

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Saddle Rock South MD No. 2  
c/o White Bear Ankele Tanaka & Waldron, P.C.  
2154 East Commons Avenue, Suite 2000  
Centennial, CO 80122  
Jennifer Gruber Tanaka  
303-658-1800  
jtanaka@wbapc.com

For the Year Ended  
12/31/2022  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

## 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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY

Diane Wheeler  
District Accountant  
Simmons & Wheeler, P.C.  
304 Inverness Way South, Suite 490 Englewood, CO 80112  
303-689-0833  
2/28/2023  
CPA engaged to prepare financial statements for the District

**PREPARER (SIGNATURE REQUIRED)**

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:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

**\* Indicate Name of Fund**  
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Debt Service Fund	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund				Fund*	Fund*	
<b>Assets</b>								
1-1	Cash & Cash Equivalents	\$ -	\$ -	-	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 5,292	\$ 1,838	-	Investments	\$ -	\$ -	
1-3	Receivables	\$ 1,565	\$ 1,230	-	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	-	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 328,058	\$ 257,760	-	Other Current Assets [specify...]	\$ -	\$ -	
1-6	All Other Assets [specify...]	\$ -	\$ -	-		\$ -	\$ -	
1-7	Lease Receivable (as Lessor)	\$ -	\$ -	-	Total Current Assets	\$ -	\$ -	
1-8		\$ -	\$ -	-	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	-	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -	-		\$ -	\$ -	
1-11		\$ -	\$ -	-		\$ -	\$ -	
	<b>(add lines 1-1 through 1-10)</b>	\$ 334,915	\$ 270,828		<b>TOTAL ASSETS</b>	\$ -	\$ -	
<b>Deferred Outflows of Resources:</b>								
1-12	[specify...]	\$ -	\$ -	-	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	-	[specify...]	\$ -	\$ -	
1-14		\$ -	\$ -	-	<b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15		\$ 334,915	\$ 270,828		<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>								
1-16	Accounts Payable	\$ 6,857	\$ 13,068	-	Liabilities	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	-	Accounts Payable	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	-	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	-	Accrued Interest Payable	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	-	Due to Other Entities or Funds	\$ -	\$ -	
1-21	<b>(add lines 1-16 through 1-20)</b>	\$ 6,857	\$ 13,068		All Other Current Liabilities	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	-	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-23		\$ -	\$ -	-	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-24		\$ -	\$ -	-	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-25		\$ -	\$ -	-	Other Liabilities [specify...]	\$ -	\$ -	
1-26		\$ -	\$ -	-		\$ -	\$ -	
1-27		\$ -	\$ -	-		\$ -	\$ -	
	<b>(add lines 1-21 through 1-26)</b>	\$ 6,857	\$ 13,068		<b>TOTAL LIABILITIES</b>	\$ -	\$ -	
<b>Deferred Inflows of Resources:</b>								
1-28	Deferred Property Taxes	\$ 328,058	\$ 257,760	-	Deferred Inflows of Resources	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	-	Pension/OPEB Related	\$ -	\$ -	
1-30		\$ -	\$ -	-	Other [specify...]	\$ -	\$ -	
	<b>(add lines 1-28 through 1-29)</b>	\$ 328,058	\$ 257,760		<b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>								
1-31	Nonspendable Prepaid	\$ -	\$ -	-	Net Position	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	-	Net Investment in Capital Assets	\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	-	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	-	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	-	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	-	Undesignated/Unrestricted	\$ -	\$ -	
1-37		\$ -	\$ -	-		\$ -	\$ -	
	<b>(add lines 1-31 through 1-36)</b>	\$ -	\$ -	-	<b>TOTAL FUND BALANCE</b>	\$ -	\$ -	
	This total should be the same as line 3-33	\$ -	\$ -	-	This total should be the same as line 3-33	\$ -	\$ -	
1-38		\$ 334,915	\$ 270,828		<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	
	<b>(add lines 1-27, 1-30 and 1-37)</b>	\$ 334,915	\$ 270,828		This total should be the same as line 1-15	\$ -	\$ -	
	This total should be the same as line 1-15	\$ 334,915	\$ 270,828		<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Debit Service Fund	Description	Proprietary/Fiduciary Funds	
		General Fund				Fund*	Fund*
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 10-6)	\$ 336,152	\$ 264,119		Property (include mills levied in Question 10-6)	\$ -	\$ -
2-2	Specific Ownership	\$ 21,195	\$ 16,653		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	<b>Add lines 2-1 through 2-7</b>	<b>\$ 357,347</b>	<b>\$ 280,772</b>		<b>Add lines 2-1 through 2-7</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL TAX REVENUE</b>				<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	\$ 312	\$ 1,794		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	<b>Add lines 2-8 through 2-23</b>	<b>\$ 357,659</b>	<b>\$ 282,566</b>		<b>Add lines 2-8 through 2-23</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL REVENUES</b>				<b>TOTAL REVENUES</b>		
<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -		Debt Proceeds	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -		Lease Proceeds	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -		Developer Advances	\$ -	\$ -
2-28	Other (specify...):	\$ -	\$ -		Other (specify...):	\$ -	\$ -
2-29	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>		<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL OTHER FINANCING SOURCES</b>				<b>TOTAL OTHER FINANCING SOURCES</b>		
2-30	<b>Add lines 2-24 and 2-29</b>	<b>\$ 357,659</b>	<b>\$ 282,566</b>		<b>Add lines 2-24 and 2-29</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		
						<b>GRAND TOTALS</b>	<b>\$ 640,225</b>

Please use this space to provide explanation of any items on this page

**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		Debt Service Fund	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund				Fund*	Fund*	
<b>Expenditures</b>								
3-1	General Government	\$ 5,047	\$ 3,965		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	\$ 352,612	\$ 278,601		Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -		Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -		Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -		Debt Service	\$ -	\$ -	
3-15	Principal (should match amount in 4-4)	\$ -	\$ -		Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ -		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>\$ 357,659</b>	<b>\$ 282,566</b>		<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>640,225</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/Amortization	\$ -	\$ -	
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 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ -</b>	<b>\$ -</b>	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -		Net Increase (Decrease) in Net Position	\$ -	\$ -	
	Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -		Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
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)	\$ -	\$ -		Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -		Net Position, December 31	\$ -	\$ -	
	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -		Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
	This total should be the same as line 1-37.	\$ -	\$ -		This total should be the same as line 1-37.	\$ -	\$ -	

**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.

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?	YES	NO	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	N/A - No debt	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	N/A - No debt	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	General obligation bonds	Outstanding at beginning of year*	Issued during year	Retired during year
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

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

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES  NO

If yes: How much? \$ 22,875,000

Date the debt was authorized: 1/16/1998

4-6 Does the entity intend to issue debt within the next calendar year? YES  NO

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES  NO

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements? YES  NO

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? YES  NO

What are the annual lease payments? \_\_\_\_\_

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL	
5-2	Certificates of deposit	\$ -	\$ -	
	<b>TOTAL CASH DEPOSITS</b>	<b>\$ -</b>	<b>\$ -</b>	
	Investments (if investment is a mutual fund, please list underlying investments):			
	COLOTRUST	\$ 17,130		
		\$ -		
		\$ -		
		\$ -		
	<b>TOTAL INVESTMENTS</b>	<b>\$ 17,130</b>	<b>\$ 17,130</b>	
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 17,130</b>	<b>\$ 17,130</b>	

**Please answer the following question by marking in the appropriate box**

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES  NO

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: YES  NO

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

YES  NO

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

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Complete the following Capital & Right-To-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

YES  NO

Please use this space to provide any explanations or comments:

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?  YES  NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?  YES  NO

**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  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 appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 359,407
Debt Service Fund	\$ 292,224
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

**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(6)]?  YES  NO

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.

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  NO

If yes:

Date of formation:

- 10-2 Has the entity changed its name in the past or current year?  YES  NO

If Yes:

NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district?  YES  NO

- 10-4 Please indicate what services the entity provides:  YES  NO

- 10-5 Does the entity have an agreement with another government to provide services?  YES  NO

If yes: List the name of the other governmental entity and the services provided:  YES  NO

- 10-6 Does the entity have a certified mill levy?  YES  NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	11,000
General/Other mills	14,000
<b>Total mills</b>	<b>25,000</b>

Please use this space to provide any additional explanations or comments not previously included:



# 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	<p><b>Howard Johnson</b></p> <p>Full Name</p> <p>I, <b>Howard Johnson</b>, 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.</p> <p>Signed: <u>Howard Johnson</u> Date: <u>Mar 2, 2023</u></p> <p>My term Expires: <u>May 2023</u></p>
2	<p><b>Jason Inzer</b></p> <p>Full Name</p> <p>I, <b>Jason Inzer</b>, 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.</p> <p>Signed: <u>[Signature]</u> Date: <u>Mar 2, 2023</u></p> <p>My term Expires: <u>May 2025</u></p>
3	<p>Full Name</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
4	<p>Full Name</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
5	<p>Full Name</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
6	<p>Full Name</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
7	<p>Full Name</p> <p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>











# 2022 Saddle Rock South #2

Final Audit Report

2023-03-02

Created:	2023-03-02
By:	Kimberly Johanns (Kimberly@simmonsweeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA84zDtlwoHMsCi9ohkcpP3DsR7jdK1JkH

## "2022 Saddle Rock South #2" History

-  Document created by Kimberly Johanns (Kimberly@simmonsweeler.com)  
2023-03-02 - 7:55:15 PM GMT
-  Document emailed to howard\_johnson@me.com for signature  
2023-03-02 - 7:56:18 PM GMT
-  Document emailed to jinzer.co@gmail.com for signature  
2023-03-02 - 7:56:18 PM GMT
-  Email viewed by howard\_johnson@me.com  
2023-03-02 - 8:15:09 PM GMT
-  Email viewed by jinzer.co@gmail.com  
2023-03-02 - 9:31:01 PM GMT
-  Signer jinzer.co@gmail.com entered name at signing as Jason inzer  
2023-03-02 - 9:34:08 PM GMT
-  Document e-signed by Jason inzer (jinzer.co@gmail.com)  
Signature Date: 2023-03-02 - 9:34:10 PM GMT - Time Source: server
-  Signer howard\_johnson@me.com entered name at signing as Howard Johnson  
2023-03-02 - 11:42:25 PM GMT
-  Document e-signed by Howard Johnson (howard\_johnson@me.com)  
Signature Date: 2023-03-02 - 11:42:27 PM GMT - Time Source: server
-  Agreement completed.  
2023-03-02 - 11:42:27 PM GMT