriate box	YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<b>V</b>	

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### **Policy - Requirements**

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

Print th	e names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board . Member	Print Board Member's Name  Lynette Vernon	ILynette Vernon
1		Date: Mar 26, 2024  My term Expires: May 2027
Board	Print Board Member's Name	I Paul Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 2	Paul Vernon	application for exemption from audit. Signed Falts June Date: Mar 27, 2024 My term Expires: May 2025
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 3		exemption from audit. Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 4		exemption from audit. Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 5		exemption from audit. Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 6		exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I

# **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT ADDRESS

Adams Crossing Metropolitan District No. 6
c/o White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80112
William P. Ankele, Jr.
303-858-1800
wpankele@wbapc.com

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON PHONE EMAIL

#### **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE

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

PREPARER (SIGNATURE REQUIRED)		DATE PREPARED	
Qione K Whalen.			3/26/2024
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)

#### **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		De	scription	Round to nearest Dollar	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$ -	space to provide
2-2	Spec	cific owners	ship	\$ -	any necessary
2-3	Sale	s and use		\$ -	explanations
2-4	Othe	er (specify):		\$ -	
2-5	Licenses and permits			\$ -	
2-6	Intergovernmental:		Grants	\$ -	
2-7			Conservation Trust Funds (Lottery)	\$ -	
2-8			Highway Users Tax Funds (HUTF)	\$ -	
2-9			Other (specify):	\$ -	
2-10	Charges for services			\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessments			\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility service	es		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances rece		(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of ca	pital assets	5	\$ -	
2-19	Fire and police pension			\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	╛
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ -	

## **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal (sh	ould agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (sho	uld agree with line 4-4)	\$ -	1
3-20	Repayment of Developer Advance Interest		\$ -	1
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$ -	7
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$ -	
3-23	Other (specify):			1
3-24			\$ -	7
3-25			\$ -	7
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDING	SUSSUE	) AND R	FTIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S	chedule			
4-2	Is the debt repayment schedule attached? If no, MUST explain/A			1 0	$\overline{\mathcal{A}}$
4-3	Is the entity current in its debt service payments? If no, MUS	T explain below	:		
4-4					
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify): TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrin	tion Based Information Technology Arrangements		□ ⊅ or year-end balance	1	2 -
Oubsonp	Please answer the following questions by marking the appropriate boxes		or year-end balance	Yes	
4-5	Does the entity have any authorized, but unissued, debt?	•		V	
If yes:	How much?	\$ 2,0	00.000,000.00		
	Date the debt was authorized:	5/4/2	2010		
4-6	Does the entity intend to issue debt within the next calendar	year?			<b>V</b>
If yes:	How much?	\$	- 4.0		
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	for?		V
If yes:	What is the amount outstanding?	\$	-39	1 12	12
4-8	Does the entity have any lease agreements?				$\Box$
If yes:	What is being leased? What is the original date of the lease?				
	Number of years of lease?				
	Is the lease subject to annual appropriation?				7
	What are the annual lease payments?	\$	-		1 27
	Part 4 - Please use this space to provide any explanations/cor	nments or attac	h separate dod	cumentation, if	needed
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	1
5-2	Certificates of deposit			\$ -	
	Total Cash Deposits			1	\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):		_	
				\$ -	-1
= -				\$ -	
5-3				\$ -	1
				\$ -	
	Total Investments				\$
	Total Cash and Investments				\$
	Please answer the following questions by marking in the approp		Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section	24-75-601, et.			V
	seq., C.R.S.?			-3	_

If no, MUST use this space to provide any explanations:

depository (Section 11-10.5-101, et seq. C.R.S.)?

Are the entity's deposits in an eligible (Public Deposit Protection Act) public

The District has no bank accounts at this time.

5-5

V

	PART 6 - CAPITAL AND  Please answer the following questions by marking in the appropriate		'-TO-L	ISE	ASSI	ETS	Yes		No
6-1	Does the entity have capital assets?	o boxes.							<b>7</b>
6-2	Has the entity performed an annual inventory of capital at 29-1-506, C.R.S.,? If no, MUST explain:  N/A	ssets in ac	ccordance	with \$	Section			ì	v
6-3	Complete the following capital & right-to-use assets table:	begin	llance - ning of the year*	be inc	ons (Must cluded in art 3)	De	letions	200	r-End lance
	Land	\$	- -	\$	-	\$	- 6	\$	-
	Buildings	\$	-	\$	-	\$	100	\$	-
	Machinery and equipment	\$	-	\$	16.	\$	4	\$	
	Furniture and fixtures	\$	-	\$		\$		\$	-
	Infrastructure	\$	-	\$	18	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-05	\$	C4-0	\$	_
	Leased & SBITA Right-to-Use Assets	\$	-	\$	_15_	\$	- (-)	\$	_
	Other (explain):	\$	-	\$	-	\$		\$	-
	Accumulated Depreciation/Amortization	\$	-	\$	2	\$	0.0		
	(Please enter a negative, or credit, balance) TOTAL	\$		\$		\$	100	\$	_
	Part 6 - Please use this space to provide any explanate PART 7 - PENSIO	ions/comm		ttach	documer	ntation	200		
7-1	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension pl						Yes		No
7-1 7-2	Does the entity have a volunteer firefighters' pension plants								2 2
ves:	Who administers the plan?					1			-
<i>y</i> 00.	Indicate the contributions from:					1			
				<u></u>		I			
	Tax (property, SO, sales, etc.): State contribution amount:			\$	-				
	Other (gifts, donations, etc.):			\$	- 7				
	TOTAL			\$	120				
	What is the monthly benefit paid for 20 years of service p	or rotiroo	oc of lon	<u> </u>					

Part 7 - Please use this space to provide any explanations or comments:

1?

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	П	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	Ø	
, ML	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
-1	Is this application for a newly formed governmental entity?		4
-			
S:	Date of formation:		
2	Has the entity changed its name in the past or current year?		
s:	Please list the NEW name & PRIOR name:		
3	Is the entity a metropolitan district?	7	
	Please indicate what services the entity provides:		
	Sanitary sewer/storm drainage, streets, water, traffic & safety controls, park & recreation		
4	Does the entity have an agreement with another government to provide services?		√
s:	List the name of the other governmental entity and the services provided:		
		-	_
5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		~
s:	Date Filed:		
		_	
6	Does the entity have a certified Mill Levy?		~
S:			
	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		
	General/Other mills		
	Total mills		
	Yes	No	ΝA
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	F	
-7	the entity filed its preceding year annual report with the State Auditor as required		_
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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

	PART 11 - GOVERNING BODY APPROVAL		
	Please answer the following question by marking in the appropriate box	YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<b>V</b>	

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### **Policy - Requirements**

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

Print th	ne names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Lynette Vernon	ILynette Vernon
Board Member 2	Print Board Member's Name Paul Vernon	IPaul Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Faul to Jume
Board Member 3	Print Board Member's Name	I
Board Member 4	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

# **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT ADDRESS

Adams Crossing Metropolitan District No. 7
c/o White Bear Ankele Tanaka & Waldron
2154 E. Commons Avenue, Suite 2000
Centennial, CO 80112
William P. Ankele, Jr.
303-858-1800
wpankele@wbapc.com

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON PHONE EMAIL

#### **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833			
PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED
Qione K Whale			3/26/2024
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)

#### **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		De	scription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2		Specific owner	ship	\$ -	any necessary
2-3		Sales and use		\$ -	explanations
2-4	(	Other (specify):	:	\$ -	
2-5	Licenses and permits	3		\$ -	
2-6	Intergovernmental:		Grants	\$ -	
2-7			Conservation Trust Funds (Lottery)	\$ -	
2-8			Highway Users Tax Funds (HUTF)	\$ -	
2-9			Other (specify):	\$ -	
2-10	Charges for services			\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessments	i		\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility se	rvices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances	received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale o	f capital assets	5	\$ -	
2-19	Fire and police pensi	on		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add lir	es 2-1 through 2-23) TOTAL REVENUE	-	

## **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	and a column of any	Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal	(should agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEND	DITURES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	DART / DERT OUTSTANDING	C ISSH	ED.		ETIDE	<b>D</b> -		
	PART 4 - DEBT OUTSTANDIN  Please answer the following questions by marking the			AND R	ETIKE Yes		N	0
4-1	Does the entity have outstanding debt?		JACO.		Tes		V	
4-2	If Yes, please attach a copy of the entity's Debt Repayment S Is the debt repayment schedule attached? If no, MUST expla						V	
-	N/A						_	
4-3	Is the entity current in its debt service payments? If no, MUS	T explain be	low.				V	
-1-0	N/A	- CAPIAIII DE	. IO W					
							-	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding end of prior y	_	Issued during year	Retired d year	2000	Outstan year	
	General obligation bonds	_ +		\$ -	\$		\$	-
	Revenue bonds	Ψ		\$ -	\$		\$	
	Notes/Loans	_ <del>-</del>		\$ -	\$	C.E.	\$	
	Lease & SBITA** Liabilities [GASB 87 & 96]	Ψ		\$ -	\$	30	\$	
	Developer Advances	\$	_	\$ -	\$	- 1	\$	
	Other (specify):	_ <del>-</del>		\$ -	\$	-27	\$	-
***	TOTAL	\$		\$ -	\$	i ę	\$	
Subscrip	tion Based Information Technology Arrangements	•	o prior	year-end balance				Ġ
4-5	Please answer the following questions by marking the appropriate boxe Does the entity have any authorized, but unissued, debt?	:5.			Yes	h	N	
	How much?	\$	2.00	0,000,000.00	1			
, 500.	Date the debt was authorized:	· .	5/4/20					
4-6	Does the entity intend to issue debt within the next calendar		0				Į.	3
If yes:	How much?	\$			1			
<b>4-7</b>	Does the entity have debt that has been refinanced that it is	<u> </u>	ible fo	or?			Ŀ	0
If yes:		\$		-35			1	
4-8	Does the entity have any lease agreements?						12	2
If yes:	What is being leased?							
	What is the original date of the lease?				-			
	Number of years of lease?						1	7
	Is the lease subject to annual appropriation? What are the annual lease payments?	\$			1		12	-
	Part 4 - Please use this space to provide any explanations/co		ttach	senarate doc	umentatio	n if n	peded	
	. a 7 1 10000 000 tillo space to provide ally explanations/60	ionio di d	aoII	Sopurate GUC	amentatio	eg († 1)	Joueu	
	PART 5 - CASH AND	INVES	ТМ	FNTS				
	Please provide the entity's cash deposit and investment balances.				Amou	nti	To	tal
5-1	YEAR-END Total of ALL Checking and Savings Accounts				\$	-		
5-2	Certificates of deposit				\$	767	1	
	Total Cash Deposits						\$	_
	Investments (if investment is a mutual fund, please list underlying	g investments	s):		_			
					\$	1-11	]	
5-3					\$	- 3		
J=3					\$			
					\$	-	1	
	Total Investments						\$	-
	Total Cash and Investments						\$	_
	Please answer the following questions by marking in the approp			Yes	No		N/	Α
5-4	Are the entity's Investments legal in accordance with Section	n 24-75-601,	et.				V	
	coa CBS2							

If no, MUST use this space to provide any explanations:

The District has no bank accounts at this time.

depository (Section 11-10.5-101, et seq. C.R.S.)?

Are the entity's deposits in an eligible (Public Deposit Protection Act) public

seq., C.R.S.?

5-5

V

Has the entity performed an annual inventory of capital assets in accordance with Section  29-1-506, C.R.S.,? If no, MUST explain:  N/A  Complete the following capital & right-to-use assets table:    Deletions   Deletions										
Does the entity have capital assets?  Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:  N/A  Complete the following capital & right-to-use assets table:  Land  Buildings  Machinery and equipment  Furniture and fixtures  Infrastructure  Construction In Progress (CIP)  Leased & SBITA Right-to-Use Assets  Other (explain):  Accumulated Depreciation/Amortization  (Please enter a negative, or credit, balance)  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  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  What is the monthly benefit paid for 20 years of service per retiree as of Jan  Des the mitty base of the paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan				TO-U	ISE A	ASSE		<b>Yes</b>		No
29-1-506, C.R.S.,? If no, MUST explain:  N/A  Complete the following capital & right-to-use assets table:  beginning of the beginning of the beincluded in Part 3)  Land  Buildings  Machinery and equipment  Furniture and fixtures  Infrastructure  Construction In Progress (CIP)  Leased & SBITA Right-to-Use Assets  Other (explain):  Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Yes  No  Please the entity have a volunteer firefighters' pension plan?  Indicate the contributions from:  Tax (property, SO, sales, etc.):  State contribution amount:  Other (gifts, donations, etc.):  State contribution amount:  Other (gifts, donations, etc.):  State contribution amount:  Other (gifts, donations, etc.):  State contribution are retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  Wear-Entity Additions (Must be included in Delections (Must be	6-1						Ε	]		<b>V</b>
Complete the following capital & right-to-use assets table:    Balance -   beginning of the   year     Part 3)	6-2	* * * * * * * * * * * * * * * * * * * *	sets in acco	ordance	with S	ection				V
Land  Land  Buildings  Machinery and equipment  Furniture and fixtures Infrastructure  Construction In Progress (CIP)  Leased & SBITA Right-to-Use Assets Other (explain):  Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  Tax (property, SO, sales, etc.): State contribution amount: Other (giffs, donations, etc.): TOTAL  What is the monthly benefit paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  S - S - S - S - S - S - S - S - S - S		N/A								
Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please enter an "Jold hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension 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  What is the monthly benefit paid for 20 years of service per retiree as of Jan  S - S - S - S - S - S - S - S - S - S	6-3	Complete the following capital & right-to-use assets table:	beginnin	g of the	be incl	uded in	Del	etions	337	
Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  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  What is the monthly benefit paid for 20 years of service per retiree as of Jan  S - S - S - S - S - S - S - S - S - S		Land	\$					- 6	\$	-
Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  1 Does the entity have an "old hire" firefighters' pension plan?  2 Does the entity have a volunteer firefighters' pension plan?  Indicate the contributions from:  Tax (property, SO, sales, etc.): State contribution amount: Other (giffs, donations, etc.):  TOTAL  What is the monthly benefit paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  What is the monthly benefit paid for 20 years of service per retiree as of Jan  S - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		· ·		-				100	_	
Infrastructure  Construction In Progress (CIP)  Leased & SBITA Right-to-Use Assets Other (explain):  Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Poes the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?  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  What is the monthly benefit paid for 20 years of service per retiree as of Jan  S - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -				-				9	_	_
Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets Other (explain):  Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  * must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  1 Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?  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  **Supervised State Contribution of State				-		-12=1		200	+	-
Leased & SBITA Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  **TOTAL  *										_
Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  TOTAL  * - \$ - \$ - \$  * must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Poes the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?  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  What is the monthly benefit paid for 20 years of service per retiree as of Jan  ** - \$ - \$ - \$ - \$  ** - ** - \$ - \$  ** - ** -				-		-05		- C4.0		
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)  **TOTAL  *must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed;  **PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  *Joes the entity have an "old hire" firefighters' pension plan?  *Joes the entity have a volunteer firefighters' pension plan?  *Joes 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 **Summary Summary Summ		•								
(Please enter a negative, or credit, balance)  *TOTAL  *must file to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  *must file to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  *must file to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Yes No  To be sthe entity have a volunteer firefighters' pension plan?  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  What is the monthly benefit paid for 20 years of service per retiree as of Jan		. ,	\$	-	\$	-	\$	-1-	\$	
**must tie to prior year ending balance  Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  **must tie to prior year ending balance  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  **Joseph Comments or attach documentation, if needed:  **Pes No		•	\$	-	\$	2	\$	12	s	_
Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:  PART 7 - PENSION INFORMATION  Please answer the following questions by marking in the appropriate boxes.  Yes No  1 Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?  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		TOTAL	\$	-	\$	- RI	\$			
Does the entity have a volunteer firefighters' pension plan?  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		PART 7 - PENSION Please answer the following questions by marking in the appropriate leads to the second se	ons/comme NINFO boxes.	nts or a	ttach d	ocumer		Yes .		1000
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	<b>7-1</b>						_	7		
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	_		?				L	1		V
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	yes:									
State contribution amount:  Other (gifts, donations, etc.):  **TOTAL*  What is the monthly benefit paid for 20 years of service per retiree as of Jan  **Service per retiree as of Jan		Indicate the contributions from:								
Other (gifts, donations, etc.):  TOTAL  What is the monthly benefit paid for 20 years of service per retiree as of Jan						G. 1				
TOTAL \$ - What is the monthly benefit paid for 20 years of service per retiree as of Jan										
What is the monthly benefit paid for 20 years of service per retiree as of Jan										
			4.		<b>3</b>	200				
		What is the monthly benefit paid for 20 years of service per 1?	r retiree as	of Jan	\$	-				

	PART 8 - BUDGET INFORMATION						
	Please answer the following questions by marking in the appropriate boxes.	Yes	No	N/A			
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<u> </u>					
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	V					
If yes:	Please indicate the amount budgeted for each fund for the year reported:						

Part 7 - Please use this space to provide any explanations or comments:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	
Capital Project Fund	\$ -

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<b>4</b>	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	[4]	
o, MU	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
0.4	Is this application for a newly formed governmental entity?		V
0-1	Data of formations		
es:	Date of formation:	-	-
)-2	Has the entity changed its name in the past or current year?		
es:	Please list the NEW name & PRIOR name:		
-3	Is the entity a metropolitan district?	12	
	Please indicate what services the entity provides:		
	Sanitary sewer/storm drainage, streets, water, traffic & safety controls, park & recreation		
)-4	Does the entity have an agreement with another government to provide services?		₹
es:	List the name of the other governmental entity and the services provided:	-	
-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		J
es:	Date Filed:		
-6	Does the entity have a certified Mill Levy?		~
es:	,		
	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	D 1D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	Bond Redemption mills		
	General/Other mills		
	Total mills		
	Yes	No	MA
0.7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
0-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<b>V</b>				

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### **Policy - Requirements**

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

Print the names of ALL members of current governing body below.		A <u>MAJORITY</u> of the members of the governing body must sign below.
Board	Print Board Member's Name	ILynette Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 1	Lynette Vernon	application for exemption from audit. Signed Date:Mar 26, 2024 My term Expires: May 2027
Board Member 2	Print Board Member's Name	IPaul Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
	Paul Vernon	application for exemption from audit. Signed Falts Um  Date: Mar 27, 2024  My term Expires: May 2025
Board Member 3	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
		exemption from audit. Signed Date: My term Expires:
Board Member 4	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
		exemption from audit. Signed Date: My term Expires:
Doord	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board Member 5		exemption from audit. Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 6		exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I
		My term Expires:

## **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT **ADDRESS** 

Adams Crossing Metropolitan District No. 8 c/o White Bear Ankele Tanaka & Waldron 2154 E. Commons Avenue, Suite 2000 Centennial, CO 80112 William P. Ankele, Jr. 303-858-1800 wpankele@wbapc.com

For the Year Ended 12/31/23 or fiscal year ended:

**CONTACT PERSON PHONE EMAIL** 

Qian K Wheelon

## **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: TITLE FIRM NAME (if applicable) **ADDRESS PHONE** 

Diane Wheeler District Accountant Simmons & Wheeler, P.C. 304 Inverness Way South, Suite 490, Englewood, CO 80112

303-689-0833 PREPARER (SIGNATURE REQUIRED) **DATE PREPARED** 3/26/2024 **GOVERNMENTAL PROPRIETARY** Please indicate whether the following financial information is recorded (MODIFIED ACCRUAL BASIS) (CASH OR BUDGETARY BASIS) using Governmental or Proprietary fund types  $\checkmark$ 

## **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		De	scription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2		Specific owner	ship	\$ -	any necessary
2-3		Sales and use		\$ -	explanations
2-4	(	Other (specify):	:	\$ -	
2-5	Licenses and permits	3		\$ -	
2-6	Intergovernmental:		Grants	\$ -	
2-7			Conservation Trust Funds (Lottery)	\$ -	
2-8			Highway Users Tax Funds (HUTF)	\$ -	
2-9			Other (specify):	\$ -	
2-10	Charges for services			\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessments	i		\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility se	rvices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances	received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale o	f capital assets	5	\$ -	
2-19	Fire and police pensi	on		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add lir	es 2-1 through 2-23) TOTAL REVENUE	-	

## **PART 3 - EXPENDITURES/EXPENSES**

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal (sh	ould agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (sho	uld agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan (sl	nould agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (si	nould agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	IRES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	DART / DERT OUTSTANDING	C ISSU	ED.		ETIDE	<b>D</b> -		
	PART 4 - DEBT OUTSTANDIN  Please answer the following questions by marking the			AND R	ETIKE Yes		N	0
4-1	Does the entity have outstanding debt?		JACO.		Tes		V	
4-2	If Yes, please attach a copy of the entity's Debt Repayment S Is the debt repayment schedule attached? If no, MUST expla						V	
-	N/A						_	
4-3	Is the entity current in its debt service payments? If no, MUST explain below:						V	
-1-0	N/A	- CAPIAIII DE	. IO W					
							-	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding end of prior y	_	Issued during year	Retired d year	2000	Outstan year	
	General obligation bonds	_ +		\$ -	\$		\$	-
	Revenue bonds	Ψ		\$ -	\$		\$	
	Notes/Loans	_ <del>-</del>		\$ -	\$	C21	\$	
	Lease & SBITA** Liabilities [GASB 87 & 96]	Ψ		\$ -	\$	30	\$	
	Developer Advances	\$	_	\$ -	\$	- 1	\$	
	Other (specify):	_ <del>-</del>		\$ -	\$	-27	\$	-
***	TOTAL	\$		\$ -	\$	i ę	\$	
Subscrip	tion Based Information Technology Arrangements	•	o prior	year-end balance				Ġ
4-5	Please answer the following questions by marking the appropriate boxe Does the entity have any authorized, but unissued, debt?	:5.			Yes	h	N	
	How much?	\$	2.00	0,000,000.00	1			
, 500.	Date the debt was authorized:	· .	5/4/20					
4-6	Does the entity intend to issue debt within the next calendar		0				Į.	3
If yes:	How much?	\$			1			
<b>4-7</b>	Does the entity have debt that has been refinanced that it is	<u> </u>	ible fo	or?			Ŀ	0
If yes:		\$		-35			1	
4-8	Does the entity have any lease agreements?						12	2
If yes:	What is being leased?							
	What is the original date of the lease?				-			
	Number of years of lease?						1	7
	Is the lease subject to annual appropriation? What are the annual lease payments?	\$			1		12	-
	Part 4 - Please use this space to provide any explanations/co		ttach	senarate doc	umentatio	n if n	peded	
	. a 7 1 10000 000 tillo space to provide ally explanations/60	ionio di d	aoII	Sopurate GUC	amentatio	eg († 1)	Joueu	
	PART 5 - CASH AND	INVES	ТМ	ENTS				
	Please provide the entity's cash deposit and investment balances.				Amou	nti	To	tal
5-1	YEAR-END Total of ALL Checking and Savings Accounts				\$	-		
5-2	Certificates of deposit				\$	767	1	
	Total Cash Deposits						\$	_
	Investments (if investment is a mutual fund, please list underlying	g investments	s):		_			
					\$	1-11	]	
5-3					\$	- 3		
J=3					\$			
					\$	-	1	
	Total Investments						\$	-
	Total Cash and Investments						\$	_
	Please answer the following questions by marking in the approp			Yes	No		N/	Α
5-4	Are the entity's Investments legal in accordance with Section	n 24-75-601,	et.				V	
	coa CBS2							

If no, MUST use this space to provide any explanations:

The District has no bank accounts at this time.

depository (Section 11-10.5-101, et seq. C.R.S.)?

Are the entity's deposits in an eligible (Public Deposit Protection Act) public

seq., C.R.S.?

5-5

V

	PART 6 - CAPITAL AND R		-TO-U	SE A	ASSE				
	Please answer the following questions by marking in the appropriate by	oxes.					Yes		No
6-1	Does the entity have capital assets?					1			<b>√</b>
6-2	Has the entity performed an annual inventory of capital ass 29-1-506, C.R.S.,? If no, MUST explain:	ets in ac	cordance	with S	ection				
	N/A								
6-3	Complete the following capital & right-to-use assets table:	beginr	lance - ning of the vear*	be inc	ns (Must uded in rt 3)	Del	letions		ar-End
	Land	\$	-	\$	-	\$	- 6	\$	-
	Buildings	\$	-	\$		\$	100	\$	-
	Machinery and equipment	\$	-	\$	100	\$		\$	_
	Furniture and fixtures	\$	-	\$	'- '	\$		\$	_
	Infrastructure	\$	-	\$	16	\$		\$	_
	Construction In Progress (CIP)	\$	-	\$	-04 =	\$	C4 0	\$	_
	Leased & SBITA Right-to-Use Assets	\$	-	\$	1.5	\$	- 60	\$	_
	Other (explain):	\$	-	\$	-	\$		\$	_
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-2.	\$	0.0	\$	_
	TOTAL	\$	-	\$	- 6	\$		\$	_
	Part 6 - Please use this space to provide any explanation  PART 7 - PENSION  Please answer the following questions by marking in the appropriate by	ns/comm		ttach d	ocumer		, if neede		No
7-1	Does the entity have an "old hire" firefighters' pension plan					-			4
7-2	Does the entity have a volunteer fire fighters' pension plan?	•							<b>√</b>
f yes:	Who administers the plan?								
	Indicate the contributions from:								
	Tax (property, SO, sales, etc.):			\$	6.				
	State contribution amount:			\$	9				
	Other (gifts, donations, etc.):			\$	- 5 -				
	TOTAL			\$	-380				
	What is the monthly benefit paid for 20 years of service per	retiree a	s of Jan	\$					
	1?			Ψ _	7				

	PART 8 - BUDGET INFORMA	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<b> ☑</b>		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	Ø		
If yes:	Please indicate the amount budgeted for each fund for the year reported:			

Part 7 - Please use this space to provide any explanations or comments:

Governmental/Proprietary Fund Name

General Fund

Capital Project Fund

Capital Project Fund

Total Appropriations By Fund

\$
-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)			
	Please answer the following question by marking in the appropriate box	Yes	No		
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<b>4</b>			
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	[4]			
o, MU	JST explain:				
	PART 10 - GENERAL INFORMATION				
	Please answer the following questions by marking in the appropriate boxes.	Yes	No		
0.4	Is this application for a newly formed governmental entity?		V		
0-1	Data of formations				
es:	Date of formation:	-	-		
)-2	Has the entity changed its name in the past or current year?				
es:	Please list the NEW name & PRIOR name:				
-3	Is the entity a metropolitan district?	12			
	Please indicate what services the entity provides:				
	Sanitary sewer/storm drainage, streets, water, traffic & safety controls, park & recreation				
)-4	Does the entity have an agreement with another government to provide services?		₹		
es:					
-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		J		
es:	Date Filed:				
-6	Does the entity have a certified Mill Levy?		~		
es:	,				
	Please provide the following mills levied for the year reported (do not report \$ amounts):				
	D 1D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	Bond Redemption mills				
	General/Other mills				
	Total mills				
	Yes	No	MA		
0.7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has				
0-7	the entity filed its preceding year annual report with the State Auditor as required				
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.				

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

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<b>V</b>				

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### **Policy - Requirements**

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- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

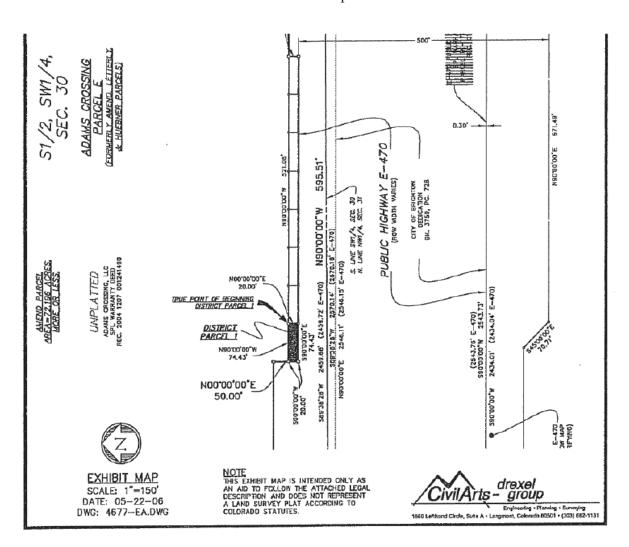
- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
- a. Include a copy of an adopted resolution that documents formal approval by the Board, or
- b. Include electronic signatures obtained through a software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

Print the names of ALL members of current governing body below.		A <u>MAJORITY</u> of the members of the governing body must sign below.
Board	Print Board Member's Name	ILynette Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 1	Lynette Vernon	Signed
Board Member 2	Print Board Member's Name	IPaul Vernon, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
	Paul Vernon	application for exemption from audit. Signed Falts Um_ Date: Mar 27, 2024 My term Expires: May 2025
Board Member 3	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
		exemption from audit. Signed Date: My term Expires:
Board Member 4	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
		exemption from audit. Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board Member 5		exemption from audit. Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 6		exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I
		My term Expires:

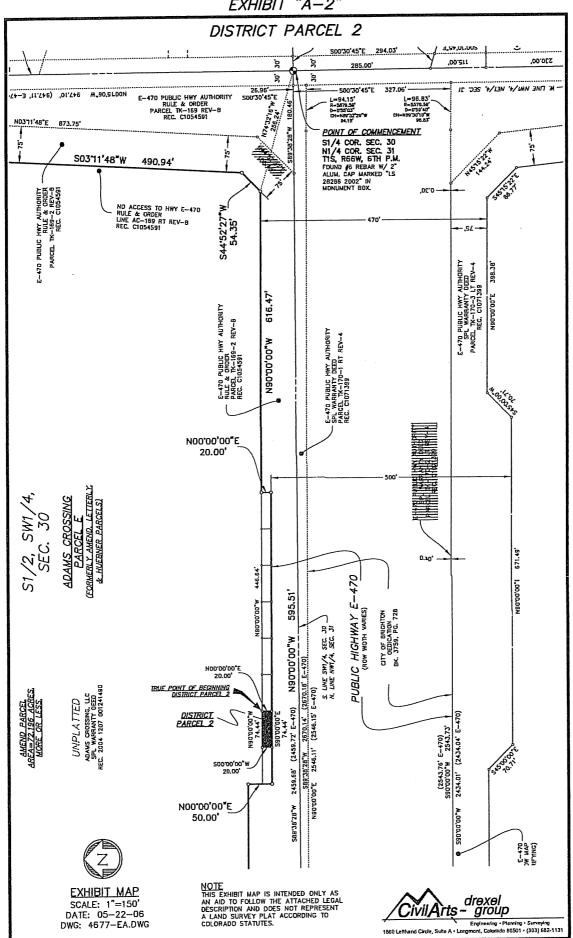
## **EXHIBIT C Current Boundary Maps**

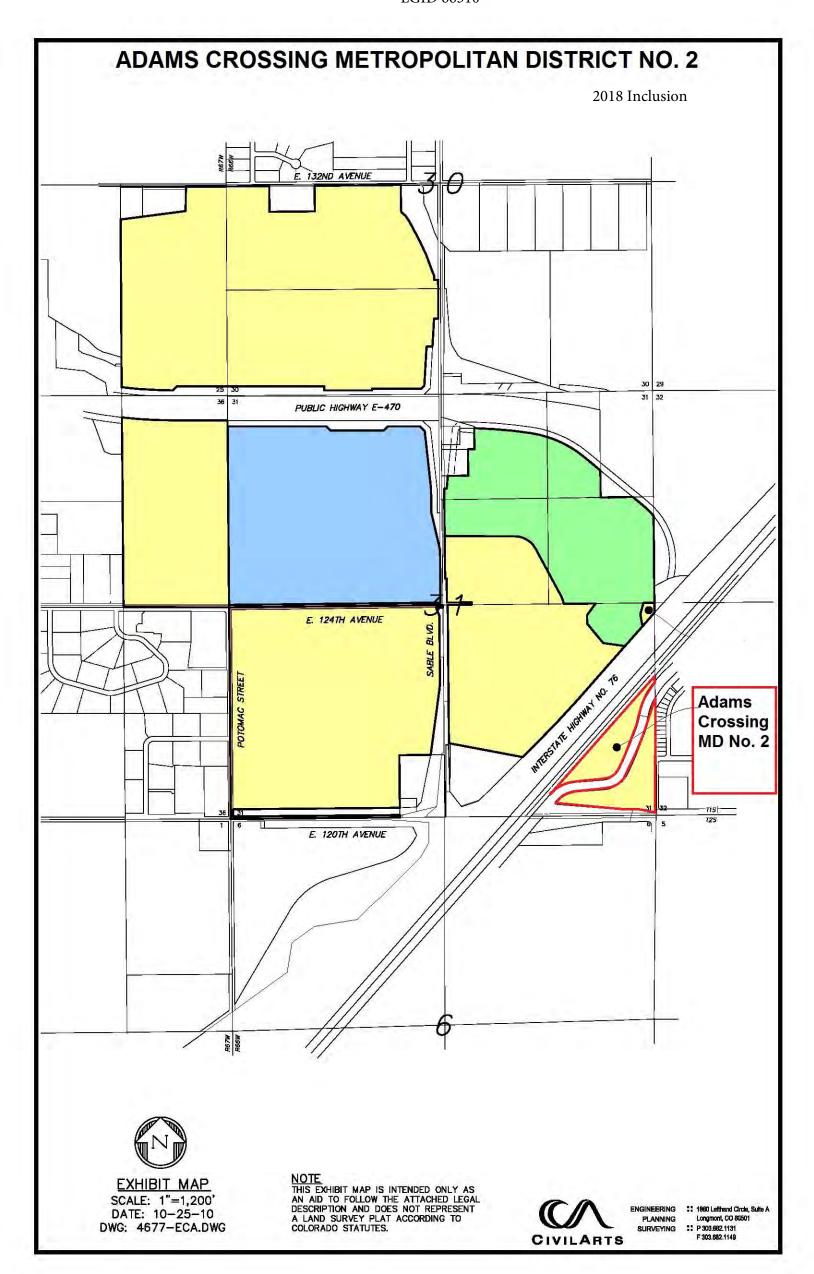


District Map

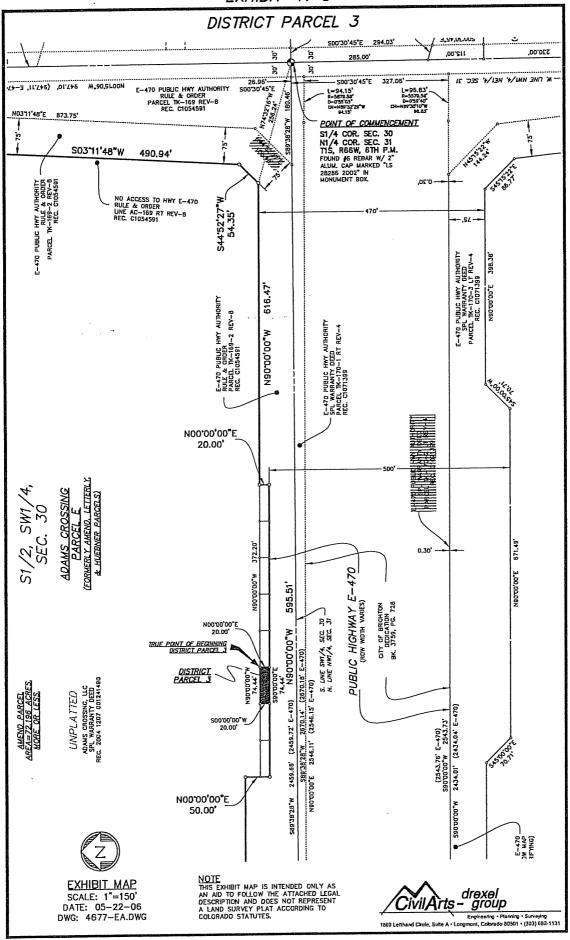


## EXHIBIT "A-2"

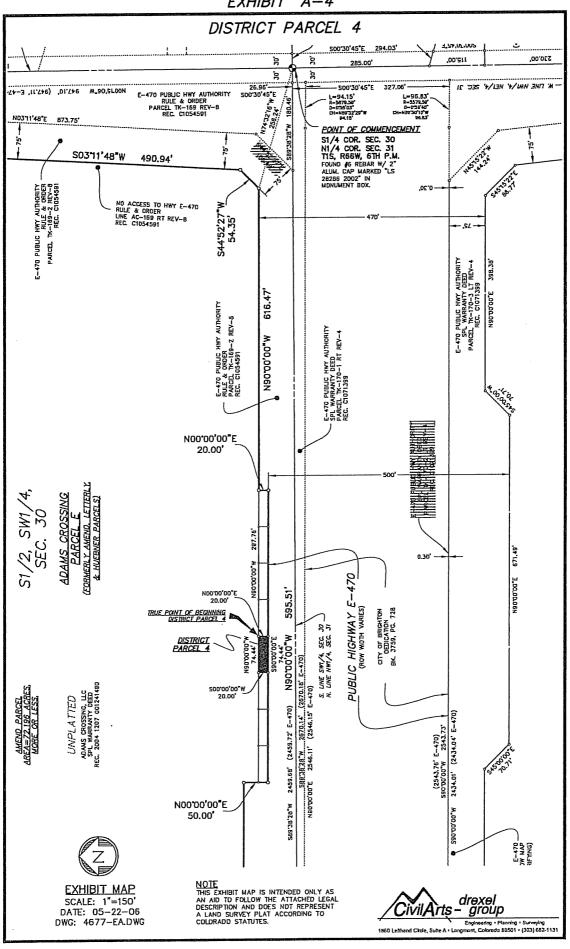




## EXHIBIT "A-3"



## EXHIBIT "A-4"



## EXHIBIT "A-5"

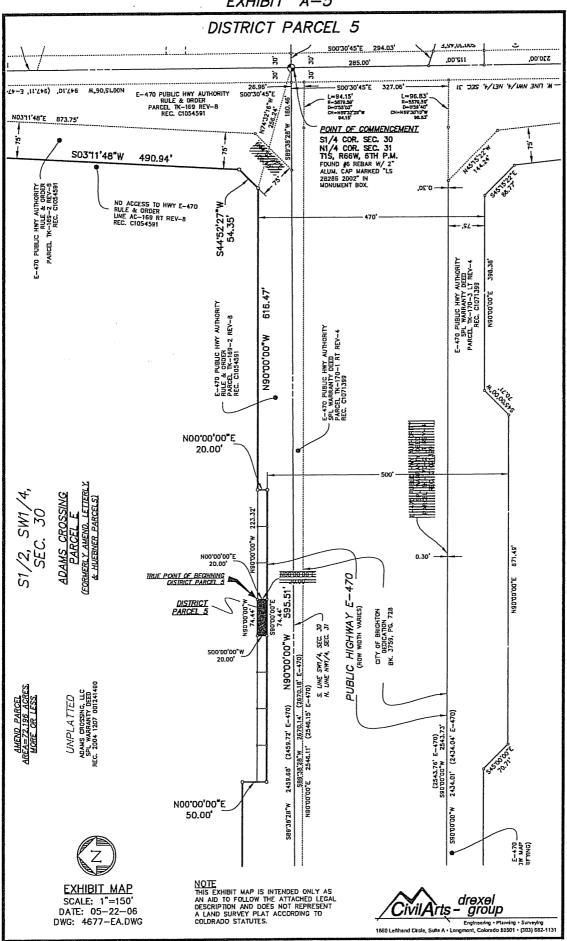
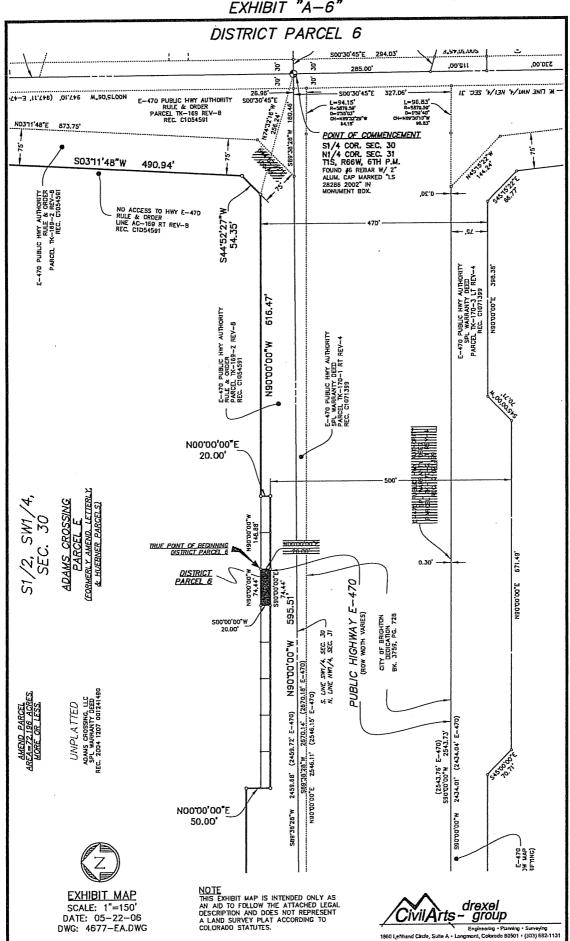
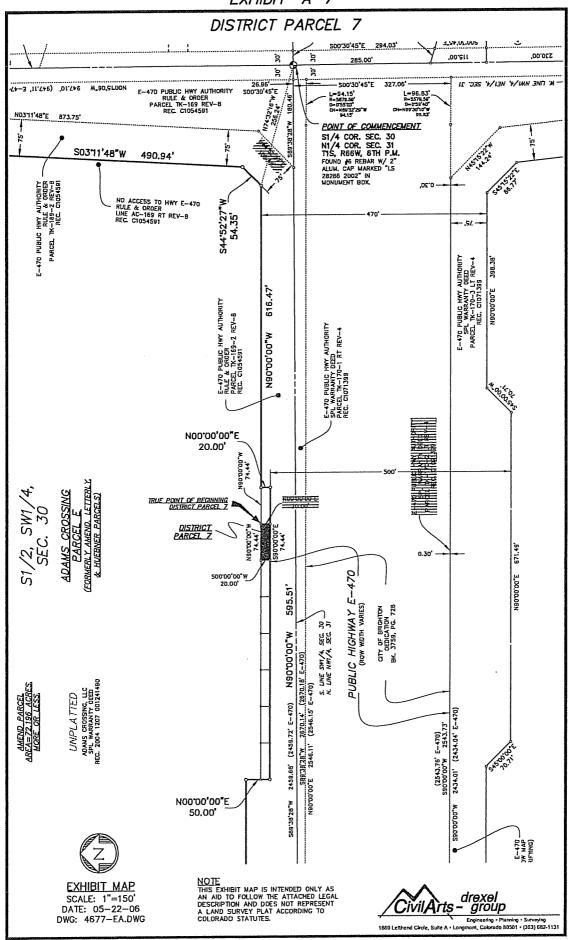


EXHIBIT "A-6"



## EXHIBIT "A-7"



## EXHIBIT "A-8"

