

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

**ROBINSON RANCH METROPOLITAN DISTRICT**  
7995 E. Prentice Avenue, Suite 103E  
Greenwood Village, CO 80111

---

Sue Blair  
303-481-4960  
sblair@crs.colorado.com  
303-481-4961

For the Year Ended  
12/31/2019  
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: Diane Rodriguez  
TITLE: Accountant  
FIRM NAME (if applicable): Community Resource Services of Colorado  
ADDRESS: 7995 E. Prentice Avenue, Suite 103E, Greenwood Village, CO 80111  
PHONE: 303-381-4960  
DATE PREPARED: 3/4/20  
RELATIONSHIP TO ENTITY: Accountant

**PREPARER (SIGNATURE REQUIRED)**

*Diane Rodriguez*

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  
March 30, 2020

## 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	Debt Service		Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 2,950	\$ 30,116	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 11,844	\$ 14,895	Investments	\$ -	\$ -
1-3	Receivables	\$ 39,829	\$ 86,900	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ -	\$ -
1-5	AR-County Treasurer	\$ 1,019	\$ -			
1-6	Prepaid Expense	\$ 2,510	\$ -			
1-7		\$ -	\$ -			
1-8		\$ -	\$ -			
1-9		\$ -	\$ -			
1-10		\$ -	\$ -			
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 58,152	\$ 131,911	(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	\$ 58,152	\$ 131,911	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ 1,549	\$ -	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	\$ 1,549	\$ -	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	\$ 1,549	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 39,829	\$ 86,900	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
<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...] TABOR / Debt Service	\$ 1,500	\$ 45,011	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...] Debt	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 15,274	\$ -	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	\$ 16,774	\$ 45,011	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	\$ 58,152	\$ 131,911	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	\$ -	\$ -

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		
		General	Debt Service		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 10-6)	\$ 35,314	\$ 77,048	Property (include mills levied in Question 10-6)	\$ -	\$ -	Please use this space to provide explanation of any items on this page
2-2	Specific Ownership	\$ 11,236	\$ -	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 <b>TOTAL TAX REVENUE</b>	\$ 46,550	\$ 77,048	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 (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	\$ 1,223	\$ 75	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 <b>TOTAL REVENUES</b>	\$ 47,773	\$ 77,123	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>							
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 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 47,773	\$ 77,123	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	
							<b>GRAND TOTALS</b>
							\$ 124,896

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/EXPENSES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Debt Service		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 37,199	\$ 300	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...]: County treasurer fees	\$ 338	\$ 1,351	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	\$ -	\$ 15,000	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 44,905	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	<b>Add lines 3-1 through 3-21</b>	<b>\$ 37,537</b>	<b>\$ 61,556</b>	<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>\$ 99,093</b>
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	<b>(Add lines 3-23 through 3-28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>			<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	\$ 10,236	\$ 15,567	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)	\$ 6,538	\$ 29,444	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.	\$ 16,774	\$ 45,011	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                       |
|--|-------------------------------------|--------------------------|
| 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:            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

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	\$ 765,000	\$ -	\$ 15,000	\$ 750,000
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 765,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 750,000</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?                             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: How much?  | \$ 4,760,060                        |                                     |
| Date the debt was authorized:  | 11/3/2009                           |                                     |
| 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?  | \$ -                                |                                     |

## 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	\$ 33,066	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 33,066</b>
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 Colotrust	\$ 26,739	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 26,739</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 59,805</b>

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 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?  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 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)		\$ -	\$ -	\$ -	\$ -
<b>TOTAL</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>		\$ -	\$ -	\$ -	\$ -

\*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?  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.):	\$ -
<b>TOTAL</b>	\$ -
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

- |     |  |  |                                |                                 |
|-----|--|--|--------------------------------|---------------------------------|
| 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: | YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | N/A<br><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"/>        |

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 Expenditures/Expenses
General Fund	\$ 42,828
Debt Fund	\$ 63,545
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- |     |  |  |                                |
|-----|--|--|--------------------------------|
| 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 | YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> |
|-----|--|--|--------------------------------|

Please use this space to provide any explanations or comments:

### PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- |         |   |  |   |
|---------|---|--|---|
| 10-1    | Is this application for a newly formed governmental entity?   | YES<br><input checked="" type="checkbox"/> | NO<br><input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 150px; height: 30px;" type="text"/>   |  |   |
| 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 <input style="width: 400px; height: 20px;" type="text"/>   |  |   |
|         | PRIOR name <input style="width: 400px; height: 20px;" type="text"/>   |  |   |
| 10-3    | Is the entity a metropolitan district?  | <input checked="" type="checkbox"/>        | <input type="checkbox"/>                  |
| 10-4    | Please indicate what services the entity provides:<br><input style="width: 450px; height: 20px;" type="text"/>                        | <input checked="" type="checkbox"/>        | <input type="checkbox"/>                  |
| 10-5    | Does the entity have an agreement with another government to provide services?  | <input checked="" 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"/> |  |   |
| 10-6    | Does the entity have a certified mill levy?   | <input checked="" type="checkbox"/>        | <input type="checkbox"/>                  |
| If yes: | Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):                                     |  |   |

Bond Redemption mills	24.000
General/Other mills	11.000
<b>Total mills</b>	<b>35.000</b>

Please use this space to provide any explanations or comments:

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	\$ 59,805	Unrestricted Fund Balan	\$ 15,274	Total Tax Revenue	\$ 123,598	
Current Liabilities	\$ 1,549	Total Fund Balance	\$ 16,774	Revenue Paying Debt Service	\$ 77,123	
Deferred Inflow	\$ 126,729	PY Fund Balance	\$ -	Total Revenue	\$ 124,896	
		Total Revenue	\$ 47,773	Total Debt Service Principal	\$ 15,000	
		Total Expenditures	\$ 37,537	Total Debt Service Interest	\$ 44,905	
		Interfund In	\$ -			
<b>Governmental</b>		Interfund Out	\$ -	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 59,805	- Proprietary	\$ -	Net Position	\$ -	
Transfers In	\$ -	- Current Assets	\$ -	- PY Net Position	\$ -	
Transfers Out	\$ -	Deferred Outflow	\$ -	- <b>Government-Wide</b>		
Property Tax	\$ 112,362	Current Liabilities	\$ -	- Total Outstanding Debt	\$ 750,000	
Debt Service Principal	\$ 15,000	Deferred Inflow	\$ -	- Authorized but Unissued	\$ 4,760,060	
Total Expenditures	\$ 99,093	- Cash & Investments	\$ -	- Year Authorized		1/0/1900
Total Developer Advances	\$ -	- Principal Expense	\$ -			
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.

1	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
	Dan Mitchell Trevey	I, <u>Dan Mitchell Trevey</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 _____ Date: <u>3-9-20</u> My term Expires: <u>May 2022</u>
2	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: _____ My term Expires: _____
3	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: _____ My term Expires: _____
4	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: _____ My term Expires: _____
5	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: _____ My term Expires: _____
6	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: _____ My term Expires: _____
7	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: _____ My term Expires: _____

## ROBINSON RANCH MD PROPOSED 2018 DEBT SERVICE SCHEDULE

Proposed Debt Service Schedule					
Date	Rate	Interest	Principal	Balance	Debt Service
6/12/2018				780,000	0
12/1/2018	5.87%	22,893	15,000	765,000	37,893
6/1/2019	5.87%	22,453		765,000	22,453
12/1/2019	5.87%	22,453	15,000	750,000	37,453
6/1/2020	5.87%	22,013		750,000	22,013
12/1/2020	5.87%	22,013	15,000	735,000	37,013
6/1/2021	4.75%	17,456		735,000	17,456
12/1/2021	4.75%	17,456	25,000	710,000	42,456
6/1/2022	4.75%	16,863		710,000	16,863
12/1/2022	4.75%	16,863	30,000	680,000	46,863
6/1/2023	4.75%	16,150		680,000	16,150
12/1/2023	4.75%	16,150	30,000	650,000	46,150
6/1/2024	4.75%	15,438		650,000	15,438
12/1/2024	4.75%	15,438	30,000	620,000	45,438
6/1/2025	4.75%	14,725		620,000	14,725
12/1/2025	4.75%	14,725	35,000	585,000	49,725
6/1/2026	4.75%	13,894		585,000	13,894
12/1/2026	4.75%	13,894	35,000	550,000	48,894
6/1/2027	4.75%	13,063		550,000	13,063
12/1/2027	4.75%	13,063	35,000	515,000	48,063
6/1/2028	4.75%	12,231		515,000	12,231
12/1/2028	4.75%	12,231	40,000	475,000	52,231
6/1/2029	4.75%	11,281		475,000	11,281
12/1/2029	4.75%	11,281	40,000	435,000	51,281
6/1/2030	4.75%	10,331		435,000	10,331
12/1/2030	4.75%	10,331	45,000	390,000	55,331
6/1/2031	4.75%	9,263		390,000	9,263
12/1/2031	4.75%	9,263	45,000	345,000	54,263
6/1/2032	4.75%	8,194		345,000	8,194
12/1/2032	4.75%	8,194	45,000	300,000	53,194
6/1/2033	4.75%	7,125		300,000	7,125
12/1/2033	4.75%	7,125	50,000	250,000	57,125
6/1/2034	4.75%	5,938		250,000	5,938
12/1/2034	4.75%	5,938	50,000	200,000	55,938
6/1/2035	4.75%	4,750		200,000	4,750
12/1/2035	4.75%	4,750	55,000	145,000	59,750
6/1/2036	4.75%	3,444		145,000	3,444
12/1/2036	4.75%	3,444	55,000	90,000	58,444
6/1/2037	4.75%	2,138		90,000	2,138
12/1/2037	4.75%	2,138	90,000	0	92,138

Annual Debt Service Summary					
Date	Rate	Interest	Principal	Balance	Debt Service
Closing				780,000	
12/1/2018	5.87%	22,893	15,000	765,000	37,893
12/1/2019	5.87%	44,906	15,000	750,000	59,906
12/1/2020	5.87%	44,025	15,000	735,000	59,025
12/1/2021	4.75%	34,913	25,000	710,000	59,913
12/1/2022	4.75%	33,725	30,000	680,000	63,725
12/1/2023	4.75%	32,300	30,000	650,000	62,300
12/1/2024	4.75%	30,875	30,000	620,000	60,875
12/1/2025	4.75%	29,450	35,000	585,000	64,450
12/1/2026	4.75%	27,788	35,000	550,000	62,788
12/1/2027	4.75%	26,125	35,000	515,000	61,125
12/1/2028	4.75%	24,463	40,000	475,000	64,463
12/1/2029	4.75%	22,563	40,000	435,000	62,563
12/1/2030	4.75%	20,663	45,000	390,000	65,663
12/1/2031	4.75%	18,525	45,000	345,000	63,525
12/1/2032	4.75%	16,388	45,000	300,000	61,388
12/1/2033	4.75%	14,250	50,000	250,000	64,250
12/1/2034	4.75%	11,875	50,000	200,000	61,875
12/1/2035	4.75%	9,500	55,000	145,000	64,500
12/1/2036	4.75%	6,888	55,000	90,000	61,888
12/1/2037	4.75%	4,275	90,000	0	94,275

**ROBINSON RANCH METROPOLITAN DISTRICT  
7995 E PRENTICE AVE., SUITE 103E  
GREENWOOD VILLAGE, CO 80111**

May 08, 2020

Office of the State Auditor  
Crystal L. Dorsey, CPA  
1525 Sherman Street  
7<sup>th</sup> Floor  
Denver, CO 80203-1700

Hello Ms. Dorsey,

RE: 1173-00

I received your letter dated May 7, 2020 that denied our audit exemption because a majority of the members of the governing body had not signed. As of January 21, 2020, Patrick McGlinchey resigned from the board, and I am including a copy of his resignation. Therefore, there is only one member now on this board, Mitch Trevey. Please accept the audit exemption as it currently is signed.

I am also including a copy of the debt schedule that was inadvertently left out.

Sincerely,

Diane Rodriguez  
Accounting Manager  
Community Resource Services of CO  
drodriguez@crsolorado.com  
303-381-4969

1/21/2020  
\_\_\_\_\_, 2020

Robinson Ranch Metropolitan District  
c/o Community Resource Services of Colorado  
7995 E Prentice Avenue, Suite 103E  
Greenwood Village, CO 80111

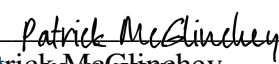
Attn: Board of Directors

**Re: Resignation From the Board of Directors**

Dear Board of Directors:

Effective immediately, I hereby resign my position as a director on the Board of Directors of the Robinson Ranch Metropolitan District. It has been a pleasure to serve on the Board.

Very truly yours,

DocuSigned by:  
  
\_\_\_\_\_  
Patrick McGlinchey