KINGS POINT SOUTH METROPOLITAN DISTRICT NOS. 1 & 2

2018 ANNUAL REPORT TO THE CITY OF AURORA

Pursuant to the Amended and Restated Consolidated Service Plan for Kings Point South Metropolitan District Nos. 1 & 2 (collectively the "Districts"), the Districts are required to provide an annual report to the City of Aurora, Colorado (the "City") with regard to the following matters:

For the year ending December 31, 2018, the Districts make the following report:

1. Boundary changes made or proposed.

There were no boundary changes made or proposed during 2018.

2. Intergovernmental Agreements with other governmental entities entered into or proposed.

The Districts entered into a First Amendment to the Establishment Agreement to form the South Aurora Regional Improvement Authority on September 5, 2018 for District No. 1 and November 14, 2018 for District No. 2.

3. Copies of the Districts' Rules and Regulations, if any as of December 31, 2018.

The Districts have not adopted rules and regulations.

4. A Summary of any litigation which involved the District Public Improvements as of December 31, 2018.

To our actual knowledge, based on review of the court records in Douglas County, Colorado there is no litigation involving the Districts as of December 31, 2018.

5. Status of the Districts' Construction of Public Improvements as of December 31, 2018.

As of December 31, 2018, the Districts have not constructed any Public Improvements.

6. A list of all facilities and improvements constructed by the Districts that have been dedicated to and accepted by the City as of December 31, 2018.

As of December 31, 2018, the Districts have not constructed any Public Improvements.

7. The Assessed Valuation of the Districts for the current year.

The Districts received certifications of valuation from the Arapahoe County Assessor that report a taxable assessed valuation for 2018 as follows:

District No. 1	\$640.00
District No. 2	\$1,690.00

8. Current year budget including a description of the Public Improvements as of December 31, 2018.

The 2019 budgets are attached as **Exhibit A**. As of December 31, 2018, the Districts have not constructed any Public Improvements.

9. Audit of the Districts' financial statements for the year ending December 31, 2018 or Audit Exemption, if applicable:

The 2017 and 2018 Audit Exemption Applications are attached hereto as **Exhibit B** and **Exhibit C**.

10. Notice of any uncured events of default by the Districts, which continue beyond a ninety (90) day period, under any debt instrument.

None.

11. Any inability of the Districts to pay its obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

None.

EXHIBIT A 2019 Budgets

KINGS POINT SOUTH METROPOLITAN DISTRICT NO. 1 2019 BUDGET MESSAGE

Attached please find a copy of the adopted 2019 budget for Kings Point South Metropolitan District No. 1.

The Kings Point South Metropolitan District No. 1 has adopted one fund, a General Fund to provide for general operating expenditures.

The District's accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications and public hearing.

The primary source of revenue for the District in 2019 will be developer advances. The District does not intend to impose a mill levy on property within the District for 2019.

Kings Point South Metropolitan District No. 1 Adopted Budget General Fund For the Year ended December 31, 2019

	Actual <u>2017</u>	Adopted Budget <u>2018</u>	Actual <u>06/30/18</u>	Estimate <u>2018</u>	Adopted Budget <u>2019</u>
Beginning fund balance	<u>\$</u> .	<u>\$</u> .	<u>\$</u> -	<u>\$</u> -	<u>\$</u>
Revenues:					
Developer advances	-	50,000			50,000
Property taxes	-	-	-		
Specific ownership taxes	-				-
Other income	<u> </u>	-	<u> </u>		<u> </u>
Total revenues	<u> </u>	50,000	<u> </u>		50,000
Total funds available		50,000			50,000
Expenditures:					
Accounting		4,000	-		4,000
Legal		25,000			25,000
Insurance		2,500			2,500
Miscellaneous	-	1,000	-		1,000
Treasurer fees	-				-
Emergency reserve (3%)	-	975	-	•	975
Contingency	-	16,525			16,525
Total expenditures	<u> </u>	50,000	<u> </u>		50,000
Ending fund balance	<u>\$</u>	<u>\$</u> -	<u>\$</u> -	<u>\$</u> .	<u>\$</u> -
Assessed Valuation		<u>\$ 640</u>			\$ 640
Mill levy		N/A			N/A

KINGS POINT SOUTH METROPOLITAN DISTRICT NO. 2 2019 BUDGET MESSAGE

Attached please find a copy of the adopted 2019 budget for Kings Point South Metropolitan District No. 2.

The Kings Point South Metropolitan District No. 2 has adopted one fund, a General Fund to provide for general operating expenditures.

The District's accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications and public hearing.

The primary source of revenue for the District in 2019 will be developer advances. The District does not intend to impose a mill levy on property within the District for 2019.

Kings Point South Metropolitan District No. 2 Adopted Budget **General Fund** For the Year ended December 31, 2019

	Actual <u>2017</u>	Adopted Budget <u>2018</u>	Actual <u>06/30/18</u>	Estimate <u>2018</u>	Adopted Budget <u>2019</u>
Beginning fund balance	<u>\$</u>	<u>\$</u> .	\$ -	\$.	<u>\$</u>
Revenues: Developer advances Property taxes	-	45,000	-		45,000
Specific ownership taxes Other income			- 		·
Total revenues		45,000			45,000
Total funds available	<u> </u>	45,000			45,000
Expenditures:					
Accounting	-	4,000		-	4,000
Legal	-	25,000	-	-	25,000
Insurance	-	2,500	-	-	2,500
Miscellaneous	-	1,000	-	-	1,000
Treasurer fees	-	-	-	-	-
Emergency reserve (3%)	-	975	-	-	975
Contingency	<u> </u>	11,525		·	11,525
Total expenditures		45,000			45,000
Ending fund balance	<u>\$</u>	<u>\$</u>	\$	\$	<u>\$</u>
Assessed Valuation		1,690			1,690
Mill levy		0			0

EXHIBIT B 2017 Audit Exemption Applications

APPLICATION FOR EXEMPTION FROM AUDIT SHORT FORM

IF <u>EITHER</u> REVENUES <u>OR</u> EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

<u>GOVERNMENTAL ACTIVITY</u> SHOULD BE REPORTED ON THE <u>MODIFIED ACCRUAL BASIS</u> <u>PROPRIETARY ACTIVITY</u> SHOULD BE REPORTED ON A <u>BUDGETARY BASIS</u>

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

CAN BE FOUND AT:

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. APPLICATIONS MUST BE FULLY AND ACCURATELY

http://www.lexisnexis.com/hottopics/Colorado/

FOR YOUR REFERENCE, COLORADO REVISED STATUTES

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted via Fax or Email?

□ If yes, have you read and understand the new Electronic Signature Policy? See new policy -> here

--or--

COMPLETED.

□ If yes, have you included a resolution?

- Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?
- □ Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)

□ If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?

FILING METHODS

MAIL: Office of the State Auditor Local Government Audit Division 1525 Sherman St., 7th Floor Denver, CO 80203

FAX: 303-869-3061

EMAIL: osa.lg@state.co.us

QUESTIONS1303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

ADDRESS	c/o White Bear Ankele Tanaka & Waldron 2154 E. Commons Avenue, Suite 2000	12/31/1
	Centennial, CO 80122	or fiscal year
CONTACT PERSON	Kristen D Bear	
PHONE	303/858-1800	1
EMAIL.	kbear@wbapc.com	
FAX	303/858-1801	
	PART 1 CERTIFICATION OF DREDARE	P

Ended 17 ended:

PARI 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:	John W Simmons
TITLE	District Accountant
FIRM NAME (if applicable)	Simmons & Wheeler, P.C.
ADDRESS	304 Inverness Way South, Suite 490 Englewood, CO 80112
PHONE	303-689-0833
DATE PREPARED	
(Must be prepared prior to	3/13/2018
Board approval)	

PREPARER (SIGNATURE REQUIRED)

Bruin

Please indicate whether the following financial information is	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
recorded using Governmental or Proprietary fund types	✓	

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	nitionen fast i Mi		Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property		\$	space to provide
2-2		Specific owner	ship	\$-	any necessary
2-3		Sales and use		\$	explanations
2-4		Other (specify)	:	\$ -	
2-5	Licenses and	permits		\$	
2-6	Intergovernme	ental:	Grants	\$ -	
2-7	0		Conservation Trust Funds (Lottery)	\$-	
2-8			Highway Users Tax Funds (HUTF)	\$ -	
2-9			Other (specify):	\$ -	
2-10	Charges for se	ervices		\$ -	
2-11	Fines and forf			\$	1
2-12	Special asses	sments		\$ -	
2-13	Investment in			\$ -	-
2-14	Charges for u			\$ -	-
2-15	Debt proceeds	-	(should agree with line 4-4, column 2)	\$ -	-
2-16	Lease proceed			\$	
2-17		vances received	(should agree with line 4-4)	\$ -	-
2-18		n sale of capital		\$ -	-
2-19	Fire and polic			\$	-
2-20	Donations	o ponoion		\$ -	-
2-21	Other (specify):		\$ -	
2-22	ether (opeony	,.		\$ -	
2-23				\$ -	
2-24		(add li	nes 2-1 through 2-23) TOTAL REVENUE	-	
2-24			Hes z-1 through z-zo) IOTAL NEVENOL		

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this
3-1	Administrative	\$-	space to provide
3-2	Salaries	\$ -	any necessary explanations
3-3	Payroll taxes	\$ -	explanations
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	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	_
3-20	Repayment of Developer Advance Interest	\$ 7.	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):		
3-24		\$ -	
3-25		\$	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTAND			RETIRED	
4-1	Please answer the following questions by markin Does the entity have outstanding debt?	g the appropriate box	es.	Yes	No
	If Yes, please attach a copy of the	entity's Debt Repa	wment Schedu	le.	7
4-2	Is the debt repayment schedule attached? If no, MUST				
4-3	Is the entity current in its debt service payments? If n	MUCT eveloies			
4-0	N/A				
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$-	\$-	\$-
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$-
_		*must tie to prior ye	ear ending balance		
4-5	Please answer the following questions by marking the appropria Does the entity have any authorized, but unissued, de	e boxes.		Yes	No
		nt?			
If yes:	How much?	PT	600,000,000		
If yes		\$	600,000,000		
lf yes: 4-6	How much? Date the debt was authorized:	\$ 11/7/2			-
,	How much?	\$ 11/7/2			
4-6	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much?	\$ 11/7/2 endar year? \$	-		
4-6 If yes:	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca	\$ 11/7/2 endar year? \$	-		-
4-6 If yes: 4-7	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements?	\$ endar year? \$ t it is still respons	-		
4-6 If yes: 4-7 If yes:	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? What is being leased?	\$ endar year? \$ t it is still respons	-		
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease?	\$ endar year? \$ t it is still respons	-		
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease?	\$ endar year? \$ t it is still respons	-		2 2
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	\$ 11/7/2 endar year? \$ ti is still respons \$	-		
4-6 If yes: 4-7 If yes: 4-8 If yes:	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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?	\$ endar year? \$ t it is still respons	-		
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	\$ 11/7/2 endar year? \$ tit is still respons \$	2017 - sible for? -		2 2
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reference.	\$ 11/7/2 endar year? \$ tit is still respons \$	2017 		
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reference.	\$ 11/7/2 endar year? \$ ti is still respons \$ \$ eported (do not replaced) Bond Redempti General/Other	2017 		
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year re amounts):	\$ 11/7/2 endar year? \$ ti is still respons \$ eported (do not represent the second sec	2017 		
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next ca How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reference.	\$ 11/7/2 endar year? \$ ti is still respons \$ eported (do not represent the second sec	2017 		

	PART 5 - CASH AND INVEST	MENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	11	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	a\-		
	Total Cash Deposits				\$	
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	378]	
5-3			\$			
			\$	17		
			\$	-		
	Total Investments				\$	1
	Total Cash and Investments				\$	
	Please answer the following questions by marking in the appropriate boxes	Yes	1	No	100 C 100	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601,		C	1	Г	7
	et. seq., C.R.S.?			1		~
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act)		3 6 7	1		7
	public depository (Section 11-10.5-101, et seq. C.R.S.)?		1 B	1	L	
lf no, Ml	JST use this space to provide any explanations:	201 31	53.03	Sec. Sec.	No.	Star Ste

	Please answer the following questions by marking in the app	propriaté boxes.	4				Yes	No
-1	Does the entity have capital assets?					E		7
 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: 						[
-3	Complete the following capital assets table:	beginn	ance - iing of the ear*	be inc	ons (Must luded in Irt 3)	Del	etions	ear-Enc alance
	Land	\$		\$	-	\$	244	\$
	Buildings	\$	-	\$	3.5	\$	35	\$
	Machinery and equipment	\$	12	\$	14	\$	344	\$
	Furniture and fixtures	\$	-	\$	2 5 5	\$	-	\$
	Construction In Progress (CIP)	\$	-	\$		\$	-	\$
	Other (explain):	\$		\$	()	\$	-	\$
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$	4	\$	-	\$	3 2 3	\$
	TOTAL	\$	-	\$		\$		\$

	PART 7 - PENSION INFORM	ATIC	DN		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firemen's pension plan?				2
7-2	Does the entity have a volunteer firemen's pension plan?				$\overline{\checkmark}$
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	π.		
	State contribution amount:	\$	2		
	Other (gifts, donations, etc.):	\$	*		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
Contra Contra	Please use this space to provide any explanations	or com	ments:		12 A. C. M. W.

	PART 8 - BUDGET	INFORMATI	ON		
	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 A current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:				
8-2	Did the entity pass an appropriations resolution, in accor Section 29-1-108 C.R.S.? If no, MUST explain:	dance with			
If yes: Please indicate the amount appropriated for each fund for the year reported:					
	General	\$	50,000		

P	ART 9 -	TAXPAYER'S	BILL O	F RIGHTS	(TABOR)
Please answer the	following quest	ion by marking in the appre	antists hox	and the second se	Vac

Yes

2

No

	riedse answer the following question by marking in the appropriate box	
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution,	
	Article X, Section 20(5)]?	

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
S. Here	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		V
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		7
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?		
	Please indicate what services the entity provides:		
	Streets, water, sewer, parks and recreation		
10-4	Does the entity have an agreement with another government to provide services?		
If yes:	List the name of the other governmental entity and the services provided:		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status		
	during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-		~
10	1-103 (9.3) and 32-1-104 (3), C.R.S.]		
If yes:	Date Filed:		
10/10/10/	Please use this space to provide any explanations or comments:	off Rendering	

	PART 11 - GOVERNING BODY APPROV	AL	
	Please answer the following question by marking in the appropriate box	YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?		

Office of the State Auditor — Local Government Division -Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

• Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print the names of ALL current governing board members below.	A MAJORITY of the governing board members must complete and sign in the column below.
Board	Print Board Member's Name	IJerry Weigand, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 1	Jerry Weigand	application for exemption from audit. Signed Date: Mar 26, 2018 My term Expires:May 2020
Board	Print Board Member's Name	IDan Conway, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 2	Dan Conway	application for exemption from audit. Signed Date:_ ^{Mar 23, 2018} My term Expires:May 2020
Board	Print Board Member's Name	IPeter Niederman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from sudit.
Member 3	Peter Niederman	application for exemption from audit. Signed Date: My term Expires:May 2020
Board Member 4	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date:
Board Member 5	Print Board Member's Name	My term Expires:, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIN FOR FISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to chaim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from andit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting: and

OR

(2)WHEREAS, neither revenues you expenditures for (your of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ____ day of _____, A.D. 20XX.

EXAMPLE - DO NOT FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
Type or Print Names of	Date Team	
Members of Governing Body	Expres	Signature
	17	
	121	·
Con		
2)		

APPLICATION FOR EXEMPTION FROM AUDIT SHORT FORM

IF <u>EITHER</u> REVENUES <u>OR</u> EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

<u>GOVERNMENTAL ACTIVITY</u> SHOULD BE REPORTED ON THE <u>MODIFIED ACCRUAL BASIS</u> <u>PROPRIETARY ACTIVITY</u> SHOULD BE REPORTED ON A <u>BUDGETARY BASIS</u>

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

CHECKLIST

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL <u>NOT</u> BE ACCEPTED. APPLICATIONS MUST BE FULLY AND ACCURATELY

CAN BE FOUND AT:

FOR YOUR REFERENCE, COLORADO REVISED STATUTES

http://www.lexisnexis.com/hottopics/Colorado/

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted via Fax or Email?

□ If yes, have you read and understand the new Electronic Signature Policy? See new policy -> <u>here</u>

--or--

COMPLETED.

- □ If yes, have you included a resolution?
- Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?
- □ Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - □ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

FILING METHODS

MAIL: Office of the State Auditor Local Government Audit Division 1525 Sherman St., 7th Floor Denver, CO 80203

FAX: 303-869-3061

EMAIL: osa.lg@state.co.us

QUESTIONS1303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT <u>SHALL BE</u> REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Kings Point South Metropolitan District No. 2	For the Year Ended
ADDRESS	c/o White Bear Ankele Tanaka & Waldron	12/31/17
	2154 E. Commons Avenue, Suite 2000	or fiscal year ended:
	Centennial, CO 80122	-
CONTACT PERSON	Kristen D Bear	
PHONE	303/858-1800	
EMAIL	kbear@wbapc.com	
FAX	303/858-1801	
	PART 1 - CERTIFICATION OF PREPARES	

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.

of my knowledge	
NAME:	John W Simmons
TITLE	District Accountant
FIRM NAME (if applicable)	Simmons & Wheeler, P.C.
ADDRESS	304 Inverness Way South, Suite 490 Englewood, CO 80112
PHONE	303-689-0833
DATE PREPARED	
(Must be prepared prior to	3/13/2018
Board approval)	

PREPARER (<u>(signature required)</u>

Dumin

Please indicate whether the following financial information is	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	
recorded using Governmental or Proprietary fund types	V		

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property		\$ -	space to provide
2-2	Specific ow	nership	\$ -	any necessary
2-3	Sales and u	se	\$ -	explanations
2-4	Other (spec	ify):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	-
2-7	3	Conservation Trust Funds (Lottery)	\$	
2-8		Highway Users Tax Funds (HUTF)	\$ -	
2-9		Other (specify):	\$ -	
2-10	Charges for services		\$ -	-
2-11	Fines and forfeits		\$ -	-
2-12	Special assessments		\$	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	-
2-15	Debt proceeds	(should agree with line 4-4, column 2)	\$ -	-
2-16	Lease proceeds		\$ -	
2-17	Developer Advances receiv	(should agree with line 4-4)	\$	
2-18	Proceeds from sale of capi		\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	-
2-21	Other (specify):		\$ -	-
2-22	· · · · · · · · · · · · · · · · · · ·		\$ -	
2-23			\$	
2-24	(ad	d lines 2-1 through 2-23) TOTAL REVENUE	\$	

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this
3-1	Administrative	\$ -	space to provide
3-2	Salaries	\$ -	any necessary
3-3	Payroll taxes	\$ -	explanations
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	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$	
3-23	Other (specify):		
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit - <u>LONG FORM</u>".

	PART 4 - DEBT OUTSTAND			RETIRED		
	Please answer the following questions by marking	the appropr iate box	es.	Yes	No	
4-1	Does the entity have outstanding debt?	ntitu's Debt Bone	umont Sobodu		4	
4-2		If Yes, please attach a copy of the entity's Debt Repayment Sche Is the debt repayment schedule attached? If no, MUST explain:				
	N/A	CADIGIN				
4-3	Is the entity current in its debt service payments? If no	, MUST explain:				
	N/A					
4-4	Please complete the following debt schedule, if applicable:			W. Long Parks	The state	
	(please only include principal amounts)(enter all amount as	Outstanding at	Issued during	Retired during	Outstanding at	
	positive numbers)	end of prior year*	year	year	year-end	
	General obligation bonds	\$ -	\$ -	\$ -	S -	
	Revenue bonds	\$ -	\$ -	\$ -	\$ -	
	Notes/Loans	\$ -	\$ -	\$ -	\$ -	
	Leases	\$ -	\$ -	\$	\$ -	
	Developer Advances	\$ -	\$-	\$ -	\$ -	
	Other (specify):	\$ -	\$ -	\$-	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	
		*must tie to prior ye	ar ending balance			
4-5	Please answer the following questions by marking the appropriat Does the entity have any authorized, but unissued, del	e boxes.		Yes	No	
	boes the entry have any autionized, but unissued, det					
If ves	How much?	the second se	600 000 000			
If yes:		\$	600,000,000			
If yes: 4-6	How much? Date the debt was authorized:	\$ 11/7/2				
	How much?	\$ 11/7/2				
4-6	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much?	\$ endar year?	2017			
4-6 If yes:	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal	\$ endar year?	2017			
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements?	\$ 11/7/2 endar year? \$ t it is still respons	2017			
4-6 If yes: 4-7 If yes:	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased?	\$ 11/7/2 endar year? \$ t it is still respons	2017			
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease?	\$ 11/7/2 endar year? \$ t it is still respons	2017			
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease?	\$ 11/7/2 endar year? \$ t it is still respons	2017			
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation?	\$ 11/7/2 endar year? \$ t it is still respons \$	2017			
4-6 If yes: 4-7 If yes: 4-8	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy?	\$ 11/7/2 endar year? \$ t it is still respons \$	2017 - ible for? -			
4-6 If yes: 4-7 If yes: 4-8 If yes:	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced tha What is the amount outstanding? Does the entity have any lease agreements? 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?	\$ 11/7/2 endar year? \$ t it is still respons \$	2017 - ible for? -			
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reference.	\$ 11/7/2 endar year? \$ t it is still respons \$	2017 			
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reference.	\$ 11/7/2 endar year? \$ t it is still respons \$ endar year? \$ t it is still respons \$ endar year? \$ bood Redemption General/Other	2017 			
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reamounts):	\$ 11/7/2 endar year? \$ t it is still respons \$ endar year? \$ t it is still respons \$ endar year? \$ e	2017 - ible for? - - port \$ on			
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reference.	\$ 11/7/2 endar year? \$ t it is still respons \$ endar year? \$ t it is still respons \$ endar year? \$ e	2017 - ible for? - - port \$ on			
4-6 If yes: 4-7 If yes: 4-8 If yes: 4-9	How much? Date the debt was authorized: Does the entity intend to issue debt within the next cal How much? Does the entity have debt that has been refinanced that What is the amount outstanding? Does the entity have any lease agreements? 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? Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reamounts):	\$ 11/7/2 endar year? \$ t it is still respons \$ ended with the second sec	2017 - ible for? - - port \$ on or comments:			

	PART 5 - CASH AND INVESTI					
	Please provide the entity's cash deposit and investment balances.		Am	ount	To	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	0+0		
5-2	Certificates of deposit		\$		1	
	Total Cash Deposits				\$	2
	Investments (if investment is a mutual fund, please list underlying investments):	a date the			<u> </u>	
			\$			
5-3			\$		1	
			\$			
			\$			
	Total Investments				\$	
	Total Cash and Investments				\$	3 e :
	Please answer the following questions by marking in the appropriate boxes	Yes	N	ю	N	/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601,	п				
	et. seq., C.R.S.?				1	
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.)?	\checkmark				
lf no, M	UST use this space to provide any explanations:	313 38	1000	his Sull	1 Trees	

	Please answer the following questions by marking in the app	propriate boxes.					í es		No
5-1	Does the entity have capital assets?					Ľ			7
6-2	Has the entity performed an annual inventory of ca Section 29-1-506, C.R.S.,? If no, MUST explain:	apital assets i	in accord	ance with	1	C			
	N/A								
6-3	Complete the following capital assets table:	beginn	ance - ing of the ear*	Additions be includ Part :	led in	Del	etions	of the local data	ear-End alance
	Land	\$	-	\$	•	\$		\$	
	Buildings	\$	+	\$	-	\$		\$	3
	Machinery and equipment	\$		\$		\$	(a	\$	
	Furniture and fixtures	\$	*	\$	•	\$	10	\$	8
	Construction In Progress (CIP)	\$	10	\$		\$		\$	2
	Other (explain):	\$	1 0	\$		\$		\$	
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$	1	\$	۲	\$	8	\$	3
	TOTAL	\$	¥.,	\$		\$	340	\$	

	PART 7 - PENSION INFORM	ATIC	DN		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
 7-1 Does the entity have an "old hire" firemen's pension plan? 7-2 Does the entity have a volunteer firemen's pension plan? If yes: Who administers the plan? 					√
n yee.	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?	\$	÷		
1 The second second	Please use this space to provide any explanations	or com	ments:		

PART 8 - BUDGET	INFORMATION		
Please answer the following questions by marking in the appropriate	boxes. Yes	No	N/A
Did the entity pass an appropriations resolution, in accord Section 29-1-108 C.R.S.? If no, MUST explain:	lance with		
Please indicate the amount appropriated for each fund for	the year reported:		
General	50,000		
	Please answer the following questions by marking in the appropriate Did the entity file a budget with the Department of Local A current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accord Section 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount appropriated for each fund for	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: Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Image: Comparison of the com	Please answer the following questions by marking in the appropriate boxes. Yes No 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: If no, MUST explain:

General	\$ 50,000

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR) Please answer the following question by marking in the appropriate box Yes

Is the entity in compliance with all the provisions of TABOR [State Constitution, 9-1 Article X, Section 20(5)]?

2

No

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
The State	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		1
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Streets, water, sewer, parks and recreation		
10-4	Does the entity have an agreement with another government to provide services?		~
If yes:	List the name of the other governmental entity and the services provided:		
10-5	Has the district filed a Title 22 Article 1 Special District Nation of Insetting Status		
10-5	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
If ves:	1-103 (9.3) and <u>32-1-104 (3), C.R.S.]</u> Date Filed:		
n yes.		and the local division of the local division	
SCI DI	Please use this space to provide any explanations or comments:	Har Lacks by	STR. III SOL

	PART 11 - GOVERNING BODY APPROV	AL	
	Please answer the following question by marking in the appropriate box	YES	NO
2-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?		

Office of the State Auditor — Local Government Division -Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

1

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

· Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods: 1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print the names of ALL current governing board members below.	A <u>MAJORITY of the governing board members must complete and sign in the column below.</u>
Board	Print Board Member's Name	IJerry Weigand, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 1	Jerry Weigand	application for exemption from audit. Signed <u>Mar 26, 2018</u> Date: <u>Mar 26, 2018</u> My term Expires:May 2020
Board	Print Board Member's Name	IDan Conway, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 2	Dan Conway	application for exemption from audit. Signed Date:Mar 23, 2018 My term Expires:May 2020
Board	Print Board Member's Name	Peter Niederman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 3	Peter Niederman	application for exemption from audit. Signed Date: My term Expires:May 2020
Board Member 4	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date:
Board Member 5	Print Board Member's Name	My term Expires:, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below. whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from andit for (name of government) has been prepared by (name of individual), a person skilled in government) accounting and

OR

(2)WHEREAS, neither revenues por expenditures for (came of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemplicition audit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______. 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ____ day of _____, A.D. 20XX.

EXAMPLE - DO NOT FILL OUT THIS PAGE

Mayor/President/Chairman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
	Date
Type or Print Names of Members of Governing Body	Tetm Etp.res Signature
(2112
\	
$ \rightarrow \vee$	
\sim	

EXHIBIT C 2018 Audit Exemption Applications

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Kings Point South Metropolitan District No. 1	For the Year Ended
ADDRESS	c/o White Bear Ankele Tanaka & Waldron	12/31/18
	2154 E Commons Avenue, Suite 2000	or fiscal year ended:
	Centennial, CO 80122	
CONTACT PERSON	Blair Dickhoner	
PHONE	303-858-1800	
EMAIL	bdickhoner@wbapc.com	
FAX	303-585-1801	
Pierre Pierre P	ART 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: John W. Simmons

TITLE	District Accountant
FIRM NAME (if applicable)	Simmons & Wheeler, P.C.
ADDRESS	304 Inverness Way South, Suite 490 Englewood, CO 80112
PHONE	303-689-0833
DATE PREPARED	3/25/2019

PREPARER (SIGNATURE REQUIRED)

Bruin

Diagon indicate whether the following financial information is recorded	GOVERNMENTAL	PROPRIETARY
Please indicate whether the following financial information is recorded	(MODIFIED ACCRUAL BASIS)	(CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types		

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		D	escription	Round to nearest Dollar	Please use this
2-1	Taxes: Pr	operty	(report mills levied in Question 10-6)	\$	space to provide
2-2	Sp	pecific owner	ship	\$ -	any necessary
2-3	Sa	iles and use		\$ -	explanations
2-4	Ot	ther (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 serv	ices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$	
2-17	Developer Advances re	ceived	(should agree with line 4-4)	\$	
2-18	Proceeds from sale of	capital asset	S	\$	
2-19	Fire and police pension	า		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add li	nes 2-1 through 2-23) TOTAL REVENUE	\$	

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	and the second	Round to nearest Dollar	Please use this
3-1	Administrative	[\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits	1	\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees	1	\$ -	
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	Culture and recreation		\$ -	
3-15	Utility operations		\$ -	
3-16	Capital outlay		\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (s	hould agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24				
3-25				
3-26	(add lines 3-1 through 3-24) TOTA	AL EXPENDITURES	\$ -	
	والمحارب والمحاجب والمحاجم والمتحجة فتحصر فالمتحرك والمحاج والمحاج والمحاج والمحاج والمحاج والمحاج والمحاج		ALLAS AND OTOD N	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

PART 4 - DEBT OUTSTANDIN Please answer the following questions by marking the he entity have outstanding debt? please attach a copy of the entity's Debt Repayment a	e approp		í					
please attach a copy of the entity's Debt Repayment	Cabadu	WHICH DOLLARS			Y	'es	N	lo
	scneau	le.					2	
Is the debt repayment schedule attached? If no. MUST explain:								
entity current in its debt service payments? If no, MUS	, MUST explain:							
omplete the following debt schedule, if applicable: only include principal amounts)(enter all amount as positive a)	the second second	tanding at f prior year*	lssu	ed during year		i during ear		nding at -end
I obligation bonds	\$	-	\$		\$	-	\$	-
ie bonds	\$		\$		\$	•	\$	÷
_oans	\$	-	\$	2	\$		\$	121
	\$	-	\$		\$		\$	-
per Advances	\$	-	\$		\$		\$:•0
specify):	\$		\$	B	\$	-	\$	
	\$		\$		\$		\$	
		tie to prior ye		an halanaa	φ		φ	
nswer the following questions by marking the appropriate boxe		tie to phor ye	ar enui	ng balance	v	es	N	0
e entity have any authorized, but unissued, debt?					0			
uch?	\$	6	00.00	0,000.00				
e debt was authorized:		11/7/2						
e entity intend to issue debt within the next calendar	vear?				6	J	-	1
uch?	\$			-				
e entity have debt that has been refinanced that it is	still res	ponsible f	or?	-	C	1	J	1
the amount outstanding?	\$	pononion	011	- 1	_	-		
e entity have any lease agreements?	<u> </u>					1	7	I
being leased?							_	
the original date of the lease?								
r of years of lease?								
						1	1	ł.
e the annual lease payments?	\$			-				
Please use this space to provide any	/ explar	ations or	comn	nents:	- 11 Au		Sec. 1	1.1,23
the r of ease	original date of the lease? years of lease? subject to annual appropriation? e annual lease payments?	original date of the lease? years of lease? subject to annual appropriation? e annual lease payments?	original date of the lease? years of lease? subject to annual appropriation? e annual lease payments?	original date of the lease? years of lease? subject to annual appropriation? e annual lease payments?	original date of the lease? years of lease? subject to annual appropriation?	original date of the lease? years of lease? subject to annual appropriation? e annual lease payments?	original date of the lease? years of lease? subject to annual appropriation? e annual lease payments? \$ -	original date of the lease? years of lease? subject to annual appropriation? e annual lease payments? S -

	PART 5 - CASH AND INVESTME	ENTS				
5-1	Please provide the entity's cash deposit and investment balances.			ount	То	tal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	5		
5-2	Certificates of deposit		\$			_
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):		5			
			\$			
5-3			\$			
			\$	× .		
			\$	7		
	Total Investments				\$	- S H
	Total Cash and Investments				\$	
	Please answer the following questions by marking in the appropriate boxes	Yes		٩o	N/	Ά
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?				IJ	
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.)?					
10, M	JST use this space to provide any explanations:			A water		9.H

	Please answer the following questions by marking in the appropriate	boxes.	귀엽			N N	/es		No
6-1	Does the entity have capital assets?						ן	J	J
6-2	Has the entity performed an annual inventory of capital as 29-1-506, C.R.S.,? If no, MUST explain:	ssets in acc	cordance	with S	ection	E]	3	
	N/A								
-3	Complete the following capital assets table:	beginn	ance - ling of the ear	be inc	ons (Must luded in art 3)	Del	etions	of the local division of the local divisione	ar-En Ilance
	Land	\$	(2)	\$		\$	-	\$	
	Buildings	\$		\$	<u></u>	\$	2	\$	
	Machinery and equipment	\$	(#)	\$		\$	÷	\$	
	Furniture and fixtures	\$	3 7 5	\$		\$	-	\$	
	Infrastructure	\$	5	\$	1.72	\$	5	\$	
	Construction In Progress (CIP)	\$	4	\$	942	\$	2	\$	
	Other (explain):	\$:*:	\$	-	\$	+	\$	
	Accumulated Depreciation	\$	3 4 2	\$	(e)	\$	-	\$	
	TOTAL			\$	-	\$		C.	

	PART 7 - PENSION INFORMA	TIO	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1 Does the entity have an "old hire" firemen's pension plan?					
7-2					
If yes:					
-	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	\$	S 🖘		
aug the	Please use this space to provide any explanations or	comm	ents:	CONTRACTOR OF THE	

	PART 8 - BUDGET INFORMAT Please answer the following questions by marking in the appropriate boxes.	Yes	No	N/A
-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.?			
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:			

If yes: Please indicate the amount budgeted for each fund for the year reported:

General Fund	\$ 50,000

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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, 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		
lf no, M	UST explain:	A Carl Street	24 10 200
-			
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		
16			
If yes	Please list the NEW name & PRIOR name:	r	
10-3	Is the entity a metropolitan district?	Ø	
	Please indicate what services the entity provides:	12	
	Streets, water, sewer, parks and recreation	j.	
10-4	Does the entity have an agreement with another government to provide services?		
If yes:	List the name of the other governmental entity and the services provided:		
40.5	The distribution of the second s	_	
10-5 If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		
il yes	Date i fieu.		
10-6	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):		
	Bond Redemption mills		
	General/Other mills		÷
the state of the state	Total mills		-
S STATE OF	Please use this space to provide any explanations or comments:		Contraction of the second

	PART 11 - GOVERNING BODY APPROVAL		
	Please answer the following question by marking in the appropriate box	YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	X	

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

• Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print the names of ALL current governing	A <u>MAJORITY</u> of the governing board members must complete and sign in the column below.
	board members below.	
	Print Board Member's Name	I Jerry Weigand, attest I am a duly elected or appointed board member, and that I
Board		have personally reviewed and approve this application for exemption from audit.
Member	Jerry Weigand	Signed ^{izzy [waigand}
1		Date: Mar 29, 2019
		My term Expires: May 2020
	Print Board Member's Name	I Dan Conway, attest I am a duly elected or appointed board member, and that I have
Board		personally reviewed and approve this application for exemption from audit.
воаго Member	Dan Conway	Signed Daniel Commity
2		Date: Mar 26, 2019
2		My term Expires: May 2020
	Print Board Member's Name	I Peter Niederman, attest I am a duly elected or appointed board member, and that I
		have personally reviewed and approve this application for exemption from audit.
Board Member	Peter Niederman	Signed
3		Date:
		My term Expires: May 2020
	Print Board Member's Name	the set of the set of the standard second sinds of the second second standard
	Frint Board Member's Name	, attest I am a duly elected or appointed board member, and that
Board		I have personally reviewed and approve this application for exemption from audit.
Member	VACANT	Signed
4		Date:
	Print Board Member's Name	
	Krift Doard Member's Name	, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member	VACANT	exemption from audit.
5		Signed
		Date:
		My term Expires:
air S. I	Frint Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board		exemption from audit.
Member		Signed
6		Date:
		My term Expires:
		I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board		exemption from audit.
Member		
7		Signed Date:
		Date

My term Expires:_____

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Kings Point South Metropolitan District No. 2	For the Year Ended		
ADDRESS	c/o White Bear Ankele Tanaka & Waldron	12/31/18		
	2154 E Commons Avenue, Suite 2000	or fiscal year ended:		
	Centennial, CO 80122	-		
CONTACT PERSON	Blair Dickhoner			
PHONE	303-858-1800			
EMAIL	bdickhoner@wbapc.com			
FAX	303-585-1801			
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:	John W. Simmons
TITLE	District Accountant
FIRM NAME (if applicable)	Simmons & Wheeler, P.C.
ADDRESS	304 Inverness Way South, Suite 490 Englewood, CO 80112
PHONE	303-689-0833
DATE PREPARED	3/25/2019

PREPARER (SIGNATURE REQUIRED)

\$ Siemin

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	1000 - 1 P	1.8 4/78	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ -	space to provide
2-2		Specific ov	wnership	\$ -	any necessary
2-3		Sales and	use	\$ -	explanations
2-4		Other (spe	cify):	\$	
2-5	Licenses and permit	ts		\$ -	
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	s		\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessment	S		\$ -	
2-13	Investment income			\$	
2-14	Charges for utility s	ervices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale	of capital a	ssets	\$ -	
2-19	Fire and police pens	sion .		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(a	dd lines 2-1 through 2-23) TOTAL REVENUE	\$	

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits	1	\$ -	
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	Culture and recreation		\$ -	
3-15	Utility operations		\$ -	
3-16	Capital outlay		\$	
3-17		(should agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (s	should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify):			
3-24				
3-25		ľ		
3-26	(add lines 3-1 through 3-24) TOT	AL EXPENDITURES	\$	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form, Please use the "Application for Exemption from Audit - <u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDIN	IG, IS	SUED	, A	ND RI	ETIR	ED		
	Please answer the following questions by marking the	e appropr	iate boxes.				res		No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment	Schedul	e]	E]
4-2	Is the debt repayment schedule attached? If no. MUST explain N/A						1	E	1
4-3	Is the entity current in its debt service payments? If no, MUS N/A	ST expla	iin:) 			ı
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	CH INTERNET	tanding at prior year*	A COMPANY OF THE OWNER OF	ed during year	of Allow the second	d during ear	dealer and the	anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	2	\$	14.0	\$	2
	Notes/Loans	\$		\$	-	\$		\$	
	Leases	\$		\$	-	\$	-	\$	-
	Developer Advances	\$	14	\$	2	\$	-	\$	
	Other (specify):	\$		\$		\$		\$	
	TOTAL	\$		\$	_	\$	-	\$	
			tie to prior ye		na balance	Ψ		Ψ	
	Please answer the following questions by marking the appropriate boxe		the to prior ye		ng balance	Y	′es		No
4-5	Does the entity have any authorized, but unissued, debt?						2]
If yes:	How much?	\$	6	00,00	0,000.00	1			
	Date the debt was authorized:		11/7/2	017					
4-6	Does the entity intend to issue debt within the next calendar	vear?				i D	1	[7
If yes:	How much?	\$			-		τ.,		
4-7	Does the entity have debt that has been refinanced that it is	still res	nonsible f	or?		Ē	1	Γ	-
If yes:	What is the amount outstanding?	S	ponoibioi	01.					_
4-8	Does the entity have any lease agreements?	Ψ		_	0.54	E	1	ſ	-
If yes:	What is being leased?					6 - 3 -	50 C		-
, , , , , , , , , , , , , , , , , , , ,	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?	\$							
The second	Please use this space to provide any	/ explan	ations or	comn	nents:	and the second		C2 174	DA SU

	PART 5 - CASH AND INVESTM	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	T	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	2		
5-2	Certificates of deposit		\$	÷.		
	Total Cash Deposits				\$	
	Investments (if investment is a mutual fund, please list underlying investments);				<u></u>	
			\$	2		
5-3			\$	-		
•••			\$	H)		
			\$	24		
	Total Investments				\$	200
_	Total Cash and Investments				\$	
	Please answer the following questions by marking in the appropriate boxes	Yes	N	lo	"	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?				Ţ]
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.)?	Ø]
lf no, M	UST use this space to provide any explanations:	2. 192.	Vien S	1172.04	2144	2 20 3

	PART 6 - CAPIT Please answer the following questions by marking in the appropriate box		ASSEI	3			Yes		No
6-1	Does the entity have capital assets?					ſ		[J
6-2	 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: 							1	
	N/A								
6-3	Complete the following capital assets table:	begin	alance - ining of the vear	be in	ons (Must cluded in art 3)	De	letions	and the second se	ar-End Iance
	Land	\$	2	\$	-	\$	-	\$. 4
	Buildings	\$	*	\$		\$	-	\$	
	Machinery and equipment	\$	-	\$	-	\$		\$	
	Furniture and fixtures	\$	-	\$	ŝ	\$		\$	1
	Infrastructure	\$	2	\$	4	\$	340	\$	2
	Construction In Progress (CIP)	\$	÷	\$	*	\$		\$	
	Other (explain):	\$	π.	\$	-	\$		\$	
	Accumulated Depreciation	\$	-	\$	÷	\$		\$	
	TOTAL	\$	÷.	\$		\$		\$	
	Please use this space to provide any PART 7 - PENSION Please answer the following questions by marking in the appropriate box	INF					Yes		No
7-1	Does the entity have an "old hire" firemen's pension plan?						2		2
7-2	Does the entity have a volunteer firemen's pension plan?					, <u>(</u>		E	2
lf yes:	Who administers the plan?								
	Tax (property, SO, sales, etc.):			\$		Í			
	State contribution amount:			\$	-				
	Other (gifts donations etc.):			\$					

Other	git	ts,	don
TOTAL			

Tax (property, SO, sales, etc.)	\$	
State contribution amount:	\$	-
Other (gifts, donations, etc.):	\$	4
TOTAL	\$	
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$	
Please use this space to provide any explanations or	comm	ents:

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.?	2			
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	2			

If yes: Please indicate the amount budgeted for each fund for the year reported:

General Fund	\$ 50,000

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No		
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, 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	Ø			
lf no, M	UST explain:	Part State State	Server Martin		
	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?		V		
If yes:	Date of formation:				
10-2	Has the entity changed its name in the past or current year?		J		
16					
If yes:	Please list the NEW name & PRIOR name:	6			
10-3	Is the entity a metropolitan district?	U	D		
	Please indicate what services the entity provides:		-		
	Streets, water, sewer, parks and recreation				
10-4	Does the entity have an agreement with another government to provide services?		Z		
If yes:	List the name of the other governmental entity and the services provided:				
		-	1.000		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:	0			
If yes:	Date Flied:				
10-6	Does the entity have a certified Mill Levy?				
If yes	boos the entity have a certified with Levy:	-			
ii yee	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):				
	Bond Redemption mills		3 7 0		
	General/Other mills				
the state of the s	Total mills				
an Lot and	Please use this space to provide any explanations or comments:		CONTRACTOR OF THE		

	PART 11 - GOVERNING BODY APPROVAL			
	Please answer the following question by marking in the appropriate box	YES	NO	
40.4	If you plan to submit this form electronically, have you read the new Electronic Signature	Ø		

12-1 Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

• Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print the names of ALL current governing board members below.	A <u>MAJORITY</u> of the governing board members must complete and sign in the column below.
Board	Print Board Member's Name	I Jerry Weigand, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Member 1	Jerry Weigand	Date: Mar 29, 2019 My term Expires: May 2020
Board	Print Board Member's Name	I Dan Conway, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 2	Dan Conway	Signed Devolution Converses Date: Mar 26, 2019 My term Expires: May 2020
Board	Print Board Member's Name	I Peter Niederman, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 3	Peter Niederman	Signed Date: My term Expires: May 2020
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 4	VACANT	Signed Date:
Board	Print Board Member's Name	, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 5		exemption from audit. Signed Date: My term Expires:
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 6		exemption from audit. Signed Date: My term Expires:
Board Member 7		I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires: