

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	BobCat Meadows Metropolitan District	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	PO Box 463 Woodland Park, CO 80866-0463	
CONTACT PERSON	Dave Stanford H2O Consultants Ltd	
PHONE	(719) 687-2386	
EMAIL	DaveS@h2oconsultants.biz	
FAX	(719) 687-1426	

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Braden Hammond
TITLE	Director
FIRM NAME (if applicable)	BiggsKofford, P.C., Certified Public Accountants
ADDRESS	630 Southpointe Court, Suite 200, Colorado Springs, CO 80906
PHONE	719-579-9090
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	March 30, 2017
RELATIONSHIP TO ENTITY	Independent CPA

PREPARER (SIGNATURE REQUIRED)

			
Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	YES	NO	If Yes, date filed:
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	



RECEIVED
By Justin L. Smith at 1:00 pm, Mar 31, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund*	Fund*		Enterprise Fund*	Fund*
	Assets			Assets		
1-1	Cash & Cash Equivalents	\$ 35,954	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 77,044	\$ -
1-3	Receivables	\$ 28,758	\$ -	Receivables	\$ 5,837	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -	Total Current Assets	\$ 82,881	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-)	\$ 951,880	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 64,712	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,034,761	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 64,712	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,034,761	\$ -
	Liabilities			Liabilities		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 28,758	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
	Fund Balance			Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 951,880	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify): Emergency Reserves	\$ 762	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 35,192	\$ -	Undesignated/Unreserved/Unrestricted	\$ 82,881	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 35,954	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 1,034,761	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 64,712	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 1,034,761	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Enterprise Fund*	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property	\$ 31,746	\$ -	Property	\$ -	\$ -	
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	\$ 31,746	\$ -	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 (HUTF)	\$ -	\$ -	
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	\$ 164,806	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 190	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 31,746	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 164,796	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 31,746	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 164,796	\$ -	\$ 196,542

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.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Enterprise Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ 25,385	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 20,991	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 2,324	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 4,129	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 42,837	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 1,567	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ 19,206	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -	Testing	\$ 301	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 91,697	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -	Fees/Subs/Bad Debt/Postage/Engineering /Miscellaneous	\$ 4,776	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 25,385	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 187,828	\$ -	GRAND TOTAL
							\$ 213,213
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ (8,222)	\$ -	
3-24	Interfund Transfers Out	\$ 8,222	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 39,736	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 91,697	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 8,222	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ 51,961	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ (1,861)	\$ -	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ 37,151	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 37,815	\$ -	Net Position, January 1 from December 31 prior year report	\$ 997,610	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 35,954	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 1,034,761	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.				YES	NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)		Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -	-
	Revenue bonds	\$ -	\$ -	\$ -	\$ -	-
	Notes/Loans	\$ -	\$ -	\$ -	\$ -	-
	Leases	\$ -	\$ -	\$ -	\$ -	-
	Developer Advances	\$ -	\$ -	\$ -	\$ -	-
	Other (specify):	\$ -	\$ -	\$ -	\$ -	-
	TOTAL	\$ -	\$ -	\$ -	\$ -	-
Please answer the following questions by marking the appropriate boxes.				YES	NO	Please use this space to provide any explanations or comments:
4-5	Does the entity have any authorized, but unissued, debt?			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -				
	Date the debt was authorized:					
4-6	Does the entity intend to issue debt within the next calendar year?			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -				
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?	\$ -				
4-8	Does the entity have any lease agreements?			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?			<input type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments?	\$ -				
4-9	Does the entity have a certified mill levy?			<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please provide the following mills levied for the year reported:					
	Bond Redemption	0.00				
	General/Other	11.43				
	TOTAL	11.43				

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.			AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts		\$ 35,954		
5-2	Certificates of deposit		\$ -		
	TOTAL CASH DEPOSITS			\$ 35,954	
	Investments (if investment is a mutual fund, please list underlying investments):				N/A
5-3	Colorado Trust		\$ 77,044		
			\$ -		
			\$ -		
			\$ -		
	TOTAL INVESTMENTS			\$ 77,044	
	TOTAL CASH AND INVESTMENTS			\$ 112,998	
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.?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:	
6-1	Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:				
	Balance - beginning of the year	Additions	Deletions		Year-End Balance
	Land	\$ -	\$ -		\$ -
	Buildings	\$ -	\$ -		\$ -
	Machinery and equipment	\$ -	\$ -		\$ -
	Furniture and fixtures	\$ -	\$ -		\$ -
	Infrastructure	\$ -	\$ -		\$ -
	Construction In Progress (CIP)	\$ -	\$ -		\$ -
	Other (explain):	\$ -	\$ -	\$ -	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	
6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:				
	Balance - beginning of the year	Additions	Deletions		Year-End Balance
	Land	\$ -	\$ -		\$ -
	Buildings	\$ -	\$ -		\$ -
	Machinery and equipment	\$ -	\$ -		\$ -
	Furniture and fixtures	\$ -	\$ -		\$ -
	Infrastructure	\$ 1,482,953	\$ 91,697		\$ 1,574,650
	Construction In Progress (CIP)	\$ -	\$ -		\$ -
	Other (explain):	\$ -	\$ -		\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (583,034)	\$ (39,736)		\$ (622,770)
	TOTAL	\$ 899,919	\$ 51,961		\$ 951,880

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Who administers the plan?			
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):	\$ -		
	State contribution amount:	\$ -		
	Other (gifts, donations, etc.):	\$ -		
	TOTAL	\$ -		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -		

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please indicate the amount appropriated for each fund for the year reported					
Fund Name		Budgeted Expenditures			
General Fund		\$	30,200		
Enterprise Fund		\$	128,500		
		\$	-		
		\$	-		

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.				

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:	
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
If yes:	Date of formation:				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
If Yes:	NEW name				
	PRIOR name				
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
10-4	Please indicate what services the entity provides:				
WATER SERVICES					
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
If yes:	List the name of the other governmental entity and the services provided:				

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

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments \$ 112,998	Unrestricted Fund Balance \$	35,192 Total Tax Revenue \$ 31,746	
Current Liabilities \$ -	Total Fund Balance \$	35,954 Revenue Paying Debt Service \$ -	
Deferred Inflow \$ 28,758	PY Fund Balance \$	37,815 Total Revenue \$ 31,746	
	Total Revenue \$	31,746 Total Debt Service Principal \$ -	
	Total Expenditures \$	25,385 Total Debt Service Interest \$ -	
	Interfund In \$	-	
	Interfund Out \$	8,222 Enterprise Funds	
Total Cash & Investments \$ 35,954	- Proprietary	Net Position \$ 1,034,761	
Transfers In \$	8,222 Current Assets \$	82,881 PY Net Position \$ 997,610	
Transfers Out \$ 8,222	Deferred Outflow \$	- Government-Wide	
Property Tax \$ 31,746	- Current Liabilities \$	- Total Outstanding Debt \$ -	
Debt Service Principal \$	Deferred Inflow \$	- Authorized but Unissued \$ -	
Total Expenditures \$ 25,385	- Cash & Investments \$	77,044 Year Authorized \$ -	
Total Developer Advances \$	- Principal Expense \$	-	
Total Developer Repayments \$			

PART 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

	Print Board Member's Name	A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	David Griser	I, <u>David Griser</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>DAVID GRISER</u> Date: <u>3-28-17</u> My term Expires: <u>May 6, 2018</u>
Board Member 2	Michael Snelling	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 13, 2019</u>
Board Member 3	Logan Tisler	I, <u>Logan Tisler</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>28 Mar 17</u> My term Expires: <u>May 13, 2019</u>
Board Member 4	Shawnee-Ada Graziano	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>August 11, 2019</u>
Board Member 5	Gerald Nelson	I, <u>Gerald Nelson</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-28-17</u> My term Expires: <u>May 6, 2018</u>
Board Member 6	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

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 YEAR 2016 FOR THE BOBCAT MEADOWS METROPOLITAN DISTRICT STATE OF COLORADO.

WHEREAS, the board of directors of Bobcat Meadows Metropolitan District 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

WHEREAS, neither revenues nor expenditures for Bobcat Meadows Metropolitan District exceeded \$750,000 for fiscal year 2016; and

WHEREAS, an application for exemption from audit for Bobcat Meadows Metropolitan District has been prepared by BiggsKofford, P.C., and independent accountant with knowledge of government accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved/ordained by the board of directors of the Bobcat Meadows Metropolitan District that the application for exemption from audit for Bobcat Meadows Metropolitan District for the fiscal year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the board of directors of the Bobcat Meadows Metropolitan District; that those members of the board of directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the Bobcat Meadows Metropolitan District for the fiscal year ended December 31, 2016.

ADOPTED THIS 24th day of March, A.D. 2017.

ATTEST:

Type or Print Names of
Members of Governing Body

Date
Term Expires

Signature

David Griser

May 2018



Gerald Nelson

May 2018



Logan Tisler

May 2019

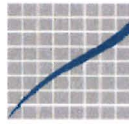


Michael Snelling

May 2019

Shawnee Graziano

August 2019



BiggsKofford
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors
BobCat Meadows Metropolitan District
Colorado Springs, CO

Management is responsible for the accompanying financial statements of Bobcat Meadows Metropolitan District, which comprise the balance sheet as of December 31, 2016, and the related operating statement and other statements for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. A compilation is limited to presenting, in the form prescribed by Colorado Revised Statutes 29-1-604, information that is the representation of management. We did not audit or review the financial statements or other statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying financial statements or other statements.

Other Matter

The financial statements and other statements included in the accompanying prescribed form are intended to comply with the requirements of Colorado Revised Statutes 29-1-604, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

BiggsKofford, P.C.

Colorado Springs, Colorado
March 30, 2017