

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Ridgetop Village Metropolitan District
c/o SpencerFane LLP
1700 Lincoln Street, Suite 2000
Denver, CO 80203
Russell W. Dykstra
303-839-38000
rdykstra@spencerfane.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

Stephanie Net
Paralegal
SpencerFane LLP
1700 Lincoln Street, Suite 2000, Denver, CO 80203
303-839-3712
1/18/2023

PREPARER (SIGNATURE REQUIRED)

Stephanie Net

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)	\$ 44,000	
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	\$ 44,000	

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	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 2,000	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 500	
3-7	Accounting and legal fees	\$ 30,000	
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): Contingency	\$ 11,500	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 44,000	

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	\$ -	\$ 44,000	\$ -	\$ 44,000
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 44,000	\$ -	\$ 44,000

*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? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized:	\$ 30,000,000.00	11/5/2019
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		\$ -

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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? 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 & 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? 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	\$ 44,000

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	-
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

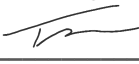
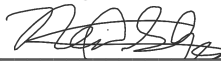

Policy - Requirements

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.		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 Tony Del Grippo	I <u>Tony Del Grippo</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>01/18/2023</u> My term Expires: <u>2025</u>
Board Member 2	Print Board Member's Name Neil Shea	I <u>Neil Shea</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>01/24/2023</u> My term Expires: <u>2025</u>
Board Member 3	Print Board Member's Name Jess Harris	I <u>Jess Harris</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>01/18/2023</u> My term Expires: <u>2025</u>
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

4BB7D17F-6CEA-4237-A4AD-F705A721F11A

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 4BB7D17F-6CEA-4237-A4AD-F705A721F11A</p> <p>Transaction Type Signature Request</p> <p>Sent At 01/18/2023 17:21 EST</p> <p>Executed At 01/24/2023 12:06 EST</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 18de4df09018b48f360abd4754baf40d164b47bac84513446fd70fe6d4b617f6</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Rvmd Docs For Signature</p> <p>Filename rvmd_docs_for_signature.pdf</p> <p>Pages 29 pages</p> <p>Content Type application/pdf</p> <p>File Size 627 KB</p> <p>Original Checksum 9593571749d11642102b90a1f284c863df20878fbc72e6ec4f0d95f8d7065915</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Neil Shea</p> <p>Email neil@visionacquisitions.com</p> <p>Components 7</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 21f3800b8a7df87963709ef774a7fcf7a4c503de72777bb56a64bf27b4621416</p> <p>IP Address 174.198.132.244</p> <p>Device Mobile Safari via iOS</p> <p>Drawn Signature </p> <p>Signature Reference ID 8A7389A3</p> <p>Signature Biometric Count 3</p>	<p>Viewed At 01/24/2023 12:06 EST</p> <p>Identity Authenticated At 01/24/2023 12:06 EST</p> <p>Signed At 01/24/2023 12:06 EST</p>
<p>Name Tony Del Grippo</p> <p>Email tdelgrippo@elevatedcommunities.com</p> <p>Components 7</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum db8869391f31e07507e968b29791ac37ff90c3cf87c80eaae817164249abda81</p> <p>IP Address 216.147.123.209</p> <p>Device Mobile Safari via iOS</p> <p>Drawn Signature </p> <p>Signature Reference ID 080DC303</p> <p>Signature Biometric Count 3</p>	<p>Viewed At 01/18/2023 17:22 EST</p> <p>Identity Authenticated At 01/18/2023 17:25 EST</p> <p>Signed At 01/18/2023 17:25 EST</p>
<p>Name Jess Harris</p>	<p>Status signed</p>	<p>Viewed At 01/18/2023 17:24 EST</p>

Email
jessmatthewharris@gmail.com

Components
2

Multi-factor Digital Fingerprint Checksum

5570ac9c9dcb4d1e33adb9ba9f4d502c26708ea318a7e39511b25a6a52fe4498

IP Address
98.43.225.47

Device
Chrome via Windows

Drawn Signature



Signature Reference ID
083D7C7E

Signature Biometric Count
1

Identity Authenticated At

01/18/2023 17:24 EST

Signed At

01/18/2023 17:24 EST

AUDITS

TIMESTAMP	AUDIT
01/18/2023 17:21 EST	Stephanie Net (snet@spencerfane.com) created document 'rvmd_docs_for_signature.pdf' on Chrome via Windows from 24.128.95.169.
01/18/2023 17:21 EST	Jess Harris (jessmatthewharris@gmail.com) was emailed a link to sign.
01/18/2023 17:21 EST	Tony Del Grippo (tdelgrippo@elevatedcommunities.com) was emailed a link to sign.
01/18/2023 17:21 EST	Neil Shea (neil@visionacquisitions.com) was emailed a link to sign.
01/18/2023 17:22 EST	Tony Del Grippo (tdelgrippo@elevatedcommunities.com) viewed the document on Mobile Safari via iOS from 216.147.123.209.
01/18/2023 17:24 EST	Jess Harris (jessmatthewharris@gmail.com) viewed the document on Chrome via Windows from 98.43.225.47.
01/18/2023 17:24 EST	Jess Harris (jessmatthewharris@gmail.com) authenticated via email on Chrome via Windows from 98.43.225.47.
01/18/2023 17:24 EST	Jess Harris (jessmatthewharris@gmail.com) signed the document on Chrome via Windows from 98.43.225.47.
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01/18/2023 17:25 EST	Tony Del Grippo (tdelgrippo@elevatedcommunities.com) signed the document on Mobile Safari via iOS from 216.147.123.209.
01/19/2023 15:23 EST	Neil Shea (neil@visionacquisitions.com) was emailed a reminder.
01/24/2023 11:05 EST	Neil Shea (neil@visionacquisitions.com) was emailed a reminder.
01/24/2023 12:00 EST	Neil Shea (neil@visionacquisitions.com) viewed the document on Mobile Safari via iOS from 174.198.132.244.
01/24/2023 12:06 EST	Neil Shea (neil@visionacquisitions.com) viewed the document on Mobile Safari via iOS from 174.198.132.244.
01/24/2023 12:06 EST	Neil Shea (neil@visionacquisitions.com) authenticated via email on Mobile Safari via iOS from 174.198.132.244.
01/24/2023 12:06 EST	Neil Shea (neil@visionacquisitions.com) signed the document on Mobile Safari via iOS from 174.198.132.244.