

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Vineyard Metropolitan District
c/o Colarelli Construction
111 S. Tejon, Suite 112
Colorado Springs, Colorado 80903

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

CONTACT PERSON
PHONE
EMAIL
FAX

Vince Colarelli
719-475-7997
vince@colarelliconstruction.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

Ellen Fisher
Partner
Stockman Kast Ryan & Company, LLP
102 N Cascade Ave, Suite 400, Colorado Springs, Co 80903
719-630-1186

PREPARER (SIGNATURE REQUIRED)

Ellen S Fisher

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)



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)	\$ -	
2-2	Specific ownership	\$ -	
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	\$ -	
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)	\$ 15,757	
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	\$ 15,757	

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	\$ 338	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 9,520	
3-7	Accounting and legal fees	\$ 25,391	
3-8	Repair and maintenance	\$ 25,908	
3-9	Supplies	\$ -	
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):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 61,157	

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 checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:
<div style="border: 1px solid black; padding: 2px; color: red; font-weight: bold;">There is no set debt repayment schedule. Developer advances will be repaid if and when funds become available in the future.</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; height: 20px; width: 100%;"></div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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	\$ 732,143	\$ 15,757	\$ -	\$ 747,900
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 732,143	\$ 15,757	\$ -	\$ 747,900

*must tie to prior year ending balance

- | | | Yes | No |
|-----|--|-------------------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt?
If yes: How much? \$ 54,000,000.00
Date the debt was authorized: 11/1/2012 | <input checked="" type="checkbox"/> | <input 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	\$ -	
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			\$ -

- | | | 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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 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

- 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

No capital assets were held.

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

- 7-1 Does the entity have an "old hire" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' 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 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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General fund	\$ 95,550
Capital projects fund	\$ 1,069,950

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?

10-1

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

10-2

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

10-3 Is the entity a metropolitan district?

10-3

Please indicate what services the entity provides:

Construction and maintenance of public improvements including common areas, landscaping,

10-4 Does the entity have an agreement with another government to provide services?

10-4

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

10-5

If yes: Date Filed:

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

10-6

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

Bond Redemption mills

	-
--	---

General/Other mills

	-
--	---

Total mills

	-
--	---

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 MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Vince Colarelli	I Vince Colarelli , 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>Vince Colarelli</u> Date: <u>03/29/2022</u> My term Expires: <u>May 2022</u>
Board Member 2	Janet Colarelli	I Janet Colarelli , 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>Janet Colarelli</u> Date: <u>03/29/2022</u> My term Expires: <u>May 2022</u>
Board Member 3	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 4	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 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: _____

SIGNATURE CERTIFICATE




REFERENCE NUMBER

8698A7F1-2ED9-497F-BF74-62A279045E50

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 8698A7F1-2ED9-497F-BF74-62A279045E50</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/25/2022 16:24 EDT</p> <p>Executed At 03/29/2022 13:03 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 61ae34cb61db936a9eafbdf44a28e5c25b114900e88b0f8c5d659eae9372176</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Vineyardmetrodistrict21 Final</p> <p>Filename vineyardmetrodistrict21_final.pdf</p> <p>Pages 10 pages</p> <p>Content Type application/pdf</p> <p>File Size 408 KB</p> <p>Original Checksum 84db5b97bbb2ad375fbd2502d22b5085af6d4af907c5c01e2449feaa5039c220</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Beth Backora</p> <p>Email bbackora@skrco.com</p> <p>Components 0</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 682fb9d7ec69d586725d2ee3415200824df4f1db49b970c5a1435657824498f4</p> <p>IP Address 4.34.44.38</p> <p>Device Chrome via Windows</p>	<p>Viewed At 03/29/2022 13:03 EDT</p> <p>Identity Authenticated At 03/29/2022 13:03 EDT</p> <p>Signed At 03/29/2022 13:03 EDT</p>
<p>Name Vince Colarelli</p> <p>Email vince@colarelliconstruction.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum a1c3eef889ab696d3d75277fe58ad898c586acea7c13ebb3e8623fbe92f0c210</p> <p>IP Address 66.195.82.190</p> <p>Device Chrome via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 1924AC57</p>	<p>Viewed At 03/29/2022 12:56 EDT</p> <p>Identity Authenticated At 03/29/2022 12:59 EDT</p> <p>Signed At 03/29/2022 12:59 EDT</p>
<p>Name Janet Colarelli</p> <p>Email vjcolarelli@aol.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 5ef571957e886966760b8e72c2a15332080645fc6fe2485b17b4cc0c4100b686</p> <p>IP Address 199.217.32.2</p> <p>Device Chrome via Windows</p> <p>Typed Signature</p>	<p>Viewed At 03/29/2022 12:43 EDT</p> <p>Identity Authenticated At 03/29/2022 12:44 EDT</p> <p>Signed At 03/29/2022 12:44 EDT</p>



Signature Reference ID
E59B5277

AUDITS

TIMESTAMP	AUDIT
03/25/2022 16:24 EDT	Beth Backora (bbackora@skrco.com) created document 'vineyardmetrodistrict21_final.pdf' on Chrome via Windows from 50.200.88.110.
03/25/2022 16:24 EDT	Janet Colarelli (vjcolarelli@aol.com) was emailed a link to sign.
03/25/2022 16:24 EDT	Vince Colarelli (vince@colarelliconstruction.com) was emailed a link to sign.
03/29/2022 12:40 EDT	Vince Colarelli (vince@colarelliconstruction.com) was emailed a reminder.
03/29/2022 12:41 EDT	Janet Colarelli (vjcolarelli@aol.com) was emailed a reminder.
03/29/2022 12:43 EDT	Janet Colarelli (vjcolarelli@aol.com) viewed the document on Chrome via Windows from 199.217.32.2.
03/29/2022 12:44 EDT	Janet Colarelli (vjcolarelli@aol.com) authenticated via email on Chrome via Windows from 199.217.32.2.
03/29/2022 12:44 EDT	Janet Colarelli (vjcolarelli@aol.com) signed the document on Chrome via Windows from 199.217.32.2.
03/29/2022 12:56 EDT	Vince Colarelli (vince@colarelliconstruction.com) viewed the document on Chrome via Windows from 66.195.82.190.
03/29/2022 12:59 EDT	Vince Colarelli (vince@colarelliconstruction.com) authenticated via email on Chrome via Windows from 66.195.82.190.
03/29/2022 12:59 EDT	Vince Colarelli (vince@colarelliconstruction.com) signed the document on Chrome via Windows from 66.195.82.190.
03/29/2022 13:01 EDT	Beth Backora (bbackora@skrco.com) was emailed a reminder.
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03/29/2022 13:03 EDT	Beth Backora (bbackora@skrco.com) viewed the document on Chrome via Windows from 4.34.44.38.
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03/29/2022 13:03 EDT	Beth Backora (bbackora@skrco.com) signed the document on Chrome via Windows from 4.34.44.38.

ACCOUNTANTS' COMPILATION REPORT

To Management
Vineyard Metropolitan District
Colorado Springs, Colorado

Management is responsible for the accompanying financial statements of Vineyard Metropolitan District (the District) which comprise schedules of revenue and expenditures/expenses for the year ended December 31, 2021, included in the accompanying prescribed form on page 5. 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 AICPA. 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 financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Office of the State Auditor, Local Government Audit Division and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplemental information on pages 2 through 4 and 6 through 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

This report is intended solely for the information and use of the management of Vineyard Metropolitan District and the Office of the State Auditor, Local Government Audit Division and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to the District.

Stockman Kast Ryan + Co. LLP

March 23, 2022