

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

**Centennial Crossing Metropolitan District No. 8**  
**301 Centennial Drive**  
**Milliken, CO 80543**

---

**Ann Eldridge**  
**720-289-1464**  
**ann@eldridgecpa.com**

For the Year Ended  
 12/31/2018  
 or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

**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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY

**Dave Steiner**  
**CPA**  
**na**  
**303-601-4807**  
**5/15/2019**  
**accounting advisor**

**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"/>	

**P**

**RECEIVED**  
 Office of the State Auditor  
 December 17, 2019

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page.
		Fund*	Fund*		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 19,384	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 19,384	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 19,384	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
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	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
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) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 19,384	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 19,384	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 19,384	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds					
Line #	Description	Fund	Fund*	Description	Fund	Fund*	Please use this space to provide explanation of any items on this page.				
<b>Tax Revenue</b>				<b>Tax Revenue</b>							
2-1	Property <small>(Include mills levied in Question 10-1)</small>	\$ 38,398	\$ 134,394	Property <small>(Include mills levied in Question 10-5)</small>	\$ -	\$ -					
2-2	Specific Ownership	\$ 2,713	\$ 9,495	Specific Ownership	\$ -	\$ -					
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -					
2-4	Other Tax Revenue <small>Interest Income</small>	\$ 13	\$ 47	Other Tax Revenue <small>(specify...):</small>	\$ -	\$ -					
2-5	Miscellaneous income	\$ 168	\$ 585		\$ -	\$ -					
2-6		\$ -	\$ -		\$ -	\$ -					
2-7		\$ -	\$ -		\$ -	\$ -					
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 41,292	\$ 144,521	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -					
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -					
2-10	Highway Users Tax Funds <small>(HUTF)</small>	\$ -	\$ -	Highway Users Tax Funds <small>(HUTF)</small>	\$ -	\$ -					
2-11	Conservation Trust Funds <small>(Lottery)</small>	\$ -	\$ -	Conservation Trust Funds <small>(Lottery)</small>	\$ -	\$ -					
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -					
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -					
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -					
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -					
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -					
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -					
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -					
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -					
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -					
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -					
2-22	All Other <small>(specify...):</small>	\$ -	\$ -	All Other <small>(specify...):</small>	\$ -	\$ -					
2-23		\$ -	\$ -		\$ -	\$ -					
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 41,292	\$ 144,521	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -					
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -					
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -					
2-27	Other transfers from other districts	\$ -	\$ -	Other <small>(specify...):</small>	\$ -	\$ -					
2-28	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>				
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 41,292	\$ 144,521	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ 185,813				

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 29-1304, 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.
		Fund*	Fund*		Fund*	Fund*	
3-1	Expenditures			Expenditures			
3-1	General Government	\$ -	-	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	Transfers to other districts	\$ -	-	Utilities	\$ -	\$ -	
3-11	Professional fees	\$ -	-	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Property and landscpre maintenance	\$ -	-	Other [specify...]	\$ -	\$ -	
3-13	Other	\$ 579	\$ 2,025	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ -	-	Debt Service	\$ -	\$ -	
	Debt Service			Principal	\$ -	\$ -	
3-15	Principal	\$ -	-	Interest	\$ -	\$ -	
3-16	Interest	\$ -	-	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	-	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	-	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	-	All Other [specify...]	\$ -	\$ -	
3-20	All Other: transfer to CC No. 1	\$ 165,873	\$ -		\$ -	\$ -	
3-21		\$ -	-		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	\$ 166,451	\$ 2,025	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
3-22	<b>TOTAL EXPENDITURES</b>	\$ 166,451	\$ 2,025	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>\$ 168,477</b>
3-23	Interfund Transfers (In)	\$ (143,207)	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ 143,207	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	-	Depreciation	\$ -	\$ -	
3-26		\$ -	-	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	-	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	-	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$ (143,207)	\$ 143,207	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>	\$ -	\$ -	
3-29	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ (143,207)	\$ 143,207	<b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 18,048	\$ (712)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 1,336	\$ 712	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	-	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ 19,384	\$ 0	Net Position, December 31	\$ -	\$ -	
	Sum of Line 3-30, 3-31, and 3-32	\$ 19,384	\$ 0	Line 3-30 plus line 3-31	\$ -	\$ -	
	This total should be the same as line 1-36.	\$ 19,384	\$ 0	This total should be the same as line 1-36.	\$ -	\$ -	

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

## PART 6 - CAPITAL ASSETS

- Please answer the following question by marking in the appropriate box
- |  | YES                                 | NO                                  |  |
|--|-------------------------------------|-------------------------------------|--|
| 6-1 Does the entity have capitalized assets?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | Please use this space to provide any explanations or comments: |
| 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 type="checkbox"/>            | <input checked="" type="checkbox"/> |  |

capital assets is a pool

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): pool	\$ 1,250,000	\$ -	\$ -	\$ 1,250,000
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (281,520)	\$ (62,500)	\$ -	\$ (344,020)
<b>TOTAL</b>	<b>\$ 968,480</b>	<b>\$ (62,500)</b>	<b>\$ -</b>	<b>\$ 905,980</b>

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

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

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

- Please answer the following question by marking in the appropriate box
- |  | YES                      | NO                                  |  |
|--|--------------------------|-------------------------------------|--|
| 7-1 Does the entity have an "old hire" firemen's pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 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.):	\$	-
<b>TOTAL</b>	<b>\$</b>	<b>-</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt?  YES       NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain:  
no debt  YES       NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain:  
no debt  YES       NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 170,714	\$ -	\$ -	\$ 170,714
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 170,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,714</b>

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES                      NO

- 4-5 Does the entity have any authorized, but unissued, debt?  
How much?  YES       NO  
if yes: \$ -  
Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  
How much?  YES       NO  
if yes: \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  
What is the amount outstanding?  YES       NO  
if yes: \$ -
- 4-8 Does the entity have any lease agreements?  
What is being leased? \_\_\_\_\_  
What is the original date of the lease? \_\_\_\_\_  
Number of years of lease? \_\_\_\_\_  
Is the lease subject to annual appropriation?  YES       NO  
What are the annual lease payments? \$ -

## 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	\$ 19,384	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 19,384</b>
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 19,384</b>

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.?  YES       NO       N/A
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:  YES       NO       N/A

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- |   | YES                                 | NO                       | N/A                      |
|---|-------------------------------------|--------------------------|--------------------------|
| <b>8-1</b> 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"/> |
| <b>8-2</b> 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"/> |

Please use this space to provide any explanations or comments:

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

Fund Name	Budgeted Expense	Amount
General Fund	\$	41,985
Debt Fund	\$	141,940
	\$	-
	\$	-

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

Please answer the following question by marking in the appropriate box

- |   | YES                                 | NO                       |
|---|-------------------------------------|--------------------------|
| <b>9.1</b> 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"/> |

Please use this space to provide any explanations or comments:

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- |   | YES                                 | NO                       |
|---|-------------------------------------|--------------------------|
| <b>10-1</b> Is this application for a newly formed governmental entity?   | <input type="checkbox"/>            | <input type="checkbox"/> |
| If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>   |                                     |                          |
| <b>10-2</b> Has the entity changed its name in the past or current year?  | <input type="checkbox"/>            | <input type="checkbox"/> |
| If Yes: NEW name <input style="width: 400px; height: 30px;" type="text"/><br>PRIOR name <input style="width: 400px; height: 30px;" type="text"/>  |                                     |                          |
| <b>10-3</b> Is the entity a metropolitan district?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>10-4</b> Please indicate what services the entity provides:  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input style="width: 450px; height: 20px;" type="text" value="The District was established in September 2006 to provide funding to District No. 1 for the design, acquisition, construction, ins"/> |                                     |                          |
| <b>10-5</b> Does the entity have an agreement with another government to provide services?  | <input type="checkbox"/>            | <input type="checkbox"/> |
| If yes: List the name of the other governmental entity and the services provided:<br><input style="width: 450px; height: 20px;" type="text"/>   |                                     |                          |
| <b>10-6</b> Does the entity have a certified mill levy?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	35.000
General/Other mills	10.000
<b>Total mills</b>	<b>45.000</b>

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

OSA USE ONLY

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$	16,446	Unrestricted Fund Balan \$	16,446	Total Tax Revenue	\$ 196,755
Current Liabilities	\$	-	Total Fund Balance \$	16,446	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	-	PY Fund Balance \$	1,058	Total Revenue	\$ 196,755
			Total Revenue \$	43,723	Total Debt Service Principal	\$ -
			Total Expenditures \$	179,173	Total Debt Service Interest	\$ -
			Interfund In \$	(150,838)		
			Interfund Out \$	-	<b>Enterprise Funds</b>	
<b>Governmental</b>			<b>Proprietary</b>		Net Position	\$ -
Total Cash & Investments	\$	16,446	- Current Assets \$		- PY Net Position	\$ -
Transfers In	\$	-	Deferred Outflow \$		<b>Government-Wide</b>	
Transfers Out	\$	-	- Current Liabilities \$		- Total Outstanding Debt	\$ -
Property Tax	\$	184,903	Deferred Inflow \$		- Authorized but Unissued	\$ -
Debt Service Principal	\$	-	- Cash & Investments \$		- Year Authorized	\$ -
Total Expenditures	\$	181,367	- Principal Expense \$			
Total Developer Advances	\$	-				
Total Developer Repayments	\$	-				

## PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

#### Policy - Requirements

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

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

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

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

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with 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 members of the governing body below.

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

	Full 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: _____
1		I, <u>Bret Hall</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>12/10/2019</u> My term Expires: <u>5/2022</u>
2		I, <u>George Hall</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>12/10/2019</u> My term Expires: <u>5/2020</u>
3		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: _____
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: _____
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: _____
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: _____
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: _____