

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

PIONEER HILLS METROPOLITAN DISTRICT  
7995 E PRENTICE AVENUE, SUITE 103E  
GREENWOOD VILLAGE, CO 80111

For the Year Ended  
12/31/2023  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

PHYLLIS BROWN  
303-361-4960  
pbrown@crsofcolorado.com

**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: DIANE RODRIGUEZ  
TITLE: DISTRICT ACCOUNTANT  
FIRM NAME (if applicable): COMMUNITY RESOURCE SERVICES OF COLORADO  
ADDRESS: 7995 E PRENTICE AVENUE, SUITE 103E  
PHONE: GREENWOOD VILLAGE, CO 80111  
RELATIONSHIP TO ENTITY: DISTRICT ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	2/16/24

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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund	Debt Service Fund		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 10,861	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 163,207	\$ 133,642	Investments	\$ -	\$ -	
1-3	Receivables	\$ 30,780	\$ 5,575	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 114,539	\$ 258,232	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]				\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -	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	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 319,387	\$ 397,449	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 319,387	\$ 397,449	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ 13,614	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 13,614	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 13,614	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>			
1-28	Deferred Property Taxes	\$ 114,539	\$ 258,232	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ 114,539	\$ 258,232	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [Tabor]	\$ 5,100	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 186,134	\$ 139,217	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 191,234	\$ 139,217	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 319,387	\$ 397,449	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Debt Service Fund		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 132,430	\$ 251,616	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 8,677	\$ 16,487	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 TOTAL TAX REVENUE</b>	\$ 141,107	\$ 268,103	<b>Add lines 2-1 through 2-7 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	\$ 12,557	\$ 9,139	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...]: Miscellaneous	\$ 20	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 153,684	\$ 277,242	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</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 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 153,684	\$ 277,242	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>\$ 430,926</b>

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		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Debt Service Fund		Fund*	Fund*	
<b>Expenditures</b>				<b>Expenses</b>			
3-1	General Government	\$ 102,364	\$ -	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	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [County Treasurer Fees]:	\$ 1,987	\$ 3,776	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Levy Expense	\$ 66,253	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
<b>Debt Service</b>				<b>Debt Service</b>			
3-15	Principal (should match amount in 4-4)	\$ -	\$ 165,000	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ 106,639	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>	\$ 170,604	\$ 275,415	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 446,019
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>(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>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -		\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (16,920)	\$ 1,827	Net Increase (Decrease) in Net Position 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	\$ 208,154	\$ 137,390	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 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 191,234	\$ 139,217	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 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.

YES                      NO

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ 3,155,000	\$ -	\$ 165,000
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ 3,155,000	\$ -	\$ 165,000

**\*\*Subscription Based Information Technology Arrangements**

*\*Must agree to prior year-end balance*

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? How much? If yes: \$ 27,945,000 Date the debt was authorized: 5/2/2006	<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"/>

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 10,861		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DEPOSITS		\$ 10,861	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3	ColoTrust	\$ 296,849		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ 296,849	
	TOTAL CASH AND INVESTMENTS		\$ 307,710	

Please answer the following question by marking in the appropriate box		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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.)? If no, <b>MUST</b> explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 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,  YES  NO  
**MUST** explain:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL 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 & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use 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>

6-4 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 & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use 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>	<b>-</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:										
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, <b>MUST</b> explain:	<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, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
If yes: Please indicate the amount appropriated for each fund separately for the year reported															
		<table border="1"> <thead> <tr> <th>Governmental/Proprietary Fund Name</th> <th>Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td>\$ 188,543</td> </tr> <tr> <td>Debt Service Fund</td> <td>\$ 275,913</td> </tr> <tr> <td></td> <td>\$ -</td> </tr> <tr> <td></td> <td>\$ -</td> </tr> </tbody> </table>				Governmental/Proprietary Fund Name	Total Appropriations By Fund	General Fund	\$ 188,543	Debt Service Fund	\$ 275,913		\$ -		\$ -
Governmental/Proprietary Fund Name	Total Appropriations By Fund														
General Fund	\$ 188,543														
Debt Service Fund	\$ 275,913														
	\$ -														
	\$ -														

**PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)**

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<small>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.</small>				

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:							
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>								
If yes: Date of formation: <input type="text"/>											
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>								
If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>											
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
10-4	Please indicate what services the entity provides: <input type="text"/>										
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
If yes: List the name of the other governmental entity and the services provided: <input type="text"/>											
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):											
		<table border="1"> <tbody> <tr> <td>Bond Redemption mills</td> <td>28.500</td> </tr> <tr> <td>General/Other mills</td> <td>15.000</td> </tr> <tr> <td><b>Total mills</b></td> <td><b>43.500</b></td> </tr> </tbody> </table>				Bond Redemption mills	28.500	General/Other mills	15.000	<b>Total mills</b>	<b>43.500</b>
Bond Redemption mills	28.500										
General/Other mills	15.000										
<b>Total mills</b>	<b>43.500</b>										
		YES	NO	N/A							
10-7	<b>NEW 2023!</b> If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
<input type="text"/>											

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

## OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes			
Unrestricted Cash & Investments	\$	307,710	Unrestricted Fund Balan	\$	186,134	Total Tax Revenue	\$	409,210	
Current Liabilities	\$	13,614	Total Fund Balance	\$	191,234	Revenue Paying Debt Service	\$	277,242	
Deferred Inflow	\$	372,771	PY Fund Balance	\$	208,154	Total Revenue	\$	430,926	
			Total Revenue	\$	153,684	Total Debt Service Principal	\$	165,000	
			Total Expenditures	\$	170,604	Total Debt Service Interest	\$	106,639	
						Total Assets	\$	716,836	
						Total Liabilities	\$	13,614	
<b>Governmental</b>			Interfund In	\$	-	<b>Enterprise Funds</b>			
Total Cash & Investments	\$	307,710	Interfund Out	\$	-	Net Position	\$	-	
Transfers In	\$		- Proprietary			- PY Net Position	\$	-	
Transfers Out	\$		- Current Assets	\$		<b>Government-Wide</b>			
Property Tax	\$	384,046	Deferred Outflow	\$		- Total Outstanding Debt	\$	2,990,000	
Debt Service Principal	\$	165,000	Current Liabilities	\$		- Authorized but Unissued	\$	27,945,000	
Total Expenditures	\$	446,019	Deferred Inflow	\$		- Year Authorized			5/2/2006
Total Developer Advances	\$		- Cash & Investments	\$					
Total Developer Repayments	\$		- Principal Expense	\$					

**PART 12 - GOVERNING BODY APPROVAL**

<b>Please answer the following question by marking in the appropriate box</b>	<b>YES</b>	<b>NO</b>
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 Procedures**

Policy - Requirements


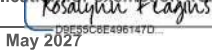
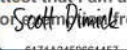

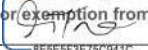
The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- 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.

MUST Print the names of ALL members of the governing body below.		A MAJORITY of the members of the governing body must sign below.	
1	Full Name <b>Doug Houston</b>	I, <b>Doug Houston</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. Signed <u></u> Date: <u>2/25/2024</u> My term Expires: May 2025	
2	Full Name <b>Rosalynn Feagins</b>	I, <b>Rosalynn Feagins</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. Signed <u></u> Date: <u>2/17/2024</u> My term Expires: May 2027	
3	Full Name <b>Scott Dimick</b>	I, <b>Scott Dimick</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. Signed <u></u> Date: <u>2/18/2024</u> My term Expires: May 2025	
4	Full Name <b>Victor Villarreal</b>	I, <b>Victor Villarreal</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. Signed <u></u> Date: <u>2/16/2024</u> My term Expires: May 2025	
5	Full Name <b>Amy Trautman</b>	I, <b>Amy Trautman</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. Signed <u></u> Date: <u>2/18/2024</u> My term Expires: May 2025	
6	Full Name	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. Signed _____ Date: _____ My term Expires: _____	
7	Full Name	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. Signed _____ Date: _____ My term Expires: _____	

**DETAILED BOND DEBT SERVICE**

**Pioneer Hills Metropolitan District  
General Obligation Refunding Bonds, Series 2017  
(Make Whole Call)  
(Final November 16, 2017)**

Dated Date            11/29/2017  
Delivery Date        11/29/2017

**Term Bond Due 2037**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/29/2017					
06/01/2018			59,721.78	59,721.78	
12/01/2018			59,065.50	59,065.50	118,787.28
06/01/2019			59,065.50	59,065.50	
12/01/2019			59,065.50	59,065.50	118,131.00
06/01/2020			59,065.50	59,065.50	
12/01/2020	35,000	3.380%	59,065.50	94,065.50	153,131.00
06/01/2021			58,474.00	58,474.00	
12/01/2021	150,000	3.380%	58,474.00	208,474.00	266,948.00
06/01/2022			55,939.00	55,939.00	
12/01/2022	155,000	3.380%	55,939.00	210,939.00	266,878.00
06/01/2023			53,319.50	53,319.50	
12/01/2023	165,000	3.380%	53,319.50	218,319.50	271,639.00
06/01/2024			50,531.00	50,531.00	
12/01/2024	170,000	3.380%	50,531.00	220,531.00	271,062.00
06/01/2025			47,658.00	47,658.00	
12/01/2025	175,000	3.380%	47,658.00	222,658.00	270,316.00
06/01/2026			44,700.50	44,700.50	
12/01/2026	180,000	3.380%	44,700.50	224,700.50	269,401.00
06/01/2027			41,658.50	41,658.50	
12/01/2027	185,000	3.380%	41,658.50	226,658.50	268,317.00
06/01/2028			38,532.00	38,532.00	
12/01/2028	195,000	3.380%	38,532.00	233,532.00	272,064.00
06/01/2029			35,236.50	35,236.50	
12/01/2029	200,000	3.380%	35,236.50	235,236.50	270,473.00
06/01/2030			31,856.50	31,856.50	
12/01/2030	210,000	3.380%	31,856.50	241,856.50	273,713.00
06/01/2031			28,307.50	28,307.50	
12/01/2031	215,000	3.380%	28,307.50	243,307.50	271,615.00
06/01/2032			24,674.00	24,674.00	
12/01/2032	225,000	3.380%	24,674.00	249,674.00	274,348.00
06/01/2033			20,871.50	20,871.50	
12/01/2033	230,000	3.380%	20,871.50	250,871.50	271,743.00
06/01/2034			16,984.50	16,984.50	
12/01/2034	240,000	3.380%	16,984.50	256,984.50	273,969.00
06/01/2035			12,928.50	12,928.50	
12/01/2035	245,000	3.380%	12,928.50	257,928.50	270,857.00
06/01/2036			8,788.00	8,788.00	
12/01/2036	255,000	3.380%	8,788.00	263,788.00	272,576.00
06/01/2037			4,478.50	4,478.50	
12/01/2037	265,000	3.380%	4,478.50	269,478.50	273,957.00
	3,495,000		1,504,925.28	4,999,925.28	4,999,925.28

**Certificate Of Completion**

Envelope Id: D1381A1BC849489486E3B25DD815D9B8	Status: Completed
Subject: Pioneer Hills MD 2023 Audit Exemption PHMD.pdf	
Source Envelope:	
Document Pages: 10	Signatures: 5
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Rhonda Bilek
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	rbilek@crsofcolorado.com
	IP Address: 96.88.70.121

**Record Tracking**

Status: Original	Holder: Rhonda Bilek	Location: DocuSign
2/16/2024 9:57:58 AM	rbilek@crsofcolorado.com	

**Signer Events**

Amy Trautman  
 trautmanak@icloud.com  
 Security Level: Email, Account Authentication (None)

**Signature**

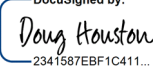
DocuSigned by:  
  
 8E5E5F3E75C941C...  
 Signature Adoption: Drawn on Device  
 Using IP Address: 174.29.92.67  
 Signed using mobile

**Timestamp**

Sent: 2/16/2024 10:03:27 AM  
 Viewed: 2/18/2024 6:23:55 AM  
 Signed: 2/18/2024 6:24:17 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 2/18/2024 6:23:55 AM  
 ID: 0445d08d-76fe-4c03-bef9-5f1755d82e5a

Doug Houston  
 doughouston@msn.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 2341587EBF1C411...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 97.139.230.61

Sent: 2/16/2024 10:03:27 AM  
 Resent: 2/21/2024 9:36:45 AM  
 Viewed: 2/22/2024 3:30:10 PM  
 Signed: 2/25/2024 9:40:01 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 2/22/2024 3:30:10 PM  
 ID: 5f98c984-44bc-4103-97ae-45ee1eb746ed

Rosalynn Feagins  
 rosalyann.feagins@du.edu  
 Assistant Treasurer  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 D9E55C6E496147D...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 174.126.211.119  
 Signed using mobile

Sent: 2/16/2024 10:03:29 AM  
 Viewed: 2/17/2024 4:13:09 AM  
 Signed: 2/17/2024 5:51:46 PM

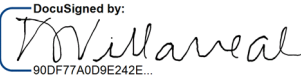
**Electronic Record and Signature Disclosure:**  
 Accepted: 8/27/2023 9:38:01 AM  
 ID: a93d03c8-1ff5-437f-bfc9-ade444e60e5b

Scott Dimick  
 scottdimick4432@gmail.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 6171A2459661457...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 45.132.115.217

Sent: 2/16/2024 10:03:28 AM  
 Viewed: 2/17/2024 11:41:32 AM  
 Signed: 2/18/2024 6:45:38 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 2/17/2024 11:41:32 AM  
 ID: 486d2738-05ac-46a6-8d2c-5c6403b858d2

Signer Events	Signature	Timestamp
Victor Villarreal Vlvillarreal@outlook.com Security Level: Email, Account Authentication (None)	 <p>DocuSigned by: 90DF77A0D9E242E...</p> <p>Signature Adoption: Drawn on Device Using IP Address: 73.243.59.88 Signed using mobile</p>	Sent: 2/16/2024 10:03:29 AM Viewed: 2/16/2024 10:23:27 AM Signed: 2/16/2024 10:24:04 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 2/16/2024 10:23:27 AM  
 ID: a0e69c33-4a7f-45df-ae14-45d6510dd1b7

In Person Signer Events	Signature	Timestamp
<b>Editor Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Agent Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Intermediary Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Certified Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>

Carbon Copy Events	Status	Timestamp
Andrea Manion amanion@crsofcolorado.com Security Level: Email, Account Authentication (None)	<div style="border: 2px solid blue; padding: 5px; font-weight: bold; color: blue; font-size: 1.2em;">COPIED</div>	Sent: 2/16/2024 10:03:28 AM Viewed: 2/16/2024 10:08:16 AM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Diane Rodriguez drodriguez@crsofcolorado.com Accounting Manager Security Level: Email, Account Authentication (None)	<div style="border: 2px solid blue; padding: 5px; font-weight: bold; color: blue; font-size: 1.2em;">COPIED</div>	Sent: 2/16/2024 10:03:30 AM Viewed: 2/16/2024 8:07:22 AM
---	---	---

**Electronic Record and Signature Disclosure:**  
 Accepted: 12/11/2023 8:33:18 AM  
 ID: 92bd50e9-7f17-4727-9045-5d2157ed863e

Witness Events	Signature	Timestamp
<b>Notary Events</b>	<b>Signature</b>	<b>Timestamp</b>
<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
Envelope Sent	Hashed/Encrypted	2/16/2024 10:03:30 AM
Certified Delivered	Security Checked	2/16/2024 10:23:27 AM
Signing Complete	Security Checked	2/16/2024 10:24:04 AM
Completed	Security Checked	2/25/2024 9:40:01 AM

Payment Events	Status	Timestamps
----------------	--------	------------

**Electronic Record and Signature Disclosure**