

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Comanche Crossing Metropolitan District
c/o Beacon Real Estate
9250 E Costilla Ave, Ste 230
Greenwood Village, CO 80112
Justin Reyher
720-939-9494
junstin@beaconrealestateservices.com

For the Year Ended
12/31/22
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

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

Leslie Monroe
Accountant
Accounting Associates, LLC
PO Box 1892, Gypsum, CO 81637
970-379-2729
3/3/2023

PREPARER (SIGNATURE REQUIRED)



03/15/2023

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)	\$ 1,897	
2-2	Specific ownership	\$ 111	
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	\$ 20	
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	Review Fees	\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 2,028	

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	\$ 33	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 540	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 250	
3-7	Accounting and legal fees	\$ 4,158	
3-8	Repair and maintenance	\$ -	
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	\$ 4,981	

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; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input 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%; margin-top: 5px;"></div>	<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)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 38,305	\$ -	\$ -	\$ 38,305
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 38,305	\$ -	\$ -	\$ 38,305

*must tie to prior year ending balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 159,000,000.00 Date the debt was authorized: 11/14/2008	<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	\$ 6,430	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 6,430
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
5-3 Total Investments		\$ -
Total Cash and Investments		\$ 6,430

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 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 AND RIGHT-TO-USE ASSETS

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

- | | 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

Complete the following capital & right-to-use 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)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firefighters' 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.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <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"/> |
| | | | |

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 6,273

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:

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	38.318
Total mills	38.318

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	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>Lonnie L Clark</u> Date: <u>03/16/2023</u> My term Expires: <u>May 2025</u>
Board Member 2	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>Robert Stewart</u> Date: <u>03/29/2023</u> My term Expires: <u>May 2025</u>
Board Member 3	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>Craig Rathbun</u> Date: <u>03/15/2023</u> My term Expires: <u>May 2023</u>
Board Member 4	Steve 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>Steve Marshall</u> Date: <u>03/16/2023</u> My term Expires: <u>May 2023</u>
Board Member 5		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		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: _____



Certificate of Completion

Document Information

Document Number: 1b1e64ee-1c3a-48c9-b0d2-0dd29e69c3f0
Document Name: 2022 Audit Exemption Application 3-14-23
Subject: n/a n/a n/a CO n/a
Date Created: 3/14/2023 6:08:33 PM (MST)
Date Modified: 3/29/2023 8:31:08 AM (MST)
Document Owner: Justin Reyher
Signatures: 5

Signatures/Initials

Lonnie L Clark
Signed: 3/16/2023 6:18:21 AM (MST)
IP Address: 174.202.165.200

CTM eSignature by:
Lonnie L Clark
e5326a35-4d06-4723-b924-36b94705710f

Leslie Monroe
Signed: 3/15/2023 8:09:49 AM (MST)
IP Address: 70.59.60.249

CTM eSignature by:
Leslie Monroe
a9443222-c92b-4013-9737-99d3cc09365f

Robert Stewart
Signed: 3/29/2023 8:31:08 AM (MST)
IP Address: 148.59.29.251

CTM eSignature by:
Robert Stewart
d1b1a656-53bf-4680-b284-3c36223671de

Craig Rathbun
Signed: 3/15/2023 9:55:55 AM (MST)
IP Address: 98.55.54.179

CTM eSignature by:
Craig Rathbun
2d55c58f-c1a1-44fb-acb5-cdada51a5681

Steve Marshall
Signed: 3/16/2023 11:44:15 AM (MST)
IP Address: 73.203.120.233

CTM eSignature by:
Steve Marshall
99aa50c0-38b8-4d1a-b258-6c6719a5a4c7

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 2022 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 2022; 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, 2022, 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, 2022.

ADOPTED THIS 14th day of March, A.D. 2023.


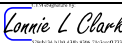


C.D. Signature:


Justin Reyher, Administrator

ATTEST:

C.D. Signature:


Craig Rathbun, President

<u>Names Members of Governing Body</u>	<u>Term Expires</u>	<u>Signature</u>
<u>Craig Rathbun</u>	<u>May 2023</u>	<u></u>
<u>Lonnie Clark</u>	<u>May 2025</u>	<u></u>
<u>Robert Stewart</u>	<u>May 2025</u>	<u></u>
<u>Steve Marshall</u>	<u>May 2023</u>	<u></u>
<u>Vacant</u>		



Certificate of Completion

Document Information

Document Number: 4652aece-47f9-4678-aa50-c638c19baeb3
Document Name: Resolution for Exemption From Audit 2022
Subject: n/a n/a n/a CO n/a
Date Created: 3/14/2023 6:05:28 PM (MST)
Date Modified: 3/30/2023 12:30:13 PM (MST)
Document Owner: Justin Reyher
Signatures: 6

Signatures/Initials

Lonnie L Clark
Signed: 3/16/2023 6:19:13 AM (MST)
IP Address: 174.202.165.200

CTM eSignature by:
Lonnie L Clark
579cb134-b1b0-438b-9806-71c3ecef1733

Justin Reyher
Signed: 3/16/2023 10:27:28 AM (MST)
IP Address: 71.229.224.168

CTM eSignature by:
Justin Reyher
74057fed-8a58-4409-b4c8-33a83afae88e

Craig Rathbun
Signed: 3/15/2023 9:56:25 AM (MST)
IP Address: 98.55.54.179

CTM eSignature by:
Craig Rathbun
100c1dc1-f501-4ad9-8d63-430ff4bacf3b

Craig Rathbun
Signed: 3/15/2023 9:56:25 AM (MST)
IP Address: 98.55.54.179

CTM eSignature by:
Craig Rathbun
de90ae17-7ce2-4cf8-a27a-3d0e38b0ea88

Robert Stewart
Signed: 3/30/2023 12:30:13 PM (MST)
IP Address: 148.59.29.253

CTM eSignature by:
Robert Stewart
1971470a-366a-4e45-b816-0997aff344cd

Steve Marshall
Signed: 3/16/2023 11:44:53 AM (MST)
IP Address: 73.203.120.233

CTM eSignature by:
Steve Marshall
8a00dfc2-3faa-4e61-842d-1ef195bd5982