

**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
CONTACT PERSON PHONE EMAIL	SUE BLAIR
	303-381-4960
	SBLAIR@CRSOFCOLORADO.COM

For the Year Ended
12/31/2024
or fiscal year ended:

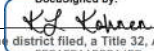
CERTIFICATION OF PREPARER

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:	KATHERINE KOHNEN
TITLE	MANAGER OF ACCOUNTING AND FINANCE
FIRM NAME (if applicable)	CRS OF COLORADO
ADDRESS	7995 E PRENTICE AVENUE SUITE 103E GREENWOOD VILLAGE, CO 80111
PHONE	303-381-4964
RELATIONSHIP TO ENTITY	DISTRICT ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED
(No exemption shall be granted prior to the close of said fiscal year)

DocuSigned by: 	3/18/2025
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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, Article 1 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

* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)			Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		GENERAL	DEBT SERVICE	Fund*		Fund*	Fund*
Assets					Assets		
1-1	Cash & Cash Equivalents	\$ 19,531	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 199,563	\$ 131,743	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 668	\$ 1,507	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 114,881	\$ 259,004	\$ -	Other Current Assets [specify...]	\$ -	\$ -
All Other Assets					Total Current Assets		
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7	Other [specify...] Prepaid expense	\$ 2,076	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 336,719	\$ 392,254	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources:					Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 336,719	\$ 392,254	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities					Liabilities		
1-16	Accounts Payable	\$ 40,084	\$ -	\$ -	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) TOTAL CURRENT LIABILITIES	\$ 40,084	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
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 1-22 through 1-26) TOTAL LIABILITIES	\$ 40,084	\$ -	\$ -	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:					Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 114,881	\$ 259,004	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 114,881	\$ 259,004	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance					Net Position		
1-31	Nonspendable Prepaid	\$ 2,076	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -		\$ -	\$ -
1-33	Restricted [TABOR]	\$ 4,900	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 174,778	\$ 133,250	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL FUND BALANCE	\$ 181,754	\$ 133,250	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL NET POSITION	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 336,719	\$ 392,254	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		GENERAL	DEBT SERVICE	Fund*		Fund*	Fund*
Tax Revenue							
2-1	Property [include mills levied in question 10-7]	\$ 120,379	\$ 258,232	\$ -	Property [include mills levied in question 10-7]	\$ -	\$ -
2-2	Specific Ownership	\$ 6,743	\$ 15,204	\$ -	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	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 127,122	\$ 273,436	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -
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	\$ 24,647	\$ 41	\$ -	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 [SDA SCHOLARSHIP]	\$ 900	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 152,669	\$ 273,477	\$ -	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ -	\$ -
Other Financing Sources							
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	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 152,669	\$ 273,477	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -
2-31					GRAND TOTALS (ALL FUNDS)	\$ 426,146	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

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

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		GENERAL	DEBT SERVICE	Fund*		Fund*	Fund*
	Expenditures				Expenses		
3-1	General Government	\$ 160,343	\$ 4,507	\$ -	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 [specify...] County Treasurer	\$ 1,806	\$ 3,875	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ 170,000	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ 101,062	\$ -	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		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ 162,149	\$ 279,444	\$ -	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ -	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$	441,593
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ (9,480)	\$ (5,967)	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report				Net Position, January 1 from December 31 prior year report		
3-35	Prior Period Adjustment (MUST explain)	\$ 191,234	\$ 139,217	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 181,754	\$ 133,250	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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.

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

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? <i>(If "No" is checked, skip to question 4-5)</i> <i>(If "Yes" is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts as positive numbers)				
	General obligation bonds	\$ 2,990,000	\$ -	\$ 170,000	\$ 2,820,000
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 2,990,000	\$ -	\$ 170,000	\$ 2,820,000

**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 as of its fiscal year-end [Section 29-1-605(2) C.R.S.]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? <input type="text" value="\$ 27,945,000"/>		
	Date the debt was authorized: <input type="text" value="5/2/2006"/>		
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? <input type="text" value="\$ 5,000"/>		
	Date of the most recent Service Plan: <input type="text" value="1/3/2006"/>		
4-7	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? <input type="text" value="\$ -"/>		
4-8	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? <input type="text" value="\$ -"/>		
4-9	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments? <input type="text" value="\$ -"/>		

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	\$ 19,531		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 19,531	
5-3	Investments (if investment is a mutual fund, please list underlying investments):			
	COLOTRUST	\$ 331,306		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ 331,306	
TOTAL CASH AND INVESTMENTS			\$ 350,837	

Please answer the following questions 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, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate box. Yes No

- 6-1 Does the entity have capitalized assets? Yes No
- (If 'No' is checked, skip the rest of Part 6)
- 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

Please use this space to provide any explanations or comments

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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

PART 7 - PENSION INFORMATION

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

Please use this space to provide any explanations or comments

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?

OSA USE ONLY					
Entity Wide:		General Fund		Governmental Funds	
Unrestricted Cash & Investments	\$	350,837	Unrestricted Fund Balan	\$	400,558
Current Liabilities	\$	40,084	Total Fund Balance	\$	273,477
Deferred Inflow	\$	373,885	PY Fund Balance	\$	426,146
			Total Revenue	\$	170,000
			Total Expenditures	\$	101,062
			Interfund In	\$	728,973
			Interfund Out	\$	40,084
Governmental					
Total Cash & Investments	\$	350,837	Proprietary		
Transfers In	\$	-	- Current Assets	\$	-
Transfers Out	\$	-	- Deferred Outflow	\$	-
Property Tax	\$	378,611	Current Liabilities	\$	-
Debt Service Principal	\$	170,000	Deferred Inflow	\$	2,820,000
Total Expenditures	\$	441,593	Cash & Investments	\$	27,945,000
Total Developer Advances	\$	-	- Principal Expense	\$	-
Total Developer Repayments	\$	-	- Total Expenses	\$	-
					5/2/2006

PART 11 - GOVERNING BODY APPROVAL

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

Yes No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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 or type the names of ALL members of the governing body below.
 A MAJORITY of the members of the governing body must sign below.**

Board Member 1	Board Member's Name:	DOUG HOUSTON
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	DocuSigned by: <i>Doug Houston</i> Signature _____ Date <u>3/20/2025</u>
	My term expires: <u> </u> MAY 2025 _____	
Board Member 2	Board Member's Name:	ROSALYNN FEAGINS
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	DocuSigned by: <i>Rosalynn Feagins</i> Signature _____ Date <u>3/20/2025</u>
	My term expires: <u> </u> MAY 2027 _____	
Board Member 3	Board Member's Name:	AMY TRAUTMAN
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signed by: <i>Amy Trautman</i> Signature _____ Date <u>3/20/2025</u>
	My term expires: <u> </u> MAY 2025 _____	
Board Member 4	Board Member's Name:	SCOTT DIMICK
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	DocuSigned by: <i>Scott Dimick</i> Signature _____ Date <u>3/21/2025</u>
	My term expires: <u> </u> MAY 2025 _____	
Board Member 5	Board Member's Name:	VICTOR VILLARREAL
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	DocuSigned by: <i>V Villarreal</i> Signature _____ Date <u>3/20/2025</u>
	My term expires: <u> </u> MAY 2025 _____	
Board Member 6	Board Member's Name:	_____
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____ Date _____
	My term expires: _____	
Board Member 7	Board Member's Name:	_____
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____ 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: BD4D471C-87BA-416D-AD3B-84921CC4EF05

Status: Completed

Subject: DocuSign: Audit Exemption 2024 PHMD

Source Envelope:

Document Pages: 10

Signatures: 6

Envelope Originator:

Certificate Pages: 5

Initials: 0

Ashly Dorey

AutoNav: Enabled

adorey@crsofcolorado.com

Envelopeld Stamping: Enabled

IP Address: 96.88.70.121

Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Record Tracking

Status: Original

Holder: Ashly Dorey

Location: DocuSign

3/18/2025 9:17:42 AM

adorey@crsofcolorado.com

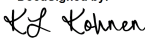
Signer Events

KL Kohnen

kkohnen@crsofcolorado.com

Security Level: Email, Account Authentication
(None)

Signature

DocuSigned by:

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Signature Adoption: Pre-selected Style

Using IP Address: 107.115.41.107

Signed using mobile

Timestamp

Sent: 3/18/2025 9:21:01 AM

Viewed: 3/18/2025 9:50:16 AM

Signed: 3/18/2025 9:50:31 AM

Electronic Record and Signature Disclosure:

Accepted: 3/25/2024 11:54:17 AM

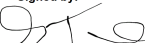
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Amy Trautman

trautmanak@icloud.com

Secretary

Security Level: Email, Account Authentication
(None)

Signed by:

8E5E5F3E75C941C...

Signature Adoption: Drawn on Device

Using IP Address: 174.218.171.25

Signed using mobile

Sent: 3/20/2025 9:21:14 AM

Viewed: 3/20/2025 9:52:33 AM

Signed: 3/20/2025 9:52:51 AM

Electronic Record and Signature Disclosure:

Accepted: 3/20/2025 9:52:33 AM

ID: 093662a3-085f-4c6c-9c79-dcf3887de4a6

Doug Houston

doughouston@msn.com

President PHMD

Security Level: Email, Account Authentication
(None)

DocuSigned by:

2341587EBF1C411...

Signature Adoption: Pre-selected Style

Using IP Address: 174.198.131.144

Signed using mobile

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Signed: 3/20/2025 11:21:18 AM

Electronic Record and Signature Disclosure:

Accepted: 3/20/2025 11:18:12 AM

ID: 40eb7240-ce94-4838-bc51-f7c8ec360e18

Rosalynn Feagins

rosalynn.feagins@du.edu

Assistant Treasurer

Security Level: Email, Account Authentication
(None)

DocuSigned by:

D9E55C8E496147D...

Signature Adoption: Pre-selected Style

Using IP Address: 130.253.29.3

Sent: 3/20/2025 9:21:14 AM

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Electronic Record and Signature Disclosure:

Accepted: 8/27/2023 10:38:01 AM

ID: a93d03c8-1ff5-437f-bfc9-ade444e60e5b

Signer Events

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

Signature

DocuSigned by:

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Signature Adoption: Pre-selected Style
 Using IP Address: 173.239.254.107


Timestamp

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 Signed: 3/21/2025 7:20:08 AM

Electronic Record and Signature Disclosure:

Accepted: 3/21/2025 7:18:46 AM
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Victor Villarreal
 vivillarreal@outlook.com
 Member
 Security Level: Email, Account Authentication
 (None)

DocuSigned by:

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Signature Adoption: Drawn on Device
 Using IP Address: 67.174.176.129
 Signed using mobile

Sent: 3/20/2025 9:21:15 AM
 Viewed: 3/20/2025 9:56:21 AM
 Signed: 3/20/2025 9:56:49 AM

Electronic Record and Signature Disclosure:

Accepted: 3/20/2025 9:56:21 AM
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In Person Signer Events**Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp****Carbon Copy Events****Status****Timestamp****Witness Events****Signature****Timestamp****Notary Events****Signature****Timestamp****Envelope Summary Events****Status****Timestamps**

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Envelope Updated	Security Checked	3/20/2025 9:21:13 AM
Certified Delivered	Security Checked	3/20/2025 9:56:21 AM
Signing Complete	Security Checked	3/20/2025 9:56:49 AM
Completed	Security Checked	3/21/2025 7:20:08 AM

Payment Events**Status****Timestamps****Electronic Record and Signature Disclosure**