

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Corinthian Hill Metropolitan District
204 Ryan Gulch Rd, POB 1069
Silverthorne, CO 80498

For the Year Ended
12/31/20
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Taylor Edmonds
970.513.5600
edmondst@wilderness.com

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

Tyra Litzau, CPA
Director
ACM LLP
2015 Clubhouse Drive, Suite 203
Greeley, CO 80634
26-Mar-21

PREPARER (SIGNATURE REQUIRED)

Tyra Litzau

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 88,154	
2-2	Specific ownership	\$ 4,434	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 154	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): access card replacement	\$ 150	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 92,892	

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 17,600	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 26,100	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,515	
3-7	Accounting and legal fees	\$ 299	
3-8	Repair and maintenance	\$ 5,843	
3-9	Supplies	\$ 1,215	
3-10	Utilities and telephone	\$ 14,365	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):		
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 67,937	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

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? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">No outstanding debt.</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">No outstanding debt.</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior 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 tie to prior year ending balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ - Date the debt was authorized: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" 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"/>

Please use this space to provide any explanations or comments:

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	\$ 92,203	
5-2 Certificates of deposit	\$ 30,396	
Total Cash Deposits		\$ 122,599
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 122,599

Please answer the following questions by marking in the appropriate boxes

	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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes No

- 6-1 Does the entity have capital 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:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 227,448	\$ -	\$ -	\$ 227,448
Buildings	\$ 6,965	\$ -	\$ -	\$ 6,965
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Pool built in 1996	\$ 76,812	\$ -	\$ -	\$ 76,812
Accumulated Depreciation	\$ (181,583)	\$ (8,496)	\$ -	\$ (190,079)
TOTAL	\$ 129,642	\$ (8,496)	\$ -	\$ 121,146

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No

- 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	\$ -

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? Yes No N/A
-
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Yes No N/A

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

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 95,878

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

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: **Please list the NEW name & PRIOR name:**

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Parks and recreation services, water and sewer, roadways, sidewalks, street improvements

10-4 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:**

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

If yes:

Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	10.468
Total mills	10.468

Bond Redemption mills	-
General/Other mills	10.468
Total mills	10.468

Please use this space to provide any explanations or comments:

PART 11 - 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

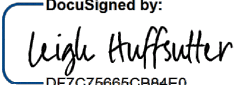
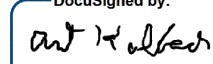
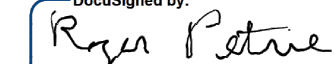
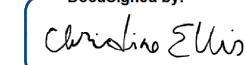
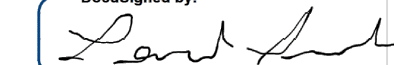
Policy - Requirements

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.

Print the names of ALL members of current governing body below. Print Board Member's Name		A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.	
Board Member 1	LEIGH HUFFSTUTTER	I _____, attest 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 2022	DocuSigned by:  DF7C76665CB84E0...
Board Member 2	ART KALBACH	I _____, attest 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 2022	DocuSigned by:  A1A9A3AD81B841F...
Board Member 3	ROGER PETRIE	I _____, attest 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 2022	DocuSigned by:  5B7FE69AE66342F...
Board Member 4	CHRISTINE ELLIS	I _____, attest 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 2022	DocuSigned by:  1EC606371271439...
Board Member 5	LEONARD SZMURLO	I _____, attest 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 2023	DocuSigned by:  ABC40644575C481...
Board Member 6		I _____, attest 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 I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020 FOR THE **CORINTHIAN HILL METOPOLITAN DISTRICT**, STATE OF COLORADO.

WHEREAS, the Board of Directors of CORINTHIAN HILL METOPOLITAN DISTRICT wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for CORINTHIAN HILL METOPOLITAN DISTRICT exceeded \$100,000 for Fiscal Year 2020; and

WHEREAS, an application for exemption from audit for CORINTHIAN HILL METOPOLITAN DISTRICT has been prepared by Tyra Litzau of BDO USA, LLP, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the CORINTHIAN HILL METOPOLITAN DISTRICT that the application for exemption from audit for CORINTHIAN HILL METOPOLITAN DISTRICT for the Fiscal Year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the CORINTHIAN HILL METOPOLITAN DISTRICT; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the CORINTHIAN HILL METOPOLITAN DISTRICT for the fiscal year ended December 31, 2020.

ADOPTED THIS _____, A.D. 2020

DocuSigned by:

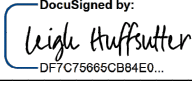
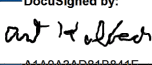
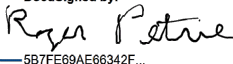
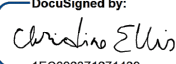
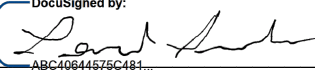
DE7C75685FCB84E0
LEIGH HUFFSTUTTER, Chairman

ATTEST:

DocuSigned by:

5B7FE69AE66342F...
Roger Petrie, Secretary

Type or Print Names of
Members of Governing Body Date Term Expires Signature

LEIGH HUFFSTUTTER	May, 2022	 DocuSigned by: Leigh Huffstutter DF7C75665CB84E0...
ART KALBACH	May, 2022	 DocuSigned by: Art Kalbach A1A9A3AD81B841F...
ROGER PETRIE	May, 2022	 DocuSigned by: Roger Petrie 5B7FE69AE66342F...
CHRISTINE ELLIS	May, 2022	 DocuSigned by: Christine Ellis 1EC606371271439...
LEONARD SZMURLO	May, 2023	 DocuSigned by: Leonard Szmurlo ABC40644575C481...



Tel: 970-352-1700
Fax: 970-352-1708
www.bdo.com

2015 Clubhouse Drive, Suite 203
Greeley, CO 80634

Independent Accountant's Compilation Report

Board of Directors
Corinthian Hill Metropolitan District
Silverthorne, Colorado

Management is responsible for the application for exemption from audit of the Corinthian Hill Metropolitan District (the "District") as of December 31, 2020 included in the accompanying prescribed form in accordance with the Colorado state statute section 29-1-604, C.R.S. 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 application for exemption from audit 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 application for exemption from audit included in the accompanying prescribed form.

The application for exemption from audit included in the accompanying prescribed form is presented in accordance with the requirements of Colorado state statute section 29-1-604, C.R.S., and is not intended to be a complete presentation of the District's assets and liabilities.

This report is intended solely for the information and use of Board of directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

BDO USA, LLP

March 26, 2021

Certificate Of Completion

Envelope Id: 2C97870822784150A9E4F619EDFFF60D	Status: Completed
Subject: Please DocuSign: Corinthina Hill Metro District_Exemption from Audit_12.31.2020.pdf	
BDO Office Location: Denver	
GFR Client Number: n/a	
Document Type: MSA/SA/SOW/Engagement Document	
Source Envelope:	
Document Pages: 12	Signatures: 12
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	BDO eSign Colorado Audit
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	5300 Patterson Ave SE, STE 100
	Grand Rapids, MI 49512
	BDOeSignCOL-Audit@bdo.com
	IP Address: 4.53.9.34


Record Tracking

Status: Original	Holder: BDO eSign Colorado Audit	Location: DocuSign
3/29/2021 5:24:23 PM	BDOeSignCOL-Audit@bdo.com	

Signer Events

Leigh Huffsutter
leighhuffsutter@gmail.com
Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

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Signature Adoption: Pre-selected Style
Using IP Address: 71.237.78.240
Signed using mobile

Timestamp

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Signed: 3/30/2021 9:20:45 AM

Electronic Record and Signature Disclosure:
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Roger Petrie
roger.petrie.rp@gmail.com
Security Level: Email, Account Authentication (None)

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Art Kalbach
art.k@comcast.net
Security Level: Email, Account Authentication (None)

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Signed using mobile

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Electronic Record and Signature Disclosure:
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ID: a4373735-ff6c-4e49-adf6-26e0265c85ac

Christine Ellis
cmellis955@gmail.com
Security Level: Email, Account Authentication (None)

DocuSigned by:

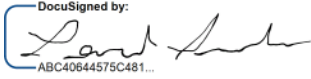
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Signed: 3/30/2021 6:19:46 PM

Signer Events	Signature	Timestamp
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Electronic Record and Signature Disclosure:
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ID: 9316b799-2451-42c9-b4de-5cfd2b6f2a6

Leonard Szmurlo
smuzfam@gmail.com
Security Level: Email, Account Authentication (None)



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Signed: 3/30/2021 6:22:39 PM

Signature Adoption: Drawn on Device
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Signed using mobile

Electronic Record and Signature Disclosure:
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In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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PJ Burris
pburris@bdo.com
BDO USA, LLP
Security Level: Email, Account Authentication (None)



Sent: 3/29/2021 5:24:23 PM
Viewed: 3/29/2021 5:24:23 PM
Signed: 3/29/2021 5:24:23 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Tyra Litzau
tlitzau@bdo.com
BDO USA LLP
Security Level: Email, Account Authentication (None)



Sent: 3/30/2021 6:22:41 PM
Viewed: 3/30/2021 7:06:17 PM

Electronic Record and Signature Disclosure:
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	3/30/2021 6:21:10 PM
Signing Complete	Security Checked	3/30/2021 6:22:39 PM
Completed	Security Checked	3/30/2021 6:22:41 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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CONSUMER DISCLOSURE

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