

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Village at Winter Park Resort Metropolitian District No. 2
ADDRESS	8390 E Crescent Parkway
	Suite 300
	Greenwood Village, CO 80111
CONTACT PERSON	Kevin Collins
PHONE	303-779-5710
EMAIL	Kevin.Collins@claconnect.com
FAX	303-779-0348

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

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:	Kevin Collins
TITLE	Accountant for the District
FIRM NAME (if applicable)	CliftonLarsonAllen LLP
ADDRESS	8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111
PHONE	303-779-5710
DATE PREPARED	2/15/2019
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:
	☐	☒	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page		
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*				
Assets				Assets						
1-1	Cash & Cash Equivalents	\$	-	\$	-	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	Property taxes receivable	\$	145,369	\$	-	Total Current Assets	\$	-	\$	-
1-6	Receivable from County Treasurer	\$	831	\$	-	Capital Assets, net (from Part 6-4)	\$	-	\$	-
1-7		\$	-	\$	-	Other Long Term Assets [specify...]	\$	-	\$	-
1-8		\$	-	\$	-		\$	-	\$	-
1-9		\$	-	\$	-		\$	-	\$	-
1-10		\$	-	\$	-		\$	-	\$	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	146,200	\$	-	(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	\$	146,200	\$	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	\$	-
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	Due to Village at Winter Park MD No. 1	\$	831	\$	-	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	\$	831	\$	-	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	-	\$	-
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	145,369	\$	-	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	\$	-
Fund Balance				Net Position						
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:	\$	-	\$	-	Undesignated/Unreserved/Unrestricted	\$	-	\$	-
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	-	\$	-	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	\$	146,200	\$	-	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

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Fund*	
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10-6]	\$ 143,701	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 10,294	\$ -	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	\$ 153,995	\$ -	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	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 212	\$ -	Interest/Investment Income	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 154,207	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	\$ -	
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	
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	\$ 154,207	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund	Fund*	Description	Fund*		Fund*
	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	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	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...]: Treasurer's fees	\$ 7,195	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21	Transfer to Village at Winter Park MD No. 1	\$ 147,012	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 154,207	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL \$ 154,207
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	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	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	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	\$ -	\$ -	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 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ -	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 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 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?

☐☒

4-2 Is the debt repayment schedule attached? If no, MUST explain:

☐☒

N/A. The District has no outstanding debt.

4-3 Is the entity current in its debt service payments? If no, MUST explain:

☐☒

N/A. The District has no outstanding debt.

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	\$ -	\$ -	\$ -	\$ -

*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?

☒☐

If yes: How much?

\$ 500,000,000

Date the debt was authorized:

5/2/2006

4-6 Does the entity intend to issue debt within the next calendar year?

☐☒

If yes: How much?

\$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

☐☒

If yes: What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?

☐☒

If yes: What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?

☐☒

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

\$ -

5-2 Certificates of deposit

\$ -

TOTAL CASH DEPOSITS

\$ -

Investments (if investment is a mutual fund, please list underlying investments):

5-3

\$ -

\$ -

\$ -

\$ -

TOTAL INVESTMENTS

\$ -

TOTAL CASH AND INVESTMENTS

\$ -

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.?

☐☐☒

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:

☐☐☒

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?			☐	☒	
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:			☐	☒	6-2: N/A. The District has no capital assets.
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	\$ -	\$ -	\$ -	\$ -	
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	
	Other (explain):	\$ -	\$ -	\$ -	\$ -	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	
*must agree to prior year ending balance						

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?			☐	☒	
7-2	Does the entity have a volunteer firemen's pension plan?			☐	☒	
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:		☒	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		☒	☐	☐	
If yes: Please indicate the amount budgeted for each fund for the year reported						
Fund Name		Budgeted Expenditures				
Amended General Fund		\$ 156,000				
		\$ -				
		\$ -				
		\$ -				

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)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet this		☒	☐	

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: 10-4: Design aquisition, installation and construction of streets, traffic and safety controls, solid waste, television relay and translation and security services. 10-5: The Town on Winter Park & The Village at Winter Park Resort Metropolitan Districts Nos. 1 & 3. The Metro Districts have authority to construct improvements as outlined in the Consolidated Service Plan.
10-1	Is this application for a newly formed governmental entity?		☐	☒	
If yes: Date of formation:					
10-2	Has the entity changed its name in the past or current year?		☐	☒	
If Yes: NEW name					
PRIOR name					
10-3	Is the entity a metropolitan district?		☒	☐	
10-4	Please indicate what services the entity provides:				
10-5	Does the entity have an agreement with another government to provide services?		☒	☐	
If yes: List the name of the other governmental entity and the services provided:					
10-6	Does the entity have a certified mill levy?		☒	☐	
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):					
Bond Redemption mills			18.315		
General/Other mills			11.685		
Total mills			30.000		
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	\$	-	Unrestricted Fund Balan	\$	-	Total Tax Revenue	\$ 153,995
Current Liabilities	\$	-	Total Fund Balance	\$	-	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	145,369	PY Fund Balance	\$	-	Total Revenue	\$ 154,207
			Total Revenue	\$ 154,207		Total Debt Service Principal	\$ -
			Total Expenditures	\$ 154,207		Total Debt Service Interest	\$ -
			Interfund In	\$ -			
			Interfund Out	\$ -			
			Proprietary			Enterprise Funds	
			Current Assets	\$		Net Position	\$ -
			Deferred Outflow	\$		PY Net Position	\$ -
			Current Liabilities	\$		Government-Wide	
			Deferred Inflow	\$		Total Outstanding Debt	\$ -
			Cash & Investments	\$		Authorized but Unissued	\$ 500,000,000
			Principal Expense	\$		Year Authorized	\$ 38,839

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 Echsign. 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 Echsign in accordance with the requirements noted above.

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	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.
1	Brian VandenBroek	Signed <u>Brian VandenBroek</u> Date: <u>2/28/2019</u> My term Expires: <u>May 2022</u> AED089C57808409...
2	Doug Laraby	Signed <u>Doug Laraby</u> Date: <u>2/28/2019</u> My term Expires: <u>May 2022</u> EAF42099B2AC490...
3	Jennifer Armstrong	Signed <u>Jennifer Armstrong</u> Date: <u>3/5/2019</u> My term Expires: <u>May 2022</u> 784087DA929842D...
4	Jennifer Ingrassia	Signed <u>Jennifer Ingrassia</u> Date: <u>2/28/2019</u> My term Expires: <u>May 2022</u> 0717410E21A0413...
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: _____
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: _____
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: _____



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Accountant's Compilation Report

Board of Directors
The Village at Winter Park Resort Metropolitan District No. 2
Grand County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of The Village at Winter Park Resort Metropolitan District No. 2 as of and for the year ended December 31, 2018, 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 The Village at Winter Park Resort Metropolitan District No. 2.

CliftonLarsonAllen LLP

Greenwood Village, Colorado
February 15, 2019

Certificate Of Completion

Envelope Id: BE1314AC266F4F24A3F845BFD05BA30A	Status: Completed
Subject: Please DocuSign: V@WPMD2_2018_Audit_exemption.pdf	
Client Name: Village at Winter Park Metropolitan District No. 2	
Client Number: 011-043642-00	
Source Envelope:	
Document Pages: 10	Signatures: 4
Certificate Pages: 5	Initials: 0
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	Envelope Originator:
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BVandenbroek@intrawest.com
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Doug Laraby
DLaraby@winterparkresort.com
Security Level: Email, Account Authentication (None)

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ID: 1eab85e6-cd9c-4b4a-9938-fbcf905ffc30

Jennifer Armstrong
JArmstrong@winterparkresort.com
Security Level: Email, Account Authentication (None)

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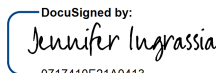
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Alterra Mountain Company
Security Level: Email, Account Authentication (None)

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Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	2/28/2019 4:14:01 PM
Certified Delivered	Security Checked	3/2/2019 4:27:53 PM
Signing Complete	Security Checked	3/5/2019 4:03:59 PM
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