# SHORT FORM

# IF <u>EITHER</u> REVENUES <u>OR</u> EXPENDITURES EXCEED \$100,000, USE THE **LONG FORM**.

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

# EXEMPTIONS FROM AUDIT ARE **NOT** AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

#### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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	OHLONLI	O I
	Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemptio
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?		From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?		link below.
Did you	include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
	Will this application be submitted electronically?	Click have to go to the nortal
	If yes, have you read and understand the new Electronic Signature Policy? See <u>Click Here</u> new policy ->	Click here to go to the portal
or		
	If yes, have you included a resolution?	
	Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?	
	Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.)	
Will thi	is application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
	If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

#### **FILING METHODS**

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

#### **IMPORTANT!**

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

## SHORT FORM

NAME OF GOVERNMENT **ADDRESS** 

Kiowa Creek Preserve Metropolitan District No. 1

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

**CONTACT PERSON** 

**PHONE EMAIL** 

c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **Amanda Castle** 970-669-3611 amandac@pcgi.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: TITLE

FIRM NAME (if applicable)

**ADDRESS** PHONE

Amanda Castle District Accountant

Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd, Loveland, CO 80537

970-669-3611

310-009-3011			
PREPARER (SIGNATURE REQUIRED)		DATE PREPARED	
Mmanda Kae Caster		03/08/2024	
Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types	7		

## **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#	Do	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 owner	ship	\$ -	any necessary
2-3	Sales and use		\$ -	explanations
2-4	Other (specify)	: Property Tax TIF	\$ -	
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 services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	т	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital asset	S	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			\$ -	
2-24	(add lii	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	Round to neare	et Dollar	Please use this
3-1	Administrative	\$	ot Bollai	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	\$		
3-10	Fire/Police	\$		
3-11	Streets and highways	\$		
3-12	Public health	\$		
3-13	Capital outlay	\$		
3-14	Utility operations	\$		
3-15	Culture and recreation	\$		
3-10		<u> </u>		
3-17	Debt service principal (should agree Debt service interest	\$ with Part 4) \$		
3-10		-		
3-19		with line 4-4) \$	-	
	Repayment of Developer Advance Interest	т	-	
3-21		e to line 7-2) \$		
3-22		e to line 7-2)	-	
3-23	Other (specify):	<b>*</b>		
3-24	County Treasurer's Fees	\$	-	
3-25	(	\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EX	(PENSES   \$		

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>".

Total Investments

seq., C.R.S.?

5-4

5-5

**Total Cash and Investments** 

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

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

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.

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

-					
	DADT 4 DERT OUTSTANDIN	CLICCLIED	AND D	ETIDED	
	PART 4 - DEBT OUTSTANDIN		, AND KI		
4.4	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment 9	Schedule.			V
4-2	Is the debt repayment schedule attached? If no. MUST expla				
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:	Outstanding at	Issued during	Retired during	Outstanding at
	(please only include principal amounts)(enter all amount as positive	end of prior year*	year	year	year-end
	numbers)	ona or prior your	you.	you	your ona
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements	*Must agree to prio	r year-end balance		
4-5	Please answer the following questions by marking the appropriate boxe Does the entity have any authorized, but unissued, debt?	S.		Yes ☑	No
If yes:	How much?	\$	14,035,000.00	_	
ii yes.	Date the debt was authorized:	10/25/		-	
4-6	Does the entity intend to issue debt within the next calendar			, $\Box$	<b>7</b>
If yes:	How much?	\$	_	]	
4-7	Does the entity have debt that has been refinanced that it is	still responsible	for?	, $\Box$	<b>7</b>
If yes:	What is the amount outstanding?	\$	-	]	
<b>4-8</b>	Does the entity have any lease agreements?			, $\Box$	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?	\$		1	Ш
	What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	т —	h conarato doc	umontation if r	oodod
	rait 4 - Flease use this space to provide any explanations/co	minients of attach	ii separate doc	umentation, in i	leeueu
	PART 5 - CASH AND	LINVECTIV	IENTO		
		INVESTIV	IENIS		
5-1	Please provide the entity's cash deposit and investment balances.			Amount -	Total
5-1 5-2	YEAR-END Total of ALL Checking and Savings Accounts Certificates of deposit			\$ -	{
3-2	Total Cash Deposits			-	\$ -
	Investments (if investment is a mutual fund, please list underlying	a investments):			Ψ -
	mivestinents (ii investinent is a mutual funu, piease list unuenyin	g mivestificitis).			
		,			
		,		\$ -	]
5-3		,		\$ - \$ -	

\$

\$

N/A

**✓** 

**✓** 

No

Yes

	PART 6 - CAPITAL AND Please answer the following questions by marking in the appropriate		JSE ASSE	ETS Yes	No
6-1	Does the entity have capital assets?	<del>o boxes.</del>		Tes	NO
6-2	Has the entity performed an annual inventory of capital a 29-1-506, C.R.S.,? If no, MUST explain:	ssets in accordance	with Section		
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	\$ -	\$ -	\$ -	T
	(Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ - \$ -
			ear ending balance		
	Part 6 - Please use this space to provide any explana	tions/comments or a	attach documer	itation, if neede	ed:
	DADT 7 DENOIC		TION		
	PART 7 - PENSIC		TION		
7.4	Please answer the following questions by marking in the appropriat	e boxes.	ATION	Yes	No
7-1	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension p	e boxes. lan?	ATION		V
7-2	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension places the entity have a volunteer firefighters' pension places.	e boxes. lan?	ATION		
	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension poses the entity have a volunteer firefighters' pension plate. Who administers the plan?	e boxes. lan?	ATION		<b>V</b>
7-2	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension play Does the entity have a volunteer firefighters' pension play Who administers the plan?  Indicate the contributions from:	e boxes. lan?			<b>V</b>
7-2	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension play Does the entity have a volunteer firefighters' pension play Who administers the plan?  Indicate the contributions from:  Tax (property, SO, sales, etc.):	e boxes. lan?	\$ -		V
7-2	Please answer the following questions by marking in the appropriat  Does the entity have an "old hire" firefighters' pension p  Does the entity have a volunteer firefighters' pension pla  Who administers the plan?  Indicate the contributions from:  Tax (property, SO, sales, etc.):  State contribution amount:	e boxes. lan?	\$ - \$ -		<b>V</b>
7-2	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension purposes the entity have a volunteer firefighters' pension play. Who administers the plan?  Indicate the contributions from:  Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.):	e boxes. lan?	\$ - \$ - \$ -		<b>V</b>
7-2	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension purposes the entity have a volunteer firefighters' pension play. 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 property.	e boxes. lan? in?	\$ - \$ -		<b>V</b>
7-2	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension purposes the entity have a volunteer firefighters' pension play. 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 paid.	e boxes. lan? in?  per retiree as of Jan	\$ - \$ - \$ - \$ -		<b>V</b>
7-2	Please answer the following questions by marking in the appropriate Does the entity have an "old hire" firefighters' pension purposes the entity have a volunteer firefighters' pension play. 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 property.	e boxes. lan? in?  per retiree as of Jan	\$ - \$ - \$ - \$ -		<b>V</b>

	PART 8 - BUDGET	INFORMAT	ION		
	Please answer the following questions by marking in the appropriate I	ooxes.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs in accordance with Section 29-1-113 C.R.S.? If no, MUST explain	•	V		
8-2	Did the entity pass an appropriations resolution, in accord 29-1-108 C.R.S.? If no, MUST explain:	ance with Section	V		
If yes:	Please indicate the amount budgeted for each fund for the	year reported:			
	Governmental/Proprietary Fund Name	Total Appropriation	ons By Fund		
	General Fund	\$	12,000		
	Capital 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.	V	Ц

If no, MUST 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?	<b>V</b>	
If yes: 10-2	Date of formation: 5/22/2023  Has the entity changed its name in the past or current year?		
10-2	rias the entity changed its name in the past of current year?		✓
If yes:	Please list the NEW name & PRIOR name:		
,			
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	✓	
	Streets, Safety Protection, Park and Recreation, Potable Water, Sanitary Sewer, Storm Drainage, Transportation, Mosquito Control, General Operations and Maintenance, Fire Protection, District Debt, Capital Projects		
<b>10-4</b> If yes:	Does the entity have an agreement with another government to provide services? <u>List the name of the other governmental entity and the services provided:</u>		
	All services provided by Kiowa Creek Preserve Metropolitan District 1		
<b>10-5</b> If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		✓
10-6	Does the entity have a certified Mill Levy?		<b>✓</b>
If yes:	Please provide the following <u>mills</u> 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 □	No	N/A ✓
10-7	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.		V
	Please use this space to provide any additional explanations or comments not previous	usly 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>✓</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 Board Member's Name	I Russell MacLennan , attest I am a duly elected or appointed
		board member, and that I have personally reviewed and approve this application for
Board Member	Russell MacLennan	exemption from audit.
1		exemption from audit. Signed \( \mathcal{P} \tag{\mathcal{L}} \\ \mathcal{D} \tag{\mathcal{L}} \\ \mathcal{L} \\ \mathcal \\ \mathcal{L} \\ \mathcal{L} \\ \mathcal{L} \\ \mathcal{L} \\ \
		Date:3/12/2024   14:39:31 PDT 9F1BCCFCE5A8437
		My term Expires:May 2025
	Print Board Member's Name	I Stephanie MacLennan, attest I am a duly elected or appointed
Decod		board member, and that I have personally reviewed and approve this application for
Board Member	Stephanie MacLennan	exemption from audit.
2		Signed <u>Stephanie Mallennan</u> Date:3/12/2024   15:38:59 MDT
_		
		My term Expires:May 2027
	Print Board Member's Name	ICooper Raines, attest I am a duly elected or appointed
Board		board member, and that I have personally reviewed and approve this application for
Member	Cooper Raines	exemption from audit.
3		exemption from audit.  Signed  Date: 3/12/2024   13:29:32 MDT  Docusigned by:  Cooper Kaunes  O108866E02E64EA
		Date: 3/12/2024   13:29:32 MDT
		My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board Member 4		member, and that I have personally reviewed and approve this application for
		exemption from audit.
		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
5		Signed
		Date:
	Driet De and Marchards Name	My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
6		Signed
		Date: My term Expires:
	Print Board Member's Name	
	Finit Board Welliber'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		exemption from audit.
Member		Signed
7		Date:
		Markey Everyon

# **EXAMPLE - DO NOT FILL OUT THIS PAGE**

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

#### RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YZAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

#### [Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of gwernwert) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from avdit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from eadit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the	3
application for exemption from audit for (name of government) for the Fiscal Year ended	0XX,
has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of	
government); that those members of the (governing body) have signified their approval by signing below; a	nd that
this resolution shall be attached to, and shall become a part of, the application for exemption from audit of th	e (name
of government) for the fiscal year ended , 20XX.	

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
,		
	Date	
Type or Print Names of	Term	
Members of Governing Body	Expires	Signature
		7
//		

# SHORT FORM

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http://www.lexisnexis.com/hottopics/Colorado/

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

$\cap$ $\sqcup$	$\square \cap  \mathcal{V} $	LICT
СΠ	ECKI	LIOI

Has the preparer signed the application?		Checkout our web portal. Register your accoun and submit electronic Applications for Exemption
Has	s the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See th
Has the	e application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you	u include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
	Will this application be submitted electronically?	Click here to go to the portal
	If yes, have you read and understand the new Electronic Signature Policy? See <u>Click Here</u> new policy ->	Chek here to go to the portar
or		
	If yes, have you included a resolution?	
	Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
	Has the resolution been signed by a $\underline{\sf MAJORITY}$ of the governing body? (See sample resolution.)	
Will th	nis application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
	If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the MAJORITY of the governing body?	

#### **FILING METHODS**

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

#### **IMPORTANT!**

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

## SHORT FORM

NAME OF GOVERNMENT **ADDRESS** 

Kiowa Creek Preserve Metropolitan District No. 2

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

**CONTACT PERSON** 

**PHONE EMAIL** 

c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **Amanda Castle** 970-669-3611 amandac@pcgi.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: TITLE

FIRM NAME (if applicable)

**ADDRESS** DHONE

Amanda Castle District Accountant

Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd, Loveland, CO 80537

PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED
Mmanda Kae Caster		03/08/2024	
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types	<b>V</b>		

## **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#	Do	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 owner	ship	\$ -	any necessary
2-3	Sales and use		\$ -	explanations
2-4	Other (specify)	: Property Tax TIF	\$ -	
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 services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	т	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital asset	S	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			\$ -	
2-24	(add lii	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	Round to neare	et Dollar	Please use this
3-1	Administrative	\$	ot Bollai	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	\$		
3-10	Fire/Police	\$		
3-11	Streets and highways	\$		
3-12	Public health	\$		
3-13	Capital outlay	\$		
3-14	Utility operations	\$		
3-15	Culture and recreation	\$		
3-10		<u> </u>		
3-17	Debt service principal (should agree Debt service interest	\$ with Part 4) \$		
3-10		-		
3-19		with line 4-4) \$	-	
	Repayment of Developer Advance Interest	т	-	
3-21		e to line 7-2) \$		
3-22		e to line 7-2)	-	
3-23	Other (specify):	<b>*</b>		
3-24	County Treasurer's Fees	\$	-	
3-25	(	\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EX	(PENSES   \$		

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 OUTSTANDIN			ETIRED	
4.4	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S		<b>V</b>		
4-2	Is the debt repayment schedule attached? If no. MUST expla				
	AND THE PROPERTY OF THE PROPER				
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	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	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	0 1	or year-end balance		
4-5	Please answer the following questions by marking the appropriate boxe Does the entity have any authorized, but unissued, debt?	S.		Yes ☑	No
	How much?			<u> </u>	
It ves:	now much?	<b>S</b>	14.035.000.00	1	
If yes:	Date the debt was authorized:	\$ 10/25	14,035,000.00 /2022	]	
If yes:		10/25			V
,	Date the debt was authorized:	10/25		]	V
4-6	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar	10/25, r year?	/2022	]	V
<b>4-6</b> If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar  How much?	10/25, r year?	/2022	] 	_
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements?	10/25, r year? \$ still responsible	/2022 - for?	] 	_
<b>4-6</b> If yes: <b>4-7</b> If yes:	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements? What is being leased?	10/25, r year? \$ still responsible	/2022 - for?	]	✓
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease?	10/25, r year? \$ still responsible	/2022 - for?	]	<u> </u>
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease?	10/25, r year? \$ still responsible	/2022 - for?		<u> </u>
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? 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?	10/25, year? \$ still responsible	/2022 - for?	]	
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? 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? What are the annual lease payments?	10/25, r year? \$ still responsible	/2022 - for? -		
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? 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?	10/25, r year? \$ still responsible	/2022 - for? -		
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? 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? What are the annual lease payments?	10/25, r year? \$ still responsible	/2022 - for? -		
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc		
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc	]   	v v
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc		
4-6 If yes: 4-7 If yes: 4-8 If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co  PART 5 - CASH AND  Please provide the entity's cash deposit and investment balances.  YEAR-END Total of ALL Checking and Savings Accounts	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc	Amount	v v
4-6 If yes: 4-7 If yes: 4-8 If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc	Amount	v v
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4-6 If yes: 4-7 If yes: 4-8 If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co  PART 5 - CASH AND  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	10/25, ryear? \$ still responsible \$ mments or attac	/2022 - for? - - h separate doc	Amount  S	v v needed Total
4-6 If yes: 4-7 If yes: 4-8 If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co  PART 5 - CASH AND  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	10/25, ryear? \$ still responsible \$ mments or attac	/2022 - for? - - h separate doc	Amount  S	v v needed Total

	PART 3 - CASH AND INVESTIVE				
	Please provide the entity's cash deposit and investment balances.		Am	ount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-	J
5-2	Certificates of deposit		\$	-	
	Total Cash Deposits				\$
	Investments (if investment is a mutual fund, please list underlying investments):				
			\$	-	]
5-3			\$	-	]
J-J			\$	-	]
			\$	-	
	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.	П	П		<b>V</b>
	seq., C.R.S.?				Ŭ.
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	П			
	depository (Section 11-10.5-101, et seq. C.R.S.)?	Ш			✓
no. M	UST use this space to provide any explanations:				

	Please answer the following questions by marking in the appropriate box		JSE ASSE	ETS Yes	No
0.4		Nes.			NO
6-1	Does the entity have capital assets?			Ш	V
6-2	Has the entity performed an annual inventory of capital assezed 29-1-506, C.R.S.,? If no, MUST explain:				
6-3		Balance -	Additions (Must		Year-End
	Complete the following capital & right-to-use assets table:	beginning of the year*	be included in Part 3)	Deletions	Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ -
	Other (explain):	Ф -	ъ -	ъ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
	101/12	*must tie to prior ye	1 -	Ι Ψ	ΙΨ
	Part 6 - Please use this space to provide any explanation			ntation, if neede	ed:
	,			,	
	PART 7 - PENSION	INFORMA	TION		
			ATION	.,	
7-1	Please answer the following questions by marking in the appropriate both Does the entity have an "old hire" firefighters' pension plan?			Yes	No
7-1 7-2	Does the entity have a volunteer firefighters' pension plan?				<ul><li>✓</li></ul>
If yes:	Who administers the plan?				•
ii yes.	Indicate the contributions from:			l	
				ı	
	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 r	otiroo as of lan	Φ -		
	1?	etiree as or Jan	\$ -		
	Part 7 - Please use this space to provide	any ovnlanation	e or commonts	•	
	Fait 7 - Flease use tills space to provide	any explanation	is or comments	) <b>.</b>	
	DADT O DUDCET	INFORMA	TION		
	PART 8 - BUDGET				
0.4	Please answer the following questions by marking in the appropriate box		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs fo	r the current year			
	in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		7		
8-2	Did the entity pass an appropriations resolution, in accordan	nce with Section	abla		
	29-1-108 C.R.S.? If no, MUST explain:		ŭ	Ш	
	, .		7		
If yes:	Please indicate the amount budgeted for each fund for the year	ear reported:			
	Governmental/Proprietary Fund Name	Total Appropria	ations By Fund		
	General Fund	\$	-		
	Contrary and	7			
				ı	

	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.	V	Ц

If no, MUST 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?	V	
If yes: 10-2	Date of formation: 5/22/2023 Has the entity changed its name in the past or current year?		<b>V</b>
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<b>V</b>	
	Please indicate what services the entity provides:  Streets, Safety Protection, Park and Recreation, Potable Water, Sanitary Sewer, Storm Drainage, Transportation, Mosquito Control, General Operations and Maintenance, Fire Protection, District Debt, Capital Projects	V	
<b>10-4</b> If yes:	Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:		
<b>10-5</b> If yes:	All services provided by Kiowa Creek Preserve Metropolitan District 1  Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		V
10-6	Does the entity have a certified Mill Levy?		<b>V</b>
If yes:	Please provide the following <u>mills</u> 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 □	No	N/A
10-7	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.		<u>v</u>
	Discourse this areas to requide any additional symbologisms or comments not requise		

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>✓</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 Board Member's Name	I Russell MacLennan, attest I am a duly elected or appointed
		board member, and that I have personally reviewed and approve this application for
Board Member	Russell MacLennan	exemption from audit.
1		Signed Russ U D M a Semen
		Date:3/12/2024   14:39:31 PDT 9F1BCCFCE5A8437
		My term Expires:May 2025
	Print Board Member's Name	I Stephanie MacLennan, attest I am a duly elected or appointed
Decod		board member, and that I have personally reviewed and approve this application for
Board Member	Stephanie MacLennan	exemption from audit.
2		Signed Stephanie Maylennan
<u>~</u>		
		My term Expires:May 2027
	Print Board Member's Name	ICooper Raines, attest I am a duly elected or appointed
Board		board member, and that I have personally reviewed and approve this application for
Member	Cooper Raines	exemption from audit.
3	•	Signed
		My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board Member		member, and that I have personally reviewed and approve this application for
		exemption from audit.
4		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
5		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
6		Signed
		Date:
	Drint Doord Manchanta Name	My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
7		Signed
		Date:

# **EXAMPLE - DO NOT FILL OUT THIS PAGE**

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

#### RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YZAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

#### [Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of gwernwert) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from avdit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from eadit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the	3
application for exemption from audit for (name of government) for the Fiscal Year ended	0XX,
has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of	
government); that those members of the (governing body) have signified their approval by signing below; a	nd that
this resolution shall be attached to, and shall become a part of, the application for exemption from audit of th	e (name
of government) for the fiscal year ended , 20XX.	

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
10.11 0.10.11, 20010.11, 0.00.		
	Date	
Type or Print Names of	Term	
Members of Governing Body	Expires	Signature
	/ /	
		7

# SHORT FORM

# IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

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

# **EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC**

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

#### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

> GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE

PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

$\cap$ $\sqcup$	$\square \cap  \mathcal{V} $	LICT
СΠ	ECKI	LIOI

	Has the preparer signed the application?	Checkout our web portal. Register your accoun and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?		From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See th
Has the	e application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you	u include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
	Will this application be submitted electronically?	Click here to go to the portal
	If yes, have you read and understand the new Electronic Signature Policy? See <u>Click Here</u> new policy ->	Chek here to go to the portar
or		
	If yes, have you included a resolution?	
	Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
	Has the resolution been signed by a $\underline{\sf MAJORITY}$ of the governing body? (See sample resolution.)	
Will th	nis application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
	If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the MAJORITY of the governing body?	

#### **FILING METHODS**

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

#### **IMPORTANT!**

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

## SHORT FORM

NAME OF GOVERNMENT **ADDRESS** 

Kiowa Creek Preserve Metropolitan District No. 3

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

**CONTACT PERSON** 

**PHONE EMAIL** 

c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **Amanda Castle** 970-669-3611 amandac@pcgi.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: TITLE

FIRM NAME (if applicable)

**ADDRESS** PHONE

Amanda Castle District Accountant

Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd, Loveland, CO 80537

970-669-3611

970-009-3011					
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Mmanda Kar Caster		03/08/2024			
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERN (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#	Do	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 owner	ship	\$ -	any necessary
2-3	Sales and use		\$ -	explanations
2-4	Other (specify)	: Property Tax TIF	\$ -	
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 services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	т	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital asset	S	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			\$ -	
2-24	(add lii	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	Round to neare	et Dollar	Please use this
3-1	Administrative	\$	ot Bollai	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	\$		
3-10	Fire/Police	\$		
3-11	Streets and highways	\$		
3-12	Public health	\$		
3-13	Capital outlay	\$		
3-14	Utility operations	\$		
3-15	Culture and recreation	\$		
3-10		<u> </u>		
3-17	Debt service principal (should agree Debt service interest	\$ with Part 4) \$		
3-10		-		
3-19		with line 4-4) \$	-	
	Repayment of Developer Advance Interest	т	-	
3-21		e to line 7-2) \$		
3-22		e to line 7-2)	-	
3-23	Other (specify):	<b>*</b>		
3-24	County Treasurer's Fees	\$	-	
3-25	(	\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EX	(PENSES   \$		

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 OUTSTANDIN			ETIRED	
4.4	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S	Schedule.			<b>V</b>
4-2	Is the debt repayment schedule attached? If no. MUST expla				
	AND THE PROPERTY OF THE PROPER				
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	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	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	0 1	or year-end balance		
4-5	Please answer the following questions by marking the appropriate boxe Does the entity have any authorized, but unissued, debt?	S.		Yes ☑	No
	How much?			<u> </u>	
It ves:	now much?	<b>S</b>	14.035.000.00	1	
If yes:	Date the debt was authorized:	\$ 10/25	14,035,000.00 /2022	]	
If yes:		10/25			V
,	Date the debt was authorized:	10/25		]	V
4-6	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar	10/25, r year?	/2022	]	V
<b>4-6</b> If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar  How much?	10/25, r year?	/2022	] 	_
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements?	10/25, r year? \$ still responsible	/2022 - for?	] 	_
<b>4-6</b> If yes: <b>4-7</b> If yes:	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements? What is being leased?	10/25, r year? \$ still responsible	/2022 - for?	]	✓
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease?	10/25, r year? \$ still responsible	/2022 - for?	]	<u> </u>
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease?	10/25, r year? \$ still responsible	/2022 - for?		<u> </u>
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? 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?	10/25, year? \$ still responsible	/2022 - for?	]	
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? 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? What are the annual lease payments?	10/25, r year? \$ still responsible	/2022 - for? -		
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized: Does the entity intend to issue debt within the next calendar How much? Does the entity have debt that has been refinanced that it is What is the amount outstanding? 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?	10/25, r year? \$ still responsible	/2022 - for? -		
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4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc		
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc	]   	v v
4-6 If yes: 4-7 If yes: 4-8	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc		
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4-6 If yes: 4-7 If yes: 4-8 If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co	10/25, year? \$ still responsible \$ somments or attac	/2022 - for? - - h separate doc	Amount	v v
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4-6 If yes: 4-7 If yes: 4-8 If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co  PART 5 - CASH AND  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	10/25, ryear? \$ still responsible \$ mments or attac	/2022 - for? - - h separate doc	Amount  S	v v needed Total
4-6 If yes: 4-7 If yes: 4-8 If yes:	Date the debt was authorized:  Does the entity intend to issue debt within the next calendar How much?  Does the entity have debt that has been refinanced that it is What is the amount outstanding?  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?  What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/co  PART 5 - CASH AND  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	10/25, ryear? \$ still responsible \$ mments or attac	/2022 - for? - - h separate doc	Amount  S	v v needed Total

	PART 3 - CASH AND INVESTIVE				
	Please provide the entity's cash deposit and investment balances.		Am	ount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-	J
5-2	Certificates of deposit		\$	-	
	Total Cash Deposits				\$
	Investments (if investment is a mutual fund, please list underlying investments):				
			\$	-	]
5-3			\$	-	]
J-J			\$	-	]
			\$	-	
	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.	П	П		<b>V</b>
	seq., C.R.S.?				Ŭ.
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	П			
	depository (Section 11-10.5-101, et seq. C.R.S.)?	Ш			✓
no. M	UST use this space to provide any explanations:				

	Please answer the following questions by marking in the appropriate box		JSE ASSE	ETS Yes	No
0.4		Nes.			NO
6-1	Does the entity have capital assets?			Ш	V
6-2	Has the entity performed an annual inventory of capital assezed 29-1-506, C.R.S.,? If no, MUST explain:				
6-3		Balance -	Additions (Must		Year-End
	Complete the following capital & right-to-use assets table:	beginning of the year*	be included in Part 3)	Deletions	Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ -
	Other (explain):	Ф -	ъ -	ъ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
	101/12	*must tie to prior ye	1 -	Ι Ψ	ΙΨ
	Part 6 - Please use this space to provide any explanation			ntation, if neede	ed:
	,			,	
	PART 7 - PENSION	INFORMA	TION		
			ATION	.,	
7-1	Please answer the following questions by marking in the appropriate box Does the entity have an "old hire" firefighters' pension plan?			Yes	No
7-1 7-2	Does the entity have a volunteer firefighters' pension plan?				<ul><li>✓</li></ul>
If yes:	Who administers the plan?				•
ii yes.	Indicate the contributions from:			l	
				ı	
	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 r	otiroo as of lan	Φ -		
	1?	etiree as or Jan	\$ -		
	Part 7 - Please use this space to provide	any ovnlanation	e or commonts	•	
	Fait 7 - Flease use tills space to provide	any explanation	is or comments	) <b>.</b>	
	DADT O DUDCET	INFORMA	TION		
	PART 8 - BUDGET				
0.4	Please answer the following questions by marking in the appropriate box		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs fo	r the current year			
	in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		7		
8-2	Did the entity pass an appropriations resolution, in accordan	nce with Section	abla		
	29-1-108 C.R.S.? If no, MUST explain:		ŭ	Ш	
	, .		7		
If yes:	Please indicate the amount budgeted for each fund for the year	ear reported:			
	Governmental/Proprietary Fund Name	Total Appropria	ations By Fund		
	General Fund	\$	-		
	Contrary and	7			
				ı	

	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.	V	Ш

If no, MUST 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?	<b>V</b>		
If yes: 10-2	Date of formation: 5/22/2023 Has the entity changed its name in the past or current year?		V	
If yes:	Please list the NEW name & PRIOR name:	l		
10-3	Is the entity a metropolitan district?	<b>V</b>		
	Please indicate what services the entity provides:  Streets, Safety Protection, Park and Recreation, Potable Water, Sanitary Sewer, Storm Drainage, Transportation, Mosquito Control, General Operations and Maintenance, Fire Protection, District Debt, Capital Projects	V		
<b>10-4</b> If yes:	Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:			
<b>10-5</b> If yes:	All services provided by Kiowa Creek Preserve Metropolitan District 1  Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		V	
10-6	Does the entity have a certified Mill Levy?		V	
If yes:	Please provide the following <u>mills</u> 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 ☐	No	N/A ☑	
10-7	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.		ŭ	
	Disease use this energy to provide any additional symbologistics of accomments not provide			

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>✓</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 Board Member's Name	I Russell MacLennan , attest I am a duly elected or appointed
Board Member 1	Russell MacLennan	board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 2	Print Board Member's Name	IStephanie MacLennan, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
	Stephanie MacLennan	exemption from audit.  Signed  Date: 3/12/2024   15:38:59 MDT  My term Expires:May 2027
Board Member 3	Print Board Member's Name	ICooper Raines, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
	Cooper Raines	exemption from audit.  Signed  Date: 3/12/2024   13:29:32 MDT  My term Expires:May 2027
	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 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 Member 6	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:, attest I am a duly elected or appointed board
Board Member 7		member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Date: My term Expires:

# **EXAMPLE - DO NOT FILL OUT THIS PAGE**

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

#### RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YZAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

#### [Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of gwernwert) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from avdit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from eadit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the	9
application for exemption from audit for (name of government) for the Fiscal Year ended	0XX,
has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of	•
government); that those members of the (governing body) have signified their approval by signing below; a	nd that
this resolution shall be attached to, and shall become a part of, the application for exemption from audit of th	e (name
of government) for the fiscal year ended , 20XX.	

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
	Date	
Type or Print Names of	Term	
Members of Governing Body	Expires	<u>Signature</u>
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		<del></del>
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