

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT **Lakeside Center Metropolitan District**
ADDRESS **8390 E Crescent Parkway
Suite 500
Greenwood Village, CO 80111**
CONTACT PERSON **Christine Harwell**
PHONE **303-779-5710**
EMAIL **Christine.Harwell@ciaconnect.com**
FAX **303-779-0348**

For the Year Ended
12/31/2016
or fiscal year ended:

1302.00

CERTIFICATION OF PREPARER

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

NAME: **Christine Harwell**
TITLE **Accountant for the District**
FIRM NAME (if applicable) **CliftonLarsonAllen LLP**
ADDRESS **8390 E Crescent Parkway Suite 500 Greenwood Village, CO 80111**
PHONE **303-779-5710**
DATE PREPARED **3/8/2017**
(Must be Completed prior to Board approval)
RELATIONSHIP TO ENTITY **CPA firm providing accounting services to the District.**

PREPARER (SIGNATURE REQUIRED)

SEE ATTACHED ACCOUNTANT'S COMPILATION REPORT

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:

P

RECEIVED

By Justin L. Smith at 4:04 pm, Apr 07, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Industrial Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$	8,062	\$	-	\$	-
1-2	Investments	\$	-	\$	-	\$	-
1-3	Receivables	\$	-	\$	-	\$	-
1-4	Due from Other Entities or Funds	\$	-	\$	-	\$	-
	All Other Assets (specify)	\$	-	\$	-	\$	-
1-5	Receivable from County Treasurer	\$	92	\$	-	\$	-
1-6	Property tax receivable	\$	16,114	\$	-	\$	-
1-7	Prepaid expenses	\$	3,752	\$	-	\$	-
1-8		\$	-	\$	-	\$	-
1-9		\$	-	\$	-	\$	-
1-10		\$	-	\$	-	\$	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	28,020	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	-
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	-
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	28,020	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	-
Liabilities							
1-14	Accounts Payable	\$	21,762	\$	-	\$	-
1-15	Accrued Payroll and Related Liabilities	\$	-	\$	-	\$	-
1-16	Accrued Interest Payable	\$	-	\$	-	\$	-
1-17	Due to Other Entities or Funds	\$	-	\$	-	\$	-
1-18	All Other Current Liabilities	\$	-	\$	-	\$	-
1-19	TOTAL CURRENT LIABILITIES	\$	21,762	TOTAL CURRENT LIABILITIES	\$	-	-
1-20	All Other Liabilities (specify)	\$	-	\$	-	\$	-
1-21		\$	-	\$	-	\$	-
1-22		\$	-	\$	-	\$	-
1-23		\$	-	\$	-	\$	-
1-24		\$	-	\$	-	\$	-
1-25		\$	-	\$	-	\$	-
1-26		\$	-	\$	-	\$	-
1-27		\$	-	\$	-	\$	-
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	21,762	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	-	-
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	16,114	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	-
Fund Balance							
1-30	Nonspendable Prepaid	\$	3,752	\$	-	\$	-
1-31	Nonspendable Inventory	\$	-	\$	-	\$	-
1-32	Restricted (specify) TABCR	\$	900	\$	-	\$	-
1-33	Committed (specify)	\$	-	\$	-	\$	-
1-34	Assigned (specify)	\$	-	\$	-	\$	-
1-35	Unassigned:	\$	(14,508)	\$	-	\$	-
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	(9,856)	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$	-	-
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	\$	28,020	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	\$	-	-

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*		Fund*	Fund*	
Tax Revenue							
2-1	Property	\$	13,956	\$	-	\$	
2-2	Specific Ownership	\$	1,119	\$	-	\$	
2-3	Sales and Use Tax	\$	-	\$	-	\$	
2-4	Other Tax Revenue (specify):	\$	-	\$	-	\$	
2-5	PILOT revenue .002	\$	5,586	\$	-	\$	
2-6	PILOT revenue .003	\$	8,379	\$	-	\$	
2-7		\$	-	\$	-	\$	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$	29,040	\$	-	\$	
2-9	Licenses and Permits	\$	-	\$	-	\$	
2-10	Highway Users Tax Funds (HUTF)	\$	-	\$	-	\$	
2-11	Conservation Trust Funds (Lottery)	\$	-	\$	-	\$	
2-12	Community Development Block Grant	\$	-	\$	-	\$	
2-13	Fire & Police Pension	\$	-	\$	-	\$	
2-14	Grants	\$	-	\$	-	\$	
2-15	Donations	\$	-	\$	-	\$	
2-16	Charges for Sales and Services	\$	-	\$	-	\$	
2-17	Rental Income	\$	-	\$	-	\$	
2-18	Fines and Forfeits	\$	-	\$	-	\$	
2-19	Interest/Investment Income	\$	-	\$	-	\$	
2-20	Tap Fees	\$	-	\$	-	\$	
2-21	Developer Advances	\$	89,000	\$	-	\$	
2-22	All Other (specify):	\$	-	\$	-	\$	
2-23		\$	-	\$	-	\$	
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$	118,040	\$	-	\$	
Other Financing Sources							
2-25	Debt Proceeds	\$	-	\$	-	\$	
2-26	Proceeds from Sale of Capital Assets	\$	-	\$	-	\$	
2-27	Other (specify)	\$	-	\$	-	\$	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	\$	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	118,040	\$	-	\$	GRAND TOTALS
							118,040

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*		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ 93,269	\$ -	- General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	- Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	- Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	- Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	- Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	- Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	- Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	- Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	- Supplies	\$ -	\$ -	
3-10	Other (specify)	\$ -	\$ -	- Utilities	\$ -	\$ -	
3-11	Payment to Town of Lakeside - PILOT	\$ 5,586	\$ -	- Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Payment to Town of Lakeside - Street Maintenance	\$ 2,748	\$ -	- Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	- Capital Outlay	\$ -	\$ -	
	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		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 101,603	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			\$ 101,603
3-23	Interfund Transfers (In)	\$ -	\$ -	- Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	- Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues)	\$ -	\$ -	- Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	- Other Financing Sources (Use) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	- Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	- Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES			TOTAL GAAP RECONCILING ITEMS			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 3-29, less line 3-22, plus line 3-29	\$ 16,437	\$ -	Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year report			
		\$ (26,293)	\$ -		\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	- Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32			Line 3-30 plus line 3-31			
	This total should be the same as line 1-36.	\$ (9,856)	\$ -	- This total should be the same as line 1-36.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-504, 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		
4-1	Does the entity have outstanding debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: Current debt is \$7,011,681 of Developer Advances for O&M and capital. Repayment is subject to annual appropriation.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input 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	\$ 6,822,681	\$ 89,000	\$ -	7,011,681
	Other (specify) Accrued interest on Developer Advances	\$ 3,415,388	\$ 1,067,901	\$ 4,483,289	0
	TOTAL	\$ 10,338,069	\$ 1,156,901	\$ 4,483,289	\$ 7,011,681

Please use this space to provide any explanations or comments:
4-4. We removed Accrued interest on Developer Advances in compliance with the requirement of the form.

Please answer the following questions by marking the appropriate boxes.

		YES	NO
4-5	Does the entity have any authorized, but unissued, debt? How much? \$ 480,000,000 If yes: Date the debt was authorized: 11/3/2009	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9	Does the entity have a certified mill levy? If yes: Please provide the following mills levied for the year reported:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Bond Redemption	0.00	
	General/Other	10.000	
	TOTAL	10.000	

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

		AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 8,062	
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS	\$ -	8,062
	Investments (if investment is a mutual fund, please list underlying investments)	\$ -	
5-3		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS	\$ -	
	TOTAL CASH AND INVESTMENTS	\$ -	8,062

Please use this space to provide any explanations or comments:

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: YES NO

6-3. We removed depreciation for water and sewer improvements as these assets will be conveyed to other entities.

6-3 The District's assets consist of land, street improvements and other public improvements.

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 1,286,050	\$ -	\$ -	1,286,050
Buildings	\$ -	\$ -	\$ -	-
Machinery and equipment	\$ -	\$ -	\$ -	-
Furniture and fixtures	\$ -	\$ -	\$ -	-
Infrastructure	\$ 1,064,576	\$ -	\$ -	1,064,576
Construction in Progress (CIP)	\$ -	\$ -	\$ -	-
Other (explain): Street improvements	\$ 4,412,920	\$ -	\$ -	4,412,920
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (137,638)	\$ (65,093)	\$ -	(202,729)
TOTAL	\$ 6,825,910	\$ (65,093)	\$ -	6,560,817

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	-
Buildings	\$ -	\$ -	\$ -	-
Machinery and equipment	\$ -	\$ -	\$ -	-
Furniture and fixtures	\$ -	\$ -	\$ -	-
Infrastructure	\$ -	\$ -	\$ -	-
Construction in Progress (CIP)	\$ -	\$ -	\$ -	-
Other (explain):	\$ -	\$ -	\$ -	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	-

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? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

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

PART 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.

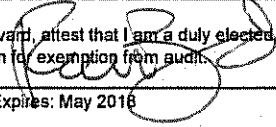
Board Member	1	Print Board Member's Name Mike Tamblin	I, Mike Tamblin, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: May 2018
Board Member	2	Print Board Member's Name Ron Bovard	I, Ron Bovard, 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: May 2018
Board Member	3	Print Board Member's Name Chuck Woods	I, Chuck Woods, 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>Chuck Woods</u> Date: <u>3/29/17</u> My term Expires: May 2018
Board Member	4	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	5	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	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: _____

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	
Board Member	1	Mike Tamblyn	I, Mike Tamblyn, 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: May 2018
Board Member	2	Ron Bovard	I, Ron Bovard, 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: <u>3-23-17</u> My term Expires: May 2018
Board Member	3	Chuck Woods	I, Chuck Woods, 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: May 2018
Board Member	4		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	5		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	6		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		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: _____

**Original Signatures
Verified by**

Justin L. Smith





CliftonLarsonAllen

CliftonLarsonAllen LLP
www.CLACConnect.com

Accountant's Compilation Report

Board of Directors
Lakeside Center Metropolitan District
Jefferson County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Lakeside Center Metropolitan District as of and for the year ended December 31, 2016, 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 American Institute of Certified Public Accountants. We did not audit or review the financial 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 financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Lakeside Center Metropolitan District.

CliftonLarsonAllen LLP

Greenwood Village, Colorado
March 6, 2017