

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

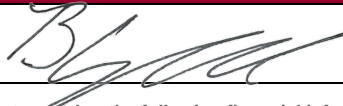
| | |
|----------------------------|--|
| NAME OF GOVERNMENT ADDRESS | Centerra South Metropolitan District No. 3 c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 |
| CONTACT PERSON | Brendan Campbell |
| PHONE | 970-669-3611 |
| EMAIL | brendanc@pcgi.com |

For the Year Ended
12/31/24
or fiscal year ended:

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: | Brendan Campbell |
| TITLE | District Accountant |
| FIRM NAME (if applicable) | Pinnacle Consulting Group, Inc. |
| ADDRESS | 550 W Eisenhower Blvd, Loveland, CO 80537 |
| PHONE | 970-669-3611 |

| PREPARER (SIGNATURE REQUIRED) | DATE PREPARED <small>(No exemption shall be granted prior to the close of said fiscal year)</small> | | | | |
|--|---|--|--|-------------------------------------|--------------------------|
|  | | | | | |
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; padding: 2px;"> GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> </td> <td style="width: 50%; text-align: center; padding: 2px;"> PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> </td> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> | GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> | PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> | PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | |

PART 2 - REVENUES

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 the nearest dollar | |
|--------|--|-----------------------------|---|
| 2-1 | Taxes: Property (report mills levied in question 10-7) | \$ - | Please use this space to provide any necessary explanations |
| 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 to table 4-4, column 'Issued during year') | \$ - | |
| 2-16 | Lease proceeds | \$ - | |
| 2-17 | Developer Advances received (should agree to table 4-4, column 'Issued during year') | \$ - | |
| 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 | | \$ - | |
| 2-25 | | \$ - | |
| 2-26 | (add lines 2-1 through 2-25) TOTAL REVENUES | \$ - | |

PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar | |
|--------|--|-----------------------------|---|
| 3-1 | Administrative | \$ - | Please use this space to provide any necessary explanations |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ - | |
| 3-7 | Accounting and legal fees | \$ - | |
| 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 to table 4-4, column 'Retired during year') | \$ - | |
| 3-18 | Debt service interest | \$ - | |
| 3-19 | Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year') | \$ - | |
| 3-20 | Repayment of Developer Advance Interest | \$ - | |
| 3-21 | Contribution to pension plan | \$ - | |
| 3-22 | Contribution to Fire & Police Pension Assoc. | \$ - | |
| 3-23 | Other (specify): | \$ - | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | | \$ - | |
| 3-27 | | \$ - | |
| 3-28 | (add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES | \$ - | |

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) 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? <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 type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain below: <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 below: <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: <small>(please only include principal amounts) (enter all amounts as positive numbers)</small> | | |
| | General obligation bonds | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - |
| | Developer Advances | \$ - | \$ - |
| | Other (specify): | \$ - | \$ - |
| | TOTAL | \$ - | \$ - |

**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? How much? \$ 256,000,000.00 Date the debt was authorized: 5/25/2023 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| NEW 4-6 | Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? \$ - Date of the most recent Service Plan: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-7 | Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ - | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 | 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"/> |
| 4-9 | 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 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

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 | | | \$ - |
| 5-3 | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Part 5 - 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? <i>(If 'No' is checked, skip the rest of Part 6)</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> |
| | | |

| 6-3 Complete the following capital & right-to-use assets table: | 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 | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation/Amortization <small>(Please enter a negative, or credit, balance)</small> | \$ - | \$ - | \$ - | \$ - |
| 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 6 - Please use this space to provide any explanations/comments or attach documentation, if needed

PART 7 - PENSION INFORMATION

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

- | | Yes | No |
|---|--------------------------|-------------------------------------|
| 7-1 Does the entity have an "old hire" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Who administers the plan? | | |
| Indicate the contributions from: | | |
| Tax (property, SO, sales, etc.): | \$ - | |
| State contribution amount: | \$ - | |
| Other (gifts, donations, etc.): | \$ - | |
| TOTAL | \$ - | |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ - | |

Part 7 - 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.? If no, MUST 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, MUST 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 (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General Fund | \$0.00 |
| | |
| | |
| | |

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)]? <i>Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Part 9 - If no, MUST use this space to provide any explanations

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: <input style="width: 300px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

- | | | |
|--|--------------------------|-------------------------------------|
| 10-2 Has the entity changed its name in the past or current year? If yes: Please list the NEW name: <input style="width: 300px;" type="text"/> Please list the PRIOR name: <input style="width: 300px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--|--------------------------|-------------------------------------|

- | | | |
|--|-------------------------------------|--------------------------|
| 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 style="width: 500px; height: 20px;" type="text" value="Streets, Safety Protection, Park and Recreation, Potable Water, Sanitary Sewer, Storm Drainage, Transportation, Mosquito Control, General Operations and Maintenance, Fire Protection, District"/> | | |
|--|--|--|

- | | | |
|---|-------------------------------------|--------------------------|
| 10-5 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: <input style="width: 500px; height: 20px;" type="text" value="All services provided by District 1"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|---|-------------------------------------|--------------------------|

- | | | |
|--|--------------------------|-------------------------------------|
| 10-6 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.] If yes: Date filed: <input style="width: 300px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--|--------------------------|-------------------------------------|

- | | | |
|---|--------------------------|-------------------------------------|
| 10-7 Does the entity have a certified mill levy? If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Bond redemption mills | | - |
| General/other mills | | - |
| Total mills | | - |

- | | Yes | No | N/A |
|--|-------------------------------------|--------------------------|--------------------------|
| 10-8 If the entity is a Title 32 Special District formed 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"/> |

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

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 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 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.

**Print or type the names of ALL members of current governing body below.
A MAJORITY of the members of the governing body must sign below.**

| | | |
|-----------------------|---|---|
| Board Member 1 | Board Member's Name: | <p style="text-align: center;">Tim DePeder</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> |
| | <p>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.</p> <p>My term expires: May 2025</p> | <p>Signature _____</p> <p>Date _____</p> |
| Board Member 2 | Board Member's Name: | <p style="text-align: center;">Kyle Harris</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> |
| | <p>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.</p> <p>My term expires: May 2027</p> | <p>Signature  _____</p> <p>Date <u>03/11/2025</u> _____</p> |
| Board Member 3 | Board Member's Name: | <p style="text-align: center;">Rishi Loona</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> |
| | <p>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.</p> <p>My term expires: May 2025</p> | <p>Signature  _____</p> <p>Date <u>03/11/2025</u> _____</p> |
| Board Member 4 | Board Member's Name: | <p style="text-align: center;">Griffin Barlow</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> |
| | <p>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.</p> <p>My term expires: <u>May 2027</u> _____</p> | <p>Signature  _____</p> <p><small>Griffin Barlow (Mar 11, 2025 11:50 MDT)</small></p> <p>Date <u>03/11/2025</u> _____</p> |
| Board Member 5 | Board Member's Name: | <p style="text-align: center;">Kim Perry</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> |
| | <p>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.</p> <p>My term expires: <u>May 2025</u> _____</p> | <p>Signature  _____</p> <p>Date <u>03/11/2025</u> _____</p> |
| Board Member 6 | Board Member's Name: | <p style="text-align: center;">_____</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> |
| | <p>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.</p> <p>My term expires: _____</p> | <p>Signature _____</p> <p>Date _____</p> |
| Board Member 7 | Board Member's Name: | <p style="text-align: center;">_____</p> <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> |
| | <p>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.</p> <p>My term expires: _____</p> | <p>Signature _____</p> <p>Date _____</p> |











Centerra South MD - 2024 Audit Exemptions - Please Adobe Sign

Final Audit Report


2025-03-12

| | |
|-----------------|--|
| Created: | 2025-03-11 |
| By: | Jake Downing (jaked@pcgi.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAOrKyBm_IFKjsoy3SEQosSX05RL6KFI-F |


"Centerra South MD - 2024 Audit Exemptions - Please Adobe Sign" History

-  Document created by Jake Downing (jaked@pcgi.com)
2025-03-11 - 2:55:20 PM GMT
-  Document emailed to Kim Perry (kim.perry@mcwhinney.com) for signature
2025-03-11 - 3:02:12 PM GMT
-  Document emailed to griffin.barlow@mcwhinney.com for signature
2025-03-11 - 3:02:12 PM GMT
-  Document emailed to Rishi Loona (rishi.loona@mcwhinney.com) for signature
2025-03-11 - 3:02:12 PM GMT
-  Document emailed to Kyle Harris (kyle.harris@mcwhinney.com) for signature
2025-03-11 - 3:02:13 PM GMT
-  Email viewed by Kim Perry (kim.perry@mcwhinney.com)
2025-03-11 - 3:04:07 PM GMT
-  Document e-signed by Kim Perry (kim.perry@mcwhinney.com)
Signature Date: 2025-03-11 - 3:04:53 PM GMT - Time Source: server
-  Email viewed by griffin.barlow@mcwhinney.com
2025-03-11 - 5:50:12 PM GMT
-  Signer griffin.barlow@mcwhinney.com entered name at signing as Griffin Barlow
2025-03-11 - 5:50:43 PM GMT
-  Document e-signed by Griffin Barlow (griffin.barlow@mcwhinney.com)
Signature Date: 2025-03-11 - 5:50:45 PM GMT - Time Source: server




 Email viewed by Rishi Loona (rishi.loona@mcwhinney.com)


2025-03-11 - 7:54:46 PM GMT

 Document e-signed by Rishi Loona (rishi.loona@mcwhinney.com)


Signature Date: 2025-03-11 - 7:55:41 PM GMT - Time Source: server

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2025-03-12 - 2:49:14 AM GMT

 Document e-signed by Kyle Harris (kyle.harris@mcwhinney.com)

Signature Date: 2025-03-12 - 2:53:29 AM GMT - Time Source: server

 Agreement completed.

2025-03-12 - 2:53:29 AM GMT

