

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Comanche Crossing Metropolitan District
ADDRESS	6105 S. Main Street, Ste 200 Aurora, CO 80016
CONTACT PERSON	Justin Reyher
PHONE	720-939-9494
EMAIL	justin@beaconrealestateservices.com
FAX	

For the Year Ended
12/31/21
or fiscal year ended:

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:	Leslie Monroe
TITLE	Accountant
FIRM NAME (if applicable)	Accounting Associates, LLC
ADDRESS	PO Box 1892, Gypsum, CO 81637
PHONE	970-379-2729
DATE PREPARED	2/28/2022

PREPARER (SIGNATURE REQUIRED)

	03/10/2022
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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>
	☐	☑

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	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 50,338	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 2,704	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest Income	\$ 2,480	
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	\$ -	
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):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 55,522	

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	
3-1	Administrative	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 2,610	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 6,981	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 47	
3-10	Utilities and telephone	\$ -	
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): collection fees	\$ 791	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 10,430	

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:	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input 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	\$ 74,110	\$ -	\$ 35,805
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ 74,110	\$ -	\$ 35,805

*must tie 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 type="checkbox"/>	<input type="checkbox"/>	
If yes:	How much?	\$ 159,000,000.00		
	Date the debt was authorized:	11/14/2008		
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?	\$ -		

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	\$ 9,929		
5-2	Certificates of deposit	\$ -		
	Total Cash Deposits		\$ 9,929	
	Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -		
		\$ -		
		\$ -		
		\$ -		
5-3	Total Investments		\$ -	
	Total Cash and Investments		\$ 9,929	

Please answer the following questions by marking in the appropriate boxes

Yes No N/A

		Yes	No	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	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.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

		Yes	No	
6-1	Does the entity have capital assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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"/>	
	no capital assets	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -
	Accumulated Depreciation	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -

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

		Yes	No	
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.):	\$ -		
	TOTAL	\$ -		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -		

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	\$ 4,250

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.
 Yes No

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: Yes No

10-2 Has the entity changed its name in the past or current year?
 Yes No

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?
 Please indicate what services the entity provides:
 Yes No

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:
 Yes No

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the
 If yes: Date Filed:
 Yes No

10-6 Does the entity have a certified Mill Levy?
 Yes No

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

Bond Redemption mills	-
General/Other mills	38.320
Total mills	38.320

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?



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.	A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name Craig Rathbun	I <u>Craig Rathbun</u> , 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: <u></u> Date: <u>03/04/2022</u> My term Expires: <u>May 2023</u>
Board Member 2	Print Board Member's Name Lonnie Clark	I <u>Lonnie Clark</u> , 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: <u></u> Date: <u>03/03/2022</u> My term Expires: <u>May 2022</u>
Board Member 3	Print Board Member's Name Steven Marshall	I <u>Steve Marshall</u> , 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: <u></u> Date: <u>03/09/2022</u> My term Expires: <u>May 2023</u>
Board Member 4	Print Board Member's Name Robert Stewart	I <u>Robert Stewart</u> , 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: <u></u> Date: <u>03/09/2022</u> My term Expires: <u>May 2022</u>
Board Member 5	Print Board Member's Name	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 6	Print Board Member's Name	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	Print Board Member's Name	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: _____



Certificate of Completion

Document Information

Document Number: d5197aaf-3755-4d0c-ac34-10de2800d149
Document Name: 2021 Audit Exemption Application 3-3-22
Subject: n/a n/a n/a CO n/a
Date Created: 3/3/2022 7:20:20 AM (MST)
Date Modified: 3/10/2022 8:37:07 AM (MST)
Document Owner: Justin Reyher
Signatures: 5

Signatures/Initials

Lonnie L Clark
Signed: 3/3/2022 8:28:20 AM (MST)
IP Address: 174.202.167.118

CTM eSignature by:
Lonnie L Clark
1eece256-4525-42e1-9ad5-55d624334938

Leslie Monroe
Signed: 3/10/2022 8:37:06 AM (MST)
IP Address: 24.4.245.67

CTM eSignature by:
Leslie Monroe
0beabaf6-8f5c-412c-957e-8830a3d5a422

Craig Rathbun
Signed: 3/4/2022 7:28:28 AM (MST)
IP Address: 71.205.236.133

CTM eSignature by:
Craig Rathbun
7d1f3357-9fbd-410b-8380-b72aeb51d39b

Robert Stewart
Signed: 3/9/2022 5:41:42 PM (MST)
IP Address: 8.25.242.72

CTM eSignature by:
Robert Stewart
9805d560-329d-4920-b265-35a0a1ac2171

Steve Marshall
Signed: 3/9/2022 10:43:10 AM (MST)
IP Address: 73.203.120.233

CTM eSignature by:
Steve Marshall
1e30c317-8db0-46d5-8a90-592499c73c1f

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 FOR THE Comanche Crossing Metropolitan District, STATE OF COLORADO.

WHEREAS, the Board of Directors of Comanche Crossing Metropolitan 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 and 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 revenue nor expenditures for Comanche Crossing Metropolitan District exceeded \$100,000 for Fiscal Year 2020; and

WHEREAS, an application for exemption from audit for Comanche Crossing Metropolitan District has been prepared by Leslie Monroe, a person skilled in governmental accounting; and

NOW THEREFORE, be it resolved/ordained by the Board of Directors of Comanche Crossing Metropolitan District that the application for exemption from audit for Comanche Crossing Metropolitan District for the Fiscal Year ended December 31st, 2021, has been personally reviewed and is hereby approved by a majority of the Board of Directors of Comanche Crossing Metropolitan 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 Comanche Crossing Metropolitan District for the fiscal year ended December 31st, 2021.

ADOPTED THIS 3rd day of March, A.D. 2021.


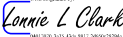




Justin Reyher, Administrator

ATTEST:



Craig Rathbun, President

Names Members of Governing Body	Term Expires	Signature
<u>Craig Rathbun</u>	<u>May 2023</u>	<u></u>
<u>Lonnie Clark</u>	<u>May 2022</u>	<u></u>
<u>Robert Stewart</u>	<u>May 2022</u>	<u></u>
<u>Steve Marshall</u>	<u>May 2023</u>	<u></u>
<u>Vacant</u>		



Certificate of Completion

Document Information

Document Number: 237bf1d6-ad51-4e01-8d7d-b368c0ab0378
Document Name: Resolution for Exemption From Audit 2021
Subject: n/a n/a n/a CO n/a
Date Created: 3/3/2022 7:24:30 AM (MST)
Date Modified: 3/9/2022 5:42:23 PM (MST)
Document Owner: Justin Reyher
Signatures: 6

Signatures/Initials

Lonnie L Clark
Signed: 3/3/2022 8:29:44 AM (MST)
IP Address: 174.202.167.118

CTM eSignature by:
Lonnie L Clark
04017070-3a75-43da-8917-2d650c28294e

Justin Reyher
Signed: 3/9/2022 8:07:11 AM (MST)
IP Address: 73.243.196.69

CTM eSignature by:
Justin Reyher
c75130ac-e989-4510-9907-0580efcd9d35

Steve Marshall
Signed: 3/9/2022 10:43:39 AM (MST)
IP Address: 73.203.120.233

CTM eSignature by:
Steve Marshall
cbca26af-ca24-43be-b551-836c19ead771

Craig Rathbun
Signed: 3/9/2022 8:10:39 AM (MST)
IP Address: 71.205.236.133

CTM eSignature by:
Craig Rathbun
89881257-a3c6-4ac1-9fa5-7f34a38054a8

Craig Rathbun
Signed: 3/9/2022 8:10:39 AM (MST)
IP Address: 71.205.236.133

CTM eSignature by:
Craig Rathbun
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Robert Stewart
Signed: 3/9/2022 5:42:23 PM (MST)
IP Address: 8.25.242.72

CTM eSignature by:
Robert Stewart
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