

**EASTERN HILLS METROPOLITAN DISTRICT
NOS. 2, 4, 5 AND 6**

2023 CONSOLIDATED ANNUAL REPORT

EASTERN HILLS METROPOLITAN DISTRICT NOS. 2, 4, 5 AND 6

**2023 CONSOLIDATED ANNUAL REPORT
TO
THE CITY OF AURORA**

Pursuant to §32-1-207(3)(c) and the Amended and Restated Service Plans for Eastern Hills Metropolitan District Nos. 2, 4, 5 and 6 (collectively, the “**Districts**”), the Districts are required to provide an annual report to the City of Aurora (the “**City**”). The report is to include information concerning matters which occurred during the prior fiscal year.

For the year ending December 31, 2023, the Districts make the following report:

Service Plan Requirements

- 1. Boundary changes made or proposed to the Districts’ boundaries as of December 31 of the prior year.**

In 2023, the Districts completed the following inclusions:

District No. 5

Property Description:
Date Recorded: 03/30/2023
Reception #: E3020394

In 2023, the Districts completed the following exclusions:

District No. 2

Property Description:
Date Recorded: 03/30/2023
Reception #: E3020392

District No. 5

Property Description:
Date Recorded: 03/30/2023
Reception #: E3020393

- 2. Intergovernmental Agreements with other governmental entities, either entered into or proposed, as of December 31 of the prior year.**

The Districts did not enter into or propose any Intergovernmental Agreements in 2023.

- 3. Copies of the Districts’ rules and regulations, if any, as of December 31 of the prior year.**

As of December 31, 2023, the Districts did not adopt rules and regulations.

4. A summary of any litigation which involves the Districts' Public Improvements as of December 31 of the prior year.

To our actual knowledge, based on review of the court records in Arapahoe County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts' Public Improvements as of December 31, 2023.

5. Status of the Districts' construction of the Public Improvements as of December 31 of the prior year.

As of December 31, 2023, the Districts did not construct 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 of the prior year.

The Districts did not construct any facilities or improvements dedicated to or accepted by the City in 2023.

7. The assessed valuation of the Districts for the current year.

District No. 2's assessed valuations is \$1,203,610.

District No. 4's assessed valuations is \$83,730,214.

District No. 5's assessed valuations is \$1,071,271.

District No. 6's assessed valuations is \$4,149,319.

8. Current year budget including a description of the Public Improvements to be constructed in such year.

The 2024 budgets for the Districts are attached hereto as **Exhibit A**. As of the date of filing this report, the Districts do not plan to construct any Public Improvements in 2024.

9. Audit of the Districts' financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemptions, if applicable:

The 2023 Audit Exemption Applications for the Districts are attached hereto as **Exhibit B**.

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

The Districts did not receive notice of any uncured events of default by the Districts, which continued beyond a ninety (90) day period, under any Debt instrument.

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

There was not any inability of the Districts to pay their obligations as they came due, in accordance with the terms of such obligations, which continued beyond a ninety (90) day period.

§32-1-207(3) Statutory Requirements

1. Boundary changes made.

In 2023, the Districts completed the following inclusions:

District No. 5

Property Description:

Date Recorded: 03/30/2023

Reception #: E3020394

In 2023, the Districts completed the following exclusions:

District No. 2

Property Description:

Date Recorded: 03/30/2023

Reception #: E3020392

District No. 5

Property Description:

Date Recorded: 03/30/2023

Reception #: E3020393

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

The Districts did not enter into or terminate any Intergovernmental Agreements in 2023.

3. Access information to obtain a copy of rules and regulations adopted by the board.

As of December 31, 2023, the Districts did not adopt rules and regulations.

4. A summary of litigation involving public improvements owned by the Districts.

To our actual knowledge, based on review of the court records in Arapahoe County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation involving the Districts' Public Improvements as of December 31, 2023.

5. The status of the construction of public improvements by the Districts.

As of December 31, 2023, the Districts did not construct any Public Improvements.

6. A list of facilities or improvements constructed by the Districts that were conveyed or dedicated to the county or municipality.

The Districts did not construct any facilities or improvements dedicated to or accepted by the City in 2023.

7. The final assessed valuation of the Districts as of December 31st of the reporting year.

District No. 2's assessed valuations is \$1,203,610.

District No. 4's assessed valuations is \$83,730,214.

District No. 5's assessed valuations is \$1,071,271.

District No. 6's assessed valuations is \$4,149,319.

8. A copy of the current year's budget.

The 2024 budgets for the Districts are attached hereto as **Exhibit A**.

9. A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

The 2023 Audit Exemption Applications for the Districts are attached hereto as **Exhibit B**.

10. Notice of any uncured defaults existing for more than ninety (90) days under any debt instrument of the Districts.

The Districts did not receive notice of any uncured defaults existing for more than ninety (90) days under any Debt instrument of the Districts.

11. Any inability of the Districts to pay their obligations as they come due under any obligation which continues beyond a ninety (90) day period.

There was not any inability of the Districts to pay their obligations as they came due under any obligation which continued beyond a ninety (90) day period

EXHIBIT A
2024 Budgets

EASTERN HILLS METROPOLITAN DISTRICT NO. 2
2024
BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for the Eastern Hills Metropolitan District No. 2.

The Eastern Hills Metropolitan District No. 2 has adopted one fund, a General Fund to provide for the payment of general operating expenditures and the repayment of developer advances.

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 sources of revenue for the district in 2024 will be property taxes. The district intends to impose a 70.000 mill levy on the property within the district in 2024.

Eastern Hills Metropolitan District No. 2
Adopted Budget
General Fund
For the Year ended December 31, 2024

| | Actual <u>2022</u> | Adopted Budget <u>2023</u> | Actual 6/30/2023 | Estimate <u>2023</u> | Adopted Budget <u>2024</u> |
|------------------------|-----------------------|----------------------------------|---------------------|-------------------------|----------------------------------|
| Beginning fund balance | \$ 27,681 | \$ (3,641) | \$ 10,518 | \$ 10,519 | \$ 62,650 |
| Revenues: | | | | | |
| Property taxes | - | 75,159 | 75,159 | 75,159 | 84,253 |
| Ownership taxes | - | 4,510 | 2,467 | 4,800 | 5,374 |
| Interest income | <u>33</u> | <u>35</u> | <u>91</u> | <u>150</u> | <u>35</u> |
| Total revenues | <u>33</u> | <u>79,704</u> | <u>77,717</u> | <u>80,109</u> | <u>89,662</u> |
| Total funds available | <u>27,714</u> | <u>76,063</u> | <u>88,235</u> | <u>90,628</u> | <u>152,312</u> |
| Expenditures: | | | | | |
| Treasurer's fees | - | 1,127 | 1,127 | 1,127 | 1,264 |
| Insurance | 11,858 | 14,000 | 6,351 | 6,351 | 14,000 |
| Accounting | 2,998 | 5,000 | 2,030 | 5,000 | 5,000 |
| Legal | 1,833 | 16,000 | 5,107 | 15,000 | 16,000 |
| Miscellaneous | 506 | 500 | - | 500 | 500 |
| Contingency | - | 37,046 | - | - | 112,859 |
| Emergency reserve | <u>-</u> | <u>2,390</u> | <u>-</u> | <u>-</u> | <u>2,689</u> |
| Total expenditures | <u>17,195</u> | <u>76,063</u> | <u>14,615</u> | <u>27,978</u> | <u>152,312</u> |
| Ending fund balance | <u>\$ 10,519</u> | <u>\$ -</u> | <u>\$ 73,620</u> | <u>\$ 62,650</u> | <u>\$ -</u> |
| Assessed value (000's) | | <u>\$ 1,073.701</u> | | | <u>\$ 1,203,610</u> |
| Mill levy | | <u>70.000</u> | | | <u>70.000</u> |

EASTERN HILLS METROPOLITAN DISTRICT NO. 4
2024
BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for the Eastern Hills Metropolitan District No. 4.

The Eastern Hills Metropolitan District No. 4 has adopted one fund, a General Fund, to provide for the payment of 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 sources of revenue for the district in 2024 will be property and ownership taxes. The district intends to impose a 70.000 mill levy on the property within the district in 2024.

Eastern Hills Metropolitan District No. 4
Adopted Budget
General Fund
For the Year ended December 31, 2024

| | Actual <u>2022</u> | Adopted Budget <u>2023</u> | Actual <u>6/30/2023</u> | Estimate <u>2023</u> | Adopted Budget <u>2024</u> |
|--------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning fund balance | \$ 855,320 | \$ 941,387 | \$ 904,311 | \$ 904,312 | \$ 1,055,813 |
| Revenues: | | | | | |
| Property taxes | 94,889 | 148,391 | 146,158 | 148,000 | 5,861,115 |
| Ownership taxes | 5,991 | 8,903 | 4,870 | 9,600 | 351,667 |
| Interest Income | 16,142 | 400 | 23,307 | 25,000 | 400 |
| Developer advances | - | - | - | - | - |
| Total revenues | <u>117,022</u> | <u>157,694</u> | <u>174,335</u> | <u>182,600</u> | <u>6,213,182</u> |
| Total funds available | <u>972,342</u> | <u>1,099,081</u> | <u>1,078,646</u> | <u>1,086,912</u> | <u>7,268,995</u> |
| Expenditures: | | | | | |
| Accounting | 2,997 | 5,000 | 2,111 | 5,000 | 5,000 |
| Insurance | 2,799 | 4,000 | 8,379 | 8,379 | 10,000 |
| Legal | 60,322 | 15,000 | 4,707 | 15,000 | 15,000 |
| Miscellaneous | 488 | 1,000 | 10 | 500 | 1,000 |
| Treasurer's fees | 1,424 | 2,226 | 2,192 | 2,220 | 87,917 |
| Contingency | - | 317,124 | - | - | 6,213,683 |
| Repay developer advances | - | 750,000 | - | - | 750,000 |
| Emergency reserve | - | 4,731 | - | - | 186,395 |
| Total expenditures | <u>68,030</u> | <u>1,099,081</u> | <u>17,399</u> | <u>31,099</u> | <u>7,268,995</u> |
| Ending fund balance | <u>\$ 904,312</u> | <u>\$ -</u> | <u>\$ 1,061,247</u> | <u>\$ 1,055,813</u> | <u>\$ -</u> |
| Assessed value (000's) | <u>\$ -</u> | <u>\$ 2,119.876</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 83,730,214</u> |
| Mill levy | <u>-</u> | <u>70.000</u> | <u>-</u> | <u>-</u> | <u>70.000</u> |

EASTERN HILLS METROPOLITAN DISTRICT NO. 5
2024
BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for the Eastern Hills Metropolitan District No. 5.

The Eastern Hills Metropolitan District No. 5 has adopted one fund, a General Fund, to provide for the payment of 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 sources of revenue for the district in 2024 will be property and ownership taxes. The district intends to impose a 70.000 mill levy on the property within the district in 2024.

Eastern Hills Metropolitan District No. 5
Adopted Budget
General Fund
For the Year ended December 31, 2024

| | Actual <u>2022</u> | Adopted Budget <u>2023</u> | Actual <u>6/30/2023</u> | Estimate <u>2023</u> | Adopted Budget <u>2024</u> |
|--------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning fund balance | \$ 393,958 | \$ 457,403 | \$ 483,612 | \$ 483,612 | \$ 554,382 |
| Revenues: | | | | | |
| Property taxes | 97,193 | 80,575 | 80,575 | 80,575 | 74,989 |
| Ownership taxes | 6,136 | 4,835 | 2,644 | 5,000 | 4,717 |
| Interest Income | 8,015 | 100 | 12,034 | 15,000 | 1,000 |
| Developer advances | - | - | - | - | - |
| Total revenues | <u>111,344</u> | <u>85,510</u> | <u>95,253</u> | <u>100,575</u> | <u>80,706</u> |
| Total funds available | <u>505,302</u> | <u>542,913</u> | <u>578,865</u> | <u>584,187</u> | <u>635,088</u> |
| Expenditures: | | | | | |
| Accounting | 2,997 | 5,000 | 1,831 | 5,000 | 5,000 |
| Insurance | 2,790 | 3,500 | 3,096 | 3,096 | 3,500 |
| Legal | 13,871 | 25,000 | 4,405 | 20,000 | 20,000 |
| Miscellaneous | 574 | 2,000 | 17 | 500 | 2,000 |
| Treasurer's fees | 1,458 | 1,209 | 1,209 | 1,209 | 1,125 |
| Contingency | - | 153,639 | - | - | 251,042 |
| Repay developer advances | - | 350,000 | - | - | 350,000 |
| Emergency reserve | - | 2,565 | - | - | 2,421 |
| Total expenditures | <u>21,690</u> | <u>542,913</u> | <u>10,558</u> | <u>29,805</u> | <u>635,088</u> |
| Ending fund balance | <u>\$ 483,612</u> | <u>\$ -</u> | <u>\$ 568,307</u> | <u>\$ 554,382</u> | <u>\$ -</u> |
| Assessed value (000's) | <u>\$ -</u> | <u>\$ 1,151,066</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,071,271</u> |
| Mill levy | <u>-</u> | <u>70.000</u> | <u>-</u> | <u>-</u> | <u>70.000</u> |

EASTERN HILLS METROPOLITAN DISTRICT NO. 6
2024
BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for the Eastern Hills Metropolitan District No. 6.

The Eastern Hills Metropolitan District No. 6 has adopted one fund, a General Fund, to provide for the payment of general operating expenditures and the repayment of developer advances.

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 sources of revenue for the district in 2024 will be property and ownership taxes. The district intends to impose a 70.000 mill levy on the property within the district in 2024.

Eastern Hills Metropolitan District No. 6
Adopted Budget
General Fund
For the Year ended December 31, 2024

| | Actual <u>2022</u> | Adopted Budget <u>2023</u> | Actual <u>6/30/2023</u> | Estimate <u>2023</u> | Adopted Budget <u>2024</u> |
|--------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning fund balance | \$ 2,099,064 | \$ 2,245,666 | \$ 2,276,085 | \$ 2,276,086 | \$ 2,569,461 |
| Revenues: | | | | | |
| Property taxes | 145,565 | 241,255 | 239,347 | 241,000 | 290,452 |
| Ownership taxes | 9,190 | 14,475 | 7,918 | 14,500 | 17,459 |
| Interest income | <u>39,027</u> | <u>750</u> | <u>57,894</u> | <u>60,000</u> | <u>1,000</u> |
| Total revenues | <u>193,782</u> | <u>256,480</u> | <u>305,159</u> | <u>315,500</u> | <u>308,911</u> |
| Total funds available | <u>2,292,846</u> | <u>2,502,146</u> | <u>2,581,244</u> | <u>2,591,586</u> | <u>2,878,372</u> |
| Expenditures: | | | | | |
| Repay developer advances | - | 2,200,000 | - | - | 2,200,000 |
| Treasurer's fees | 2,185 | 3,619 | 3,590 | 3,615 | 4,357 |
| Accounting | 2,998 | 5,000 | 1,852 | 4,000 | 5,000 |
| Legal | 7,559 | 10,000 | 3,146 | 10,000 | 10,000 |
| Insurance | 2,780 | 3,500 | 3,808 | 3,810 | 4,500 |
| Miscellaneous | 1,238 | 1,000 | 312 | 700 | 1,000 |
| Contingency | - | 271,355 | - | - | 644,278 |
| Emergency reserve | <u>-</u> | <u>7,672</u> | <u>-</u> | <u>-</u> | <u>9,237</u> |
| Total expenditures | <u>16,760</u> | <u>2,502,146</u> | <u>12,708</u> | <u>22,125</u> | <u>2,878,372</u> |
| Ending fund balance | <u>\$ 2,276,086</u> | <u>\$ -</u> | <u>\$ 2,568,536</u> | <u>\$ 2,569,461</u> | <u>\$ -</u> |
| Assessed value (000's) | | <u>\$ 3,446.507</u> | | | <u>\$ 4,149,319</u> |
| Mill levy | | <u>70.000</u> | | | <u>70.000</u> |

EXHIBIT B
2023 Applications for Exemption from

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|---|
| Eastern Hills Metropolitan District No. 2 |
| c/o White Bear Ankele & Tanaka, P.C. |
| 2154 E Commons Ave., Suite 2000 |
| Centennial, CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@sbapc.com |

For the Year Ended
12/31/23
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

| |
|---|
| Diane Wheeler |
| District Accountant |
| Simmons & Wheeler, P.C. |
| 304 Inverness Way South, Suite 490, Englewood, CO 80112 |
| 303-689-0833 |

| PREPARER <small>(SIGNATURE REQUIRED)</small> | DATE PREPARED |
|--|---------------|
| <i>Diane K. Wheeler</i> | Feb 23, 2024 |

| | | |
|--|--|--|
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> | PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

PART 2 - REVENUE

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

| Line# | Description | Round to nearest Dollar | Please use this space to provide any necessary explanations |
|-------|--|-------------------------|---|
| 2-1 | Taxes: Property (report mills levied in Question 10-6) | \$ 75,159 | |
| 2-2 | Specific ownership | \$ 4,925 | |
| 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 | \$ 2,073 | |
| 2-14 | Charges for utility services | \$ - | |
| 2-15 | Debt proceeds (should agree with line 4-4, column 2) | \$ - | |
| 2-16 | Lease proceeds | \$ - | |
| 2-17 | Developer Advances received (should agree with line 4-4) | \$ - | |
| 2-18 | Proceeds from sale of capital assets | \$ - | |
| 2-19 | Fire and police pension | \$ - | |
| 2-20 | Donations | \$ - | |
| 2-21 | Other (specify): | \$ - | |
| 2-22 | | \$ - | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 82,157 | |

PART 3 - EXPENDITURES/EXPENSES

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

| Line# | Description | Round to nearest Dollar | Please use this space to provide any necessary explanations |
|-------|---|-------------------------|---|
| 3-1 | Administrative | \$ 1,167 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 6,351 | |
| 3-7 | Accounting and legal fees | \$ 14,349 | |
| 3-8 | Repair and maintenance | \$ - | |
| 3-9 | Supplies | \$ - | |
| 3-10 | Utilities and telephone | \$ - | |
| 3-11 | Fire/Police | \$ - | |
| 3-12 | Streets and highways | \$ - | |
| 3-13 | Public health | \$ - | |
| 3-14 | Capital outlay | \$ - | |
| 3-15 | Utility operations | \$ - | |
| 3-16 | Culture and recreation | \$ - | |
| 3-17 | Debt service principal (should agree with Part 4) | \$ - | |
| 3-18 | Debt service interest | \$ - | |
| 3-19 | Repayment of Developer Advance Principal (should agree with line 4-4) | \$ - | |
| 3-20 | Repayment of Developer Advance Interest | \$ - | |
| 3-21 | Contribution to pension plan (should agree to line 7-2) | \$ - | |
| 3-22 | Contribution to Fire & Police Pension Assoc. (should agree to line 7-2) | \$ - | |
| 3-23 | Other (specify): | \$ - | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 21,867 | |

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

| | | Yes | No | | |
|-----|--|-------------------------------------|-------------------------------------|-------------|------------------|
| 4-1 | Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain below: Cash Flow Developer note | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| 4-4 | Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers) | | | | |
| | Outstanding at end of prior year* | Issued during year | Retired during year | | |
| | Outstanding at year-end | | | | |
| | General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - | \$ - | \$ - |
| | Developer Advances | \$ 94,293 | \$ - | \$ - | \$ 94,293 |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 94,293 | \$ - | \$ - | \$ 94,293 |

**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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | How much? \$ 18,460,200.00 | | |
| | Date the debt was authorized: 11/5/2002, 11/4/2004 | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? \$ - | | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? \$ - | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is being leased? | | |
| | What is the original date of the lease? | | |
| | Number of years of lease? | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | What are the annual lease payments? \$ - | | |

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 | \$ 4,639 | |
| 5-2 | Certificates of deposit | \$ - | |
| Total Cash Deposits | | | \$ 4,639 |
| Investments (if investment is a mutual fund, please list underlying investments): | | | |
| | Colostrust | \$ 61,979 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| Total Investments | | | \$ 61,979 |
| Total Cash and Investments | | | \$ 66,618 |

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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes No

- 6-1 Does the entity have capital assets? Yes No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, **MUST** explain: Yes No

| Complete the following capital & right-to-use assets table: | Balance - beginning of the year* | Additions (Must be included in Part 3) | Deletions | Year-End Balance |
|--|----------------------------------|--|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*must tie to prior year ending balance

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? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No
- If yes: Who administers the plan?

Indicate the contributions from:

| | |
|---|-------------|
| Tax (property, SO, sales, etc.): | \$ - |
| State contribution amount: | \$ - |
| Other (gifts, donations, etc.): | \$ - |
| TOTAL | \$ - |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ - |

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: Yes No N/A

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

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

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General Fund | \$ 76,063 |
| | |
| | |

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please 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)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small> | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
|------------|---|--|--------------------------------|

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

- | | | | |
|----------------|--|--------------------------|-------------------------------------|
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Please list the NEW name & PRIOR name:

- | | | | |
|-------------|---|-------------------------------------|--------------------------|
| 10-3 | Is the entity a metropolitan district? Please indicate what services the entity provides: <input style="width: 628px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|---|-------------------------------------|--------------------------|

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

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| 10-5 | Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during If yes: Date Filed: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|---|--------------------------|-------------------------------------|

- | | | | |
|-------------|--|--------------------------|-------------------------------------|
| 10-6 | Does the entity have a certified Mill Levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|--|--------------------------|-------------------------------------|

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

| | |
|-----------------------|---|
| Bond Redemption mills | - |
| General/Other mills | - |
| Total mills | - |

- | | | | | |
|-------------|---|-------------------------------------|--------------------------|--------------------------|
| 10-7 | NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------|---|-------------------------------------|--------------------------|--------------------------|

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 |
|--|--|-------------------------------------|--------------------------|
| 12-1 | If you plan to submit this form electronically, have you read the new Electronic Signature Policy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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

Policy - Requirements

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Print the names of ALL members of current governing body below.

A MAJORITY of the members of the governing body must sign below.

| | | |
|-------------------|---------------------------|--|
| Board Member 1 | Print Board Member's Name | I <u>Jonathan Alpert</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>June 2027</u> |
| Board Member 2 | Print Board Member's Name | I <u>Marc Cooper</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Marc Cooper</u> Date: <u>Feb 23, 2024</u> My term Expires: <u>May 2025</u> |
| Board Member 3 | Print Board Member's Name | I <u>Eric Miller</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Eric Miller</u> Date: <u>Feb 23, 2024</u> My term Expires: <u>June 2027</u> |
| Board Member 4 | Print Board Member's Name | I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |
| Board Member 5 | Print Board Member's Name | I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |
| Board Member 6 | Print Board Member's Name | I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |
| Board Member 7 | Print Board Member's Name | I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |

Eastern Hill MD 2 2023

Interim Agreement Report










2024-03-25

| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Out for Signature |
| Transaction ID: | CBJCHBCAABAAvgv1jTaPYRGfAkx2SGCtORQvM_q9xREw |

Agreement History

Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"Eastern Hill MD 2 2023" History

-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 10:16:20 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 10:17:27 PM GMT
-  Document emailed to jalpert@alpertcorp.com for signature
2024-02-23 - 10:17:27 PM GMT
-  Document emailed to mcooper@coopermgmt.com for signature
2024-02-23 - 10:17:27 PM GMT
-  Document emailed to Rick Miller (rmiller@magnadevco.com) for signature
2024-02-23 - 10:17:27 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 10:17:34 PM GMT - Time Source: server
-  Email viewed by mcooper@coopermgmt.com
2024-02-23 - 10:19:23 PM GMT
-  Signer mcooper@coopermgmt.com entered name at signing as Marc Cooper
2024-02-23 - 10:19:43 PM GMT
-  Document e-signed by Marc Cooper (mcooper@coopermgmt.com)
Signature Date: 2024-02-23 - 10:19:45 PM GMT - Time Source: server

 Email viewed by Rick Miller (rmiller@magnadevco.com)

2024-02-23 - 10:51:42 PM GMT

 Document e-signed by Rick Miller (rmiller@magnadevco.com)

Signature Date: 2024-02-23 - 10:52:01 PM GMT - Time Source: server

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

| | |
|---------------------------|---|
| NAME OF GOVERNMENT | Eastern Hills Metropolitan District No.4 |
| ADDRESS | c/o White Bear Ankele & Tanaka, P.C. 2154 E Commons Ave., Suite 2000 Centennial, CO 80122 |
| CONTACT PERSON | Clint Waldron |
| PHONE | 303-858-1800 |
| EMAIL | cwaldron@wbapc.com |

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

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

| | |
|----------------------------------|---|
| NAME: | Diane Wheeler |
| 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 |
| RELATIONSHIP TO ENTITY | CPA engaged to prepare financial statements for the District |

| | |
|--------------------------------------|----------------------|
| PREPARER (SIGNATURE REQUIRED) | DATE PREPARED |
| <i>Diane K. Wheeler</i> | Feb 23, 2024 |

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

| | | |
|--------------------------|-------------------------------------|---------------------|
| YES | NO | If Yes, date filed: |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--|--|---------------------|-------------|--|-----------------------------|-------------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| Assets | | | | Assets | | | |
| 1-1 | Cash & Cash Equivalents | \$ 12,282 | \$ - | Cash & Cash Equivalents | \$ - | \$ - | |
| 1-2 | Investments | \$ 1,065,780 | \$ - | Investments | \$ - | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ - | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ 630 | \$ - | Due from Other Entities or Funds | \$ - | \$ - | |
| 1-5 | Property Tax Receivable | \$ 5,861,115 | \$ - | Other Current Assets [specify...] | \$ - | \$ - | |
| | All Other Assets [specify...] | | | | | | |
| 1-6 | Lease Receivable (as Lessor) | \$ - | \$ - | | | | |
| 1-7 | Prepaid expenses | \$ 4,276 | \$ - | Total Current Assets | \$ - | \$ - | |
| 1-8 | | \$ - | \$ - | Capital & Right to Use Assets, net (from Part 6-4) | \$ - | \$ - | |
| 1-9 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - | |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 6,944,083 | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - | |
| Deferred Outflows of Resources: | | | | Deferred Outflows of Resources | | | |
| 1-12 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-13 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-14 | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 6,944,083 | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | |
| Liabilities | | | | Liabilities | | | |
| 1-16 | Accounts Payable | \$ 2,531 | \$ - | Accounts Payable | \$ - | \$ - | |
| 1-17 | Accrued Payroll and Related Liabilities | \$ - | \$ - | Accrued Payroll and Related Liabilities | \$ - | \$ - | |
| 1-18 | Unearned Revenue | \$ - | \$ - | Accrued Interest Payable | \$ - | \$ - | |
| 1-19 | Due to Other Entities or Funds | \$ - | \$ - | Due to Other Entities or Funds | \$ - | \$ - | |
| 1-20 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ - | \$ - | |
| 1-21 | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ 2,531 | \$ - | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - | |
| 1-22 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-27 | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ 2,531 | \$ - | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - | |
| Deferred Inflows of Resources: | | | | Deferred Inflows of Resources | | | |
| 1-28 | Deferred Property Taxes | \$ 5,861,115 | \$ - | Pension/OPEB Related | \$ - | \$ - | |
| 1-29 | Lease related (as lessor) | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 1-30 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ 5,861,115 | \$ - | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ - | \$ - | |
| Fund Balance | | | | Net Position | | | |
| 1-31 | Nonspendable Prepaid | \$ 4,276 | \$ - | Net Investment in Capital and Right-to Use Assets | \$ - | \$ - | |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | | | | |
| 1-33 | Restricted [emergency] | \$ 186,395 | \$ - | Emergency Reserves | \$ - | \$ - | |
| 1-34 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - | |
| 1-35 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - | |
| 1-36 | Unassigned: | \$ 889,766 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - | |
| 1-37 | Add lines 1-31 through 1-36 | | | Add lines 1-31 through 1-36 | | | |
| | This total should be the same as line 3-33 | | | This total should be the same as line 3-33 | | | |
| | TOTAL FUND BALANCE | \$ 1,080,437 | \$ - | TOTAL NET POSITION | \$ - | \$ - | |
| 1-38 | Add lines 1-27, 1-30 and 1-37 | | | Add lines 1-27, 1-30 and 1-37 | | | |
| | This total should be the same as line 1-15 | | | This total should be the same as line 1-15 | | | |
| | TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 6,944,083 | \$ - | TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page | |
|--------------------------------|---|--------------------|-------|---|-----------------------------|-------|--|--|
| | | General Fund | Fund* | | Fund* | Fund* | | |
| Tax Revenue | | | | Tax Revenue | | | | |
| 2-1 | Property [include mills levied in Question 10-6] | \$ 148,391 | \$ - | Property [include mills levied in Question 10-6] | \$ - | \$ - | | |
| 2-2 | Specific Ownership | \$ 9,723 | \$ - | Specific Ownership | \$ - | \$ - | | |
| 2-3 | Sales and Use Tax | \$ - | \$ - | Sales and Use Tax | \$ - | \$ - | | |
| 2-4 | Other Tax Revenue [specify...]: | \$ - | \$ - | Other Tax Revenue [specify...]: | \$ - | \$ - | | |
| 2-5 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-6 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-7 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-8 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ 158,114 | \$ - | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ - | | |
| 2-9 | Licenses and Permits | \$ - | \$ - | Licenses and Permits | \$ - | \$ - | | |
| 2-10 | Highway Users Tax Funds (HUTF) | \$ - | \$ - | Highway Users Tax Funds (HUTF) | \$ - | \$ - | | |
| 2-11 | Conservation Trust Funds (Lottery) | \$ - | \$ - | Conservation Trust Funds (Lottery) | \$ - | \$ - | | |
| 2-12 | Community Development Block Grant | \$ - | \$ - | Community Development Block Grant | \$ - | \$ - | | |
| 2-13 | Fire & Police Pension | \$ - | \$ - | Fire & Police Pension | \$ - | \$ - | | |
| 2-14 | Grants | \$ - | \$ - | Grants | \$ - | \$ - | | |
| 2-15 | Donations | \$ - | \$ - | Donations | \$ - | \$ - | | |
| 2-16 | Charges for Sales and Services | \$ - | \$ - | Charges for Sales and Services | \$ - | \$ - | | |
| 2-17 | Rental Income | \$ - | \$ - | Rental Income | \$ - | \$ - | | |
| 2-18 | Fines and Forfeits | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - | | |
| 2-19 | Interest/Investment Income | \$ 52,619 | \$ - | Interest/Investment Income | \$ - | \$ - | | |
| 2-20 | Tap Fees | \$ - | \$ - | Tap Fees | \$ - | \$ - | | |
| 2-21 | Proceeds from Sale of Capital Assets | \$ - | \$ - | Proceeds from Sale of Capital Assets | \$ - | \$ - | | |
| 2-22 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | | |
| 2-23 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ 210,733 | \$ - | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | | |
| Other Financing Sources | | | | Other Financing Sources | | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | Debt Proceeds | \$ - | \$ - | | |
| 2-26 | Lease Proceeds | \$ - | \$ - | Lease Proceeds | \$ - | \$ - | | |
| 2-27 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | | |
| 2-28 | Other [specify...]: | \$ - | \$ - | Other [specify...]: | \$ - | \$ - | | |
| 2-29 | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | GRAND TOTALS | |
| 2-30 | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 210,733 | \$ - | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | \$ 210,733 | |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------|---|-----------------------------|-------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ 34,608 | \$ - | General Operating & Administrative | \$ - | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ - | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ - | \$ - | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ - | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ - | \$ - | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ - | \$ - | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ - | \$ - | |
| 3-11 | Other [specify...]: | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 3-13 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal (should match amount in 4-4) | \$ - | \$ - | Principal (should match amount in 4-4) | \$ - | \$ - | |
| 3-16 | Interest | \$ - | \$ - | Interest | \$ - | \$ - | |
| 3-17 | Bond Issuance Costs | \$ - | \$ - | Bond Issuance Costs | \$ - | \$ - | |
| 3-18 | Developer Principal Repayments | \$ - | \$ - | Developer Principal Repayments | \$ - | \$ - | |
| 3-19 | Developer Interest Repayments | \$ - | \$ - | Developer Interest Repayments | \$ - | \$ - | |
| 3-20 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | |
| 3-21 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-22 | Add lines 3-1 through 3-21 | \$ 34,608 | \$ - | Add lines 3-1 through 3-21 | \$ - | \$ - | |
| | TOTAL EXPENDITURES | | | TOTAL EXPENSES | | | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | \$ 34,608 |
| 3-24 | Interfund Transfers Out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation/Amortization | \$ - | \$ - | |
| 3-26 | | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) | | | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| | TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29 | \$ 176,125 | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | \$ - | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ - | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ 904,312 | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37. | \$ 1,080,437 | \$ - | Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37. | \$ - | \$ - | |

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

| | | | | |
|-----|---|--------------------------------------|-------------------------------------|------------------------|
| 4-1 | Does the entity have outstanding debt? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | <input style="width: 450px;" type="text" value="NA"/> | | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | <input style="width: 450px;" type="text" value="NA"/> | | | |
| 4-4 | Please complete the following debt schedule, if applicable: (please only include principal amounts) | | | |
| | | Outstanding at beginning of year* | Issued during year | Retired during year |
| | 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 [Section 29-1-605(2) C.R.S.]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| If yes: | How much? | | | \$ 29,113,000,000 |
| | Date the debt was authorized: | | | 11/5/2002, 11/2/2004 |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | How much? | | | \$ - |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | What is the amount outstanding? | | | \$ - |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | What is being leased? | | | <input style="width: 350px;" type="text"/> |
| | What is the original date of the lease? | | | <input style="width: 350px;" type="text"/> |
| | Number of years of lease? | | | <input style="width: 350px;" type="text"/> |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What are the annual lease payments? | | | \$ - |

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

| | | | | |
|-----|---|--------------|--------------|--|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts | \$ 12,282 | | |
| 5-2 | Certificates of deposit | \$ - | | |
| | TOTAL CASH DEPOSITS | | \$ 12,282 | |
| | Investments (if investment is a mutual fund, please list underlying investments): | | | |
| 5-3 | Colotrust | \$ 1,065,780 | | |
| | | \$ - | | |
| | | \$ - | | |
| | | \$ - | | |
| | TOTAL INVESTMENTS | | \$ 1,065,780 | |
| | TOTAL CASH AND INVESTMENTS | | \$ 1,078,062 | |

Please answer the following question by marking in the appropriate box

YES NO N/A

| | | | | |
|-----|---|-------------------------------------|--------------------------|--------------------------|
| 5-4 | Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input style="width: 450px;" type="text"/> | | | |

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, YES NO

MUST explain:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

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

PART 7 - PENSION INFORMATION

* YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

Indicate the contributions from:

| | |
|----------------------------------|-------------|
| Tax (property, SO, sales, etc.): | \$ - |
| State contribution amount: | \$ - |
| Other (gifts, donations, etc.): | \$ - |
| TOTAL | \$ - |

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

PART 8 - BUDGET INFORMATION

| Please answer the following question by marking in the appropriate box | | | | YES | NO | N/A | Please use this space to provide any explanations or comments: |
|--|---|---|-------------------------------------|--------------------------|----|-----|--|
| 8-1 | Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, 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 | | | | | | | |
| | | Governmental/Proprietary Fund Name | Total Appropriations By Fund | | | | |
| | | General Fund | \$ | 1,099,081 | | | |
| | | | \$ | - | | | |
| | | | \$ | - | | | |
| | | | \$ | - | | | |

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

| Please answer the following question by marking in the appropriate box | | | | YES | NO | Please use this space to provide any explanations or comments: |
|--|--|-------------------------------------|--------------------------|-----|----|--|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |

PART 10 - GENERAL INFORMATION

| Please answer the following question by marking in the appropriate box | | | | YES | NO | Please use this space to provide any explanations or comments: | | | |
|--|---|-------------------------------------|-------------------------------------|--------------------------|----|--|------------|--|--|
| 10-1 | Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px;" 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: NEW name <input style="width: 400px; height: 25px;" type="text"/> PRIOR name <input style="width: 400px; height: 25px;" 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: 460px; height: 25px;" type="text" value="Streets, Water, Traffic control, Sewer, Parks & Recreation."/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| 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: 460px; height: 25px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| 10-6 | Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| | | Bond Redemption mills | 0.000 | | | | | | |
| | | General/Other mills | 70.000 | | | | | | |
| | | Total mills | 70.000 | | | | | | |
| | | YES | NO | | | | N/A | | |
| 10-7 | NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. <input style="width: 460px; height: 40px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | |

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

OSA USE ONLY

| Entity Wide: | | General Fund | | Governmental Funds | | Notes |
|---------------------------------|--------------|-------------------------|--------------|------------------------------|-------------------------|--------------|
| Unrestricted Cash & Investments | \$ 1,078,062 | Unrestricted Fund Balan | \$ 889,766 | Total Tax Revenue | \$ 158,114 | |
| Current Liabilities | \$ 2,531 | Total Fund Balance | \$ 1,080,437 | Revenue Paying Debt Service | \$ - | |
| Deferred Inflow | \$ 5,861,115 | PY Fund Balance | \$ - | Total Revenue | \$ 210,733 | |
| | | Total Revenue | \$ 210,733 | Total Debt Service Principal | \$ - | |
| | | Total Expenditures | \$ 34,608 | Total Debt Service Interest | \$ - | |
| | | | | Total Assets | \$ 6,944,083 | |
| | | | | Total Liabilities | \$ 2,531 | |
| Governmental | | Interfund In | \$ - | Enterprise Funds | | |
| Total Cash & Investments | \$ 1,078,062 | Interfund Out | \$ - | Net Position | \$ - | |
| Transfers In | \$ - | - Proprietary | \$ - | - PY Net Position | \$ - | |
| Transfers Out | \$ - | - Current Assets | \$ - | - Government-Wide | | |
| Property Tax | \$ 148,391 | Deferred Outflow | \$ - | - Total Outstanding Debt | \$ - | |
| Debt Service Principal | \$ - | - Current Liabilities | \$ - | - Authorized but Unissued | \$ 29,113,000,000 | |
| Total Expenditures | \$ 34,608 | Deferred Inflow | \$ - | - Year Authorized | \$ 11/5/2002, 11/2/2004 | |
| Total Developer Advances | \$ - | - Cash & Investments | \$ - | | | |
| Total Developer Repayments | \$ - | - Principal Expense | \$ - | | | |

PART 12 - 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?

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

Policy - Requirements

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

| MUST Print the names of ALL members of the governing body below. | | A MAJORITY of the members of the governing body must sign below. |
|---|---|---|
| 1 | Full Name Jonathan Alpert | I, _____ Jonathan Alpert _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ May 2027 _____ |
| 2 | Full Name Steven Cohen | I, _____ Steven Cohen _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Steven M. Cohen</u> Date: Feb 23, 2024 My term Expires: _____ May 2025 _____ |
| 3 | Full Name Marc Cooper | I, _____ Marc Cooper _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Marc Cooper</u> Date: Feb 26, 2024 My term Expires: _____ May 2025 _____ |
| 4 | Full Name | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |
| 5 | Full Name | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |
| 6 | Full Name | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |
| 7 | Full Name | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____ |

Eastern Hill MD 4 2023

Interim Agreement Report










2024-03-25


| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Out for Signature |
| Transaction ID: | CBJCHBCAABAAfGRFLHPufU8WqbYGtl0VwY448Vo4c0nW |

Agreement History


Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"Eastern Hill MD 4 2023" History

-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 10:18:55 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 10:20:16 PM GMT
-  Document emailed to jalpert@alpertcorp.com for signature
2024-02-23 - 10:20:16 PM GMT
-  Document emailed to smcohen@signetpartners.com for signature
2024-02-23 - 10:20:16 PM GMT
-  Document emailed to mcooper@coopermgmt.com for signature
2024-02-23 - 10:20:16 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 10:20:24 PM GMT - Time Source: server
-  Email viewed by smcohen@signetpartners.com
2024-02-23 - 11:17:58 PM GMT
-  Signer smcohen@signetpartners.com entered name at signing as Steven M. cohen
2024-02-23 - 11:18:35 PM GMT
-  Document e-signed by Steven M. cohen (smcohen@signetpartners.com)
Signature Date: 2024-02-23 - 11:18:37 PM GMT - Time Source: server

 Email viewed by mcooper@coopermgmt.com

2024-02-26 - 9:10:40 PM GMT

 Signer mcooper@coopermgmt.com entered name at signing as Marc Cooper

2024-02-26 - 9:10:53 PM GMT

 Document e-signed by Marc Cooper (mcooper@coopermgmt.com)

Signature Date: 2024-02-26 - 9:10:55 PM GMT - Time Source: server

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

| | |
|-----------------------------------|---|
| NAME OF GOVERNMENT ADDRESS | Eastern Hills Metropolitan District No. 5 c/o White Bear Ankele & Tanaka, P.C. 2154 E Commons Ave., Suite 2000 Centennial, CO 80122 |
| CONTACT PERSON | Clint Waldron |
| PHONE | 303-858-1800 |
| EMAIL | cwaldron@wbapc.com |

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

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

| | |
|----------------------------------|---|
| NAME: | Diane Wheeler |
| 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 |
| RELATIONSHIP TO ENTITY | CPA engaged to prepare financial statements for the District |

| | |
|--------------------------------------|----------------------|
| PREPARER (SIGNATURE REQUIRED) | DATE PREPARED |
| <i>Diane K. Wheeler</i> | Feb 23, 2024 |

| | | | |
|--|-------------------------------------|---|---------------------|
| Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.] | YES <input type="checkbox"/> | NO <input checked="" type="checkbox"/> | If Yes, date filed: |
|--|-------------------------------------|---|---------------------|

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--|--|--------------------|-------|--|-----------------------------|-------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| Assets | | | | Assets | | | |
| 1-1 | Cash & Cash Equivalents | \$ 5,972 | \$ - | Cash & Cash Equivalents | \$ - | \$ - | |
| 1-2 | Investments | \$ 572,817 | \$ - | Investments | \$ - | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ - | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ 342 | \$ - | Due from Other Entities or Funds | \$ - | \$ - | |
| 1-5 | Property Tax Receivable | \$ 74,989 | \$ - | Other Current Assets [specify...] | \$ - | \$ - | |
| | All Other Assets [specify...] | | | | | | |
| 1-6 | Lease Receivable (as Lessor) | \$ - | \$ - | | | | |
| 1-7 | Prepaid insurance | \$ 4,276 | \$ - | Total Current Assets | \$ - | \$ - | |
| 1-8 | | \$ - | \$ - | Capital & Right to Use Assets, net (from Part 6-4) | \$ - | \$ - | |
| 1-9 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - | |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 658,396 | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - | |
| Deferred Outflows of Resources: | | | | Deferred Outflows of Resources | | | |
| 1-12 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-13 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-14 | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 658,396 | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | |
| Liabilities | | | | Liabilities | | | |
| 1-16 | Accounts Payable | \$ 2,935 | \$ - | Accounts Payable | \$ - | \$ - | |
| 1-17 | Accrued Payroll and Related Liabilities | \$ - | \$ - | Accrued Payroll and Related Liabilities | \$ - | \$ - | |
| 1-18 | Unearned Revenue | \$ - | \$ - | Accrued Interest Payable | \$ - | \$ - | |
| 1-19 | Due to Other Entities or Funds | \$ - | \$ - | Due to Other Entities or Funds | \$ - | \$ - | |
| 1-20 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ - | \$ - | |
| 1-21 | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ 2,935 | \$ - | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - | |
| 1-22 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-27 | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ 2,935 | \$ - | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - | |
| Deferred Inflows of Resources: | | | | Deferred Inflows of Resources | | | |
| 1-28 | Deferred Property Taxes | \$ 74,989 | \$ - | Pension/OPEB Related | \$ - | \$ - | |
| 1-29 | Lease related (as lessor) | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 1-30 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ 74,989 | \$ - | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ - | \$ - | |
| Fund Balance | | | | Net Position | | | |
| 1-31 | Nonspendable Prepaid | \$ 4,276 | \$ - | Net Investment in Capital and Right-to Use Assets | \$ - | \$ - | |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | | | | |
| 1-33 | Restricted [specify...] | \$ 2,421 | \$ - | Emergency Reserves | \$ - | \$ - | |
| 1-34 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - | |
| 1-35 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - | |
| 1-36 | Unassigned: | \$ 573,775 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - | |
| 1-37 | Add lines 1-31 through 1-36 | | | Add lines 1-31 through 1-36 | | | |
| | This total should be the same as line 3-33 | | | This total should be the same as line 3-33 | | | |
| | TOTAL FUND BALANCE | \$ 580,472 | \$ - | TOTAL NET POSITION | \$ - | \$ - | |
| 1-38 | Add lines 1-27, 1-30 and 1-37 | | | Add lines 1-27, 1-30 and 1-37 | | | |
| | This total should be the same as line 1-15 | | | This total should be the same as line 1-15 | | | |
| | TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 658,396 | \$ - | TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | |
|--------------------------------|---|--------------------|-------|---|-----------------------------|-------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| Tax Revenue | | | | Tax Revenue | | | |
| 2-1 | Property [include mills levied in Question 10-6] | \$ 80,575 | \$ - | Property [include mills levied in Question 10-6] | \$ - | \$ - | Please use this space to provide explanation of any items on this page |
| 2-2 | Specific Ownership | \$ 5,280 | \$ - | Specific Ownership | \$ - | \$ - | |
| 2-3 | Sales and Use Tax | \$ - | \$ - | Sales and Use Tax | \$ - | \$ - | |
| 2-4 | Other Tax Revenue [specify...]: | \$ - | \$ - | Other Tax Revenue [specify...]: | \$ - | \$ - | |
| 2-5 | | \$ - | \$ - | | \$ - | \$ - | |
| 2-6 | | \$ - | \$ - | | \$ - | \$ - | |
| 2-7 | | \$ - | \$ - | | \$ - | \$ - | |
| 2-8 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ 85,855 | \$ - | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ - | |
| 2-9 | Licenses and Permits | \$ - | \$ - | Licenses and Permits | \$ - | \$ - | |
| 2-10 | Highway Users Tax Funds (HUTF) | \$ - | \$ - | Highway Users Tax Funds (HUTF) | \$ - | \$ - | |
| 2-11 | Conservation Trust Funds (Lottery) | \$ - | \$ - | Conservation Trust Funds (Lottery) | \$ - | \$ - | |
| 2-12 | Community Development Block Grant | \$ - | \$ - | Community Development Block Grant | \$ - | \$ - | |
| 2-13 | Fire & Police Pension | \$ - | \$ - | Fire & Police Pension | \$ - | \$ - | |
| 2-14 | Grants | \$ - | \$ - | Grants | \$ - | \$ - | |
| 2-15 | Donations | \$ - | \$ - | Donations | \$ - | \$ - | |
| 2-16 | Charges for Sales and Services | \$ - | \$ - | Charges for Sales and Services | \$ - | \$ - | |
| 2-17 | Rental Income | \$ - | \$ - | Rental Income | \$ - | \$ - | |
| 2-18 | Fines and Forfeits | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - | |
| 2-19 | Interest/Investment Income | \$ 27,715 | \$ - | Interest/Investment Income | \$ - | \$ - | |
| 2-20 | Tap Fees | \$ - | \$ - | Tap Fees | \$ - | \$ - | |
| 2-21 | Proceeds from Sale of Capital Assets | \$ - | \$ - | Proceeds from Sale of Capital Assets | \$ - | \$ - | |
| 2-22 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | |
| 2-23 | | \$ - | \$ - | | \$ - | \$ - | |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ 113,570 | \$ - | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | |
| Other Financing Sources | | | | Other Financing Sources | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | Debt Proceeds | \$ - | \$ - | |
| 2-26 | Lease Proceeds | \$ - | \$ - | Lease Proceeds | \$ - | \$ - | |
| 2-27 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | |
| 2-28 | Other [specify...]: | \$ - | \$ - | Other [specify...]: | \$ - | \$ - | |
| 2-29 | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | |
| 2-30 | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 113,570 | \$ - | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | GRAND TOTALS |
| | | | | | | | \$ 113,570 |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------|---|-----------------------------|-------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ 16,711 | \$ - | General Operating & Administrative | \$ - | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ - | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ - | \$ - | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ - | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ - | \$ - | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ - | \$ - | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ - | \$ - | |
| 3-11 | Other [specify...]: | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 3-13 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal (should match amount in 4-4) | \$ - | \$ - | Principal (should match amount in 4-4) | \$ - | \$ - | |
| 3-16 | Interest | \$ - | \$ - | Interest | \$ - | \$ - | |
| 3-17 | Bond Issuance Costs | \$ - | \$ - | Bond Issuance Costs | \$ - | \$ - | |
| 3-18 | Developer Principal Repayments | \$ - | \$ - | Developer Principal Repayments | \$ - | \$ - | |
| 3-19 | Developer Interest Repayments | \$ - | \$ - | Developer Interest Repayments | \$ - | \$ - | |
| 3-20 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | |
| 3-21 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-22 | Add lines 3-1 through 3-21 | \$ 16,711 | \$ - | Add lines 3-1 through 3-21 | \$ - | \$ - | |
| | TOTAL EXPENDITURES | | | TOTAL EXPENSES | | | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | \$ 16,711 |
| 3-24 | Interfund Transfers Out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation/Amortization | \$ - | \$ - | |
| 3-26 | | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) | | | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| | TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29 | \$ 96,859 | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | \$ - | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ 483,613 | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 | | | Net Position, December 31 | | | |
| | Sum of Lines 3-30, 3-31, and 3-32 | | | Sum of Lines 3-30, 3-31, and 3-32 | | | |
| | This total should be the same as line 1-37. | \$ 580,472 | \$ - | This total should be the same as line 1-37. | \$ - | \$ - | |

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

| | | | | |
|-----|--|--------------------------|-------------------------------------|-------------------------|
| 4-1 | Does the entity have outstanding debt? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 400px;" type="text" value="NA"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 400px;" type="text" value="NA"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-4 | Please complete the following debt schedule, if applicable: (please only include principal amounts) | | | |
| | Outstanding at beginning of year* | Issued during year | Retired during year | Outstanding at year-end |
| | General obligation bonds | \$ - | \$ - | \$ - |
| | 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 [Section 29-1-605(2) C.R.S.]? How much? If yes: <input style="width: 100px;" type="text" value="\$ 18,000,000,000"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | Date the debt was authorized: <input style="width: 100px;" type="text" value="11/1/2014"/> | | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? If yes: How much? <input style="width: 100px;" type="text" value="\$ -"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input style="width: 100px;" type="text" value="\$ -"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-8 | Does the entity have any lease agreements? If yes: What is being leased? <input style="width: 300px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What is the original date of the lease? <input style="width: 300px;" type="text"/> | | | |
| | Number of years of lease? <input style="width: 300px;" type="text"/> | | | |
| | Is the lease subject to annual appropriation? <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What are the annual lease payments? <input style="width: 100px;" type="text" value="\$ -"/> | | | |

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

| | | | | |
|-----|---|------------|-------------------|--|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts | \$ 5,972 | | |
| 5-2 | Certificates of deposit | \$ - | | |
| | TOTAL CASH DEPOSITS | | \$ 5,972 | |
| | Investments (if investment is a mutual fund, please list underlying investments): | | | |
| 5-3 | Colotrust | \$ 572,817 | | |
| | | \$ - | | |
| | | \$ - | | |
| | | \$ - | | |
| | TOTAL INVESTMENTS | | \$ 572,817 | |
| | TOTAL CASH AND INVESTMENTS | | \$ 578,789 | |

Please answer the following question by marking in the appropriate box

YES NO N/A

| | | | | |
|-----|---|-------------------------------------|--------------------------|--------------------------|
| 5-4 | Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: <input style="width: 400px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, YES NO

MUST explain:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

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

PART 7 - PENSION INFORMATION

* YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

Indicate the contributions from:

| | | |
|----------------------------------|-----------|----------|
| Tax (property, SO, sales, etc.): | \$ | - |
| State contribution amount: | \$ | - |
| Other (gifts, donations, etc.): | \$ | - |
| TOTAL | \$ | - |

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

PART 8 - BUDGET INFORMATION

| Please answer the following question by marking in the appropriate box | | YES | NO | N/A | Please use this space to provide any explanations or comments: | | | | | | | | | | |
|--|---|-------------------------------------|------------------------------|--------------------------|--|--|------|--|------|--|------|--|--|--|--|
| 8-1 | Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, 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 | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; background-color: #f2f2f2;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Governmental/Proprietary Fund Name</th> <th style="text-align: right; padding: 2px;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">General Fund</td> <td style="text-align: right; padding: 2px;">\$ 542,913</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">\$ -</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">\$ -</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="text-align: right; padding: 2px;">\$ -</td> </tr> </tbody> </table> | | Governmental/Proprietary Fund Name | Total Appropriations By Fund | General Fund | \$ 542,913 | | \$ - | | \$ - | | \$ - | | | | |
| Governmental/Proprietary Fund Name | Total Appropriations By Fund | | | | | | | | | | | | | | |
| General Fund | \$ 542,913 | | | | | | | | | | | | | | |
| | \$ - | | | | | | | | | | | | | | |
| | \$ - | | | | | | | | | | | | | | |
| | \$ - | | | | | | | | | | | | | | |

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

| Please answer the following question by marking in the appropriate box | | YES | NO | Please use this space to provide any explanations or comments: |
|--|--|-------------------------------------|--------------------------|--|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

PART 10 - GENERAL INFORMATION

| Please answer the following question by marking in the appropriate box | | YES | NO | Please use this space to provide any explanations or comments: | | | | | | | | |
|--|---|-------------------------------------|-------------------------------------|--|---------------------|--|-------------------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|--|
| 10-1 | Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 25px;" 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: NEW name <input style="width: 400px; height: 25px;" type="text"/> PRIOR name <input style="width: 400px; height: 25px;" 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: 450px; height: 25px;" type="text" value="Streets, Water, Traffic Control, Sewer, Parks and Recreation."/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | |
| 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: 450px; height: 25px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | | | | |
| 10-6 | Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tbody> <tr> <td style="padding: 2px;">Bond Redemption mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> <tr> <td style="padding: 2px;">General/Other mills</td> <td style="text-align: right; padding: 2px;">70.000</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 2px;">Total mills</td> <td style="text-align: right; padding: 2px;">70.000</td> </tr> </tbody> </table> | | Bond Redemption mills | 0.000 | | General/Other mills | 70.000 | Total mills | 70.000 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Bond Redemption mills | 0.000 | | | | | | | | | | | |
| General/Other mills | 70.000 | | | | | | | | | | | |
| Total mills | 70.000 | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr style="background-color: #0056b3; color: white;"> <th style="padding: 2px;"></th> <th style="text-align: center; padding: 2px;">YES</th> <th style="text-align: center; padding: 2px;">NO</th> <th style="text-align: center; padding: 2px;">N/A</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.</td> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </tbody> </table> | | | YES | NO | N/A | 10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | |
| | YES | NO | N/A | | | | | | | | | |
| 10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | |

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

OSA USE ONLY

| Entity Wide: | | General Fund | | Governmental Funds | | Notes | |
|---------------------------------|----|---------------------|-------------------------|---------------------------|---------|------------------------------|-------------------|
| Unrestricted Cash & Investments | \$ | 578,789 | Unrestricted Fund Balan | \$ | 573,775 | Total Tax Revenue | \$ 85,855 |
| Current Liabilities | \$ | 2,935 | Total Fund Balance | \$ | 580,472 | Revenue Paying Debt Service | \$ - |
| Deferred Inflow | \$ | 74,989 | PY Fund Balance | \$ | 483,613 | Total Revenue | \$ 113,570 |
| | | | Total Revenue | \$ | 113,570 | Total Debt Service Principal | \$ - |
| | | | Total Expenditures | \$ | 16,711 | Total Debt Service Interest | \$ - |
| | | | | | | Total Assets | \$ 658,396 |
| | | | | | | Total Liabilities | \$ 2,935 |
| Governmental | | | Interfund In | \$ | - | Enterprise Funds | |
| Total Cash & Investments | \$ | 578,789 | Interfund Out | \$ | - | Net Position | \$ - |
| Transfers In | \$ | | - Proprietary | | | - PY Net Position | \$ - |
| Transfers Out | \$ | | - Current Assets | \$ | | - Government-Wide | |
| Property Tax | \$ | 80,575 | Deferred Outflow | \$ | | - Total Outstanding Debt | \$ - |
| Debt Service Principal | \$ | | - Current Liabilities | \$ | | - Authorized but Unissued | \$ 18,000,000,000 |
| Total Expenditures | \$ | 16,711 | Deferred Inflow | \$ | | - Year Authorized | 11/1/2014 |
| Total Developer Advances | \$ | | - Cash & Investments | \$ | | | |
| Total Developer Repayments | \$ | | - Principal Expense | \$ | | | |

PART 12 - GOVERNING BODY APPROVAL

| | | |
|---|-------------------------------------|--------------------------|
| Please answer the following question by marking in the appropriate box | YES | NO |
| 12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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

Policy - Requirements

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

| | MUST Print the names of ALL members of the governing body below. | A MAJORITY of the members of the governing body must sign below. |
|---|--|--|
| 1 | <p align="center">Full Name</p> <p align="center">Jonathan Alpert</p> | <p>I, <u>Jonathan Alpert</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: <u>May 2027</u></p> |
| 2 | <p align="center">Full Name</p> <p align="center">Macr Cooper</p> | <p>I, <u>Marc Cooper</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>Marc Cooper</u> Date: <u>Feb 26, 2024</u></p> <p>My term Expires: <u>May 2025</u></p> |
| 3 | <p align="center">Full Name</p> <p align="center">Eric Miller</p> | <p>I, <u>Eric Miller</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: <u>Feb 23, 2024</u></p> <p>My term Expires: <u>May 2027</u></p> |
| 4 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> |
| 5 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> |
| 6 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> |
| 7 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> |

Eastern Hill MD 5 2023

Interim Agreement Report










2024-03-25


| | |
|-----------------|---|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Out for Signature |
| Transaction ID: | CBJCHBCAABAAo_wMLd_V7YHvFduvlaEJp5yWDMSOij_ |


Agreement History

Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"Eastern Hill MD 5 2023" History

-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 10:21:38 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 10:22:57 PM GMT
-  Document emailed to jalpert@alpertcorp.com for signature
2024-02-23 - 10:22:57 PM GMT
-  Document emailed to mcooper@coopermgmt.com for signature
2024-02-23 - 10:22:57 PM GMT
-  Document emailed to Rick Miller (rmiller@magnadevco.com) for signature
2024-02-23 - 10:22:57 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 10:23:04 PM GMT - Time Source: server
-  Email viewed by Rick Miller (rmiller@magnadevco.com)
2024-02-23 - 10:44:21 PM GMT
-  Document e-signed by Rick Miller (rmiller@magnadevco.com)
Signature Date: 2024-02-23 - 10:44:51 PM GMT - Time Source: server
-  Email viewed by mcooper@coopermgmt.com
2024-02-26 - 9:10:10 PM GMT

 Signer mcooper@coopermgmt.com entered name at signing as Marc Cooper
2024-02-26 - 9:10:30 PM GMT

 Document e-signed by Marc Cooper (mcooper@coopermgmt.com)
Signature Date: 2024-02-26 - 9:10:32 PM GMT - Time Source: server

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

| | |
|---------------------------|---|
| NAME OF GOVERNMENT | Eastern Hills Metropolitan District No. 6 |
| ADDRESS | c/o White Bear Ankele & Tanaka, P.C. 2154 E Commons Ave., Suite 2000 Centennial, CO 80122 |
| CONTACT PERSON | Clint Waldron |
| PHONE | 303-858-1800 |
| EMAIL | cwaldron@wbapc.com |

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

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

| | |
|----------------------------------|---|
| NAME: | Diane Wheeler |
| 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 |
| RELATIONSHIP TO ENTITY | CPA engaged to prepare financial statements for the District |

| | |
|--------------------------------------|----------------------|
| PREPARER (SIGNATURE REQUIRED) | DATE PREPARED |
| | Feb 23, 2024 |

| | | | |
|--|-------------------------------------|---|---------------------|
| Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.] | YES <input type="checkbox"/> | NO <input checked="" type="checkbox"/> | If Yes, date filed: |
|--|-------------------------------------|---|---------------------|

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--|--|---------------------|-------------|--|-----------------------------|-------------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| Assets | | | | Assets | | | |
| 1-1 | Cash & Cash Equivalents | \$ 6,916 | \$ - | Cash & Cash Equivalents | \$ - | \$ - | |
| 1-2 | Investments | \$ 2,634,999 | \$ - | Investments | \$ - | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ - | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ 1,024 | \$ - | Due from Other Entities or Funds | \$ - | \$ - | |
| 1-5 | Property Tax Receivable | \$ 290,452 | \$ - | Other Current Assets [specify...] | \$ - | \$ - | |
| | All Other Assets [specify...] | | | | | | |
| 1-6 | Lease Receivable (as Lessor) | \$ - | \$ - | | | | |
| 1-7 | Prepaid expense | \$ 3,271 | \$ - | Total Current Assets | \$ - | \$ - | |
| 1-8 | | \$ - | \$ - | Capital & Right to Use Assets, net (from Part 6-4) | \$ - | \$ - | |
| 1-9 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - | |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 2,936,662 | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - | |
| Deferred Outflows of Resources: | | | | Deferred Outflows of Resources | | | |
| 1-12 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-13 | [specify...] | \$ - | \$ - | [specify...] | \$ - | \$ - | |
| 1-14 | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS | \$ - | \$ - | |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 2,936,662 | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | |
| Liabilities | | | | Liabilities | | | |
| 1-16 | Accounts Payable | \$ 4,479 | \$ - | Accounts Payable | \$ - | \$ - | |
| 1-17 | Accrued Payroll and Related Liabilities | \$ - | \$ - | Accrued Payroll and Related Liabilities | \$ - | \$ - | |
| 1-18 | Unearned Revenue | \$ - | \$ - | Accrued Interest Payable | \$ - | \$ - | |
| 1-19 | Due to Other Entities or Funds | \$ - | \$ - | Due to Other Entities or Funds | \$ - | \$ - | |
| 1-20 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ - | \$ - | |
| 1-21 | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ 4,479 | \$ - | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - | |
| 1-22 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-27 | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ 4,479 | \$ - | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - | |
| Deferred Inflows of Resources: | | | | Deferred Inflows of Resources | | | |
| 1-28 | Deferred Property Taxes | \$ 290,452 | \$ - | Pension/OPEB Related | \$ - | \$ - | |
| 1-29 | Lease related (as lessor) | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 1-30 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ 290,452 | \$ - | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ - | \$ - | |
| Fund Balance | | | | Net Position | | | |
| 1-31 | Nonspendable Prepaid | \$ 3,271 | \$ - | Net Investment in Capital and Right-to Use Assets | \$ - | \$ - | |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | | | | |
| 1-33 | Restricted [specify...] | \$ 9,237 | \$ - | Emergency Reserves | \$ - | \$ - | |
| 1-34 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - | |
| 1-35 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - | |
| 1-36 | Unassigned: | \$ 2,629,223 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - | |
| 1-37 | Add lines 1-31 through 1-36 | | | Add lines 1-31 through 1-36 | | | |
| | This total should be the same as line 3-33 | | | This total should be the same as line 3-33 | | | |
| | TOTAL FUND BALANCE | \$ 2,641,731 | \$ - | TOTAL NET POSITION | \$ - | \$ - | |
| 1-38 | Add lines 1-27, 1-30 and 1-37 | | | Add lines 1-27, 1-30 and 1-37 | | | |
| | This total should be the same as line 1-15 | | | This total should be the same as line 1-15 | | | |
| | TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 2,936,662 | \$ - | TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | | |
|--------------------------------|--|--------------------|-------|--|-----------------------------|-------|---------------------|--|
| | | General Fund | Fund* | | Fund* | Fund* | | |
| Tax Revenue | | | | Tax Revenue | | | | Please use this space to provide explanation of any items on this page |
| 2-1 | Property [include mills levied in Question 10-6] | \$ 241,255 | \$ - | Property [include mills levied in Question 10-6] | \$ - | \$ - | | |
| 2-2 | Specific Ownership | \$ 15,808 | \$ - | Specific Ownership | \$ - | \$ - | | |
| 2-3 | Sales and Use Tax | \$ - | \$ - | Sales and Use Tax | \$ - | \$ - | | |
| 2-4 | Other Tax Revenue [specify...]: | \$ - | \$ - | Other Tax Revenue [specify...]: | \$ - | \$ - | | |
| 2-5 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-6 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-7 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-8 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ 257,063 | \$ - | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ - | | |
| 2-9 | Licenses and Permits | \$ - | \$ - | Licenses and Permits | \$ - | \$ - | | |
| 2-10 | Highway Users Tax Funds (HUTF) | \$ - | \$ - | Highway Users Tax Funds (HUTF) | \$ - | \$ - | | |
| 2-11 | Conservation Trust Funds (Lottery) | \$ - | \$ - | Conservation Trust Funds (Lottery) | \$ - | \$ - | | |
| 2-12 | Community Development Block Grant | \$ - | \$ - | Community Development Block Grant | \$ - | \$ - | | |
| 2-13 | Fire & Police Pension | \$ - | \$ - | Fire & Police Pension | \$ - | \$ - | | |
| 2-14 | Grants | \$ - | \$ - | Grants | \$ - | \$ - | | |
| 2-15 | Donations | \$ - | \$ - | Donations | \$ - | \$ - | | |
| 2-16 | Charges for Sales and Services | \$ - | \$ - | Charges for Sales and Services | \$ - | \$ - | | |
| 2-17 | Rental Income | \$ - | \$ - | Rental Income | \$ - | \$ - | | |
| 2-18 | Fines and Forfeits | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - | | |
| 2-19 | Interest/Investment Income | \$ 129,863 | \$ - | Interest/Investment Income | \$ - | \$ - | | |
| 2-20 | Tap Fees | \$ - | \$ - | Tap Fees | \$ - | \$ - | | |
| 2-21 | Proceeds from Sale of Capital Assets | \$ - | \$ - | Proceeds from Sale of Capital Assets | \$ - | \$ - | | |
| 2-22 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | | |
| 2-23 | | \$ - | \$ - | | \$ - | \$ - | | |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ 386,926 | \$ - | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | | |
| Other Financing Sources | | | | Other Financing Sources | | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | Debt Proceeds | \$ - | \$ - | | |
| 2-26 | Lease Proceeds | \$ - | \$ - | Lease Proceeds | \$ - | \$ - | | |
| 2-27 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | | |
| 2-28 | Other [specify...]: | \$ - | \$ - | Other [specify...]: | \$ - | \$ - | | |
| 2-29 | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | GRAND TOTALS | |
| 2-30 | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 386,926 | \$ - | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | \$ 386,926 | |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------|---|-----------------------------|-------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ 21,280 | \$ - | General Operating & Administrative | \$ - | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ - | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ - | \$ - | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ - | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ - | \$ - | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ - | \$ - | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ - | \$ - | |
| 3-11 | Other [specify...]: | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 3-13 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal (should match amount in 4-4) | \$ - | \$ - | Principal (should match amount in 4-4) | \$ - | \$ - | |
| 3-16 | Interest | \$ - | \$ - | Interest | \$ - | \$ - | |
| 3-17 | Bond Issuance Costs | \$ - | \$ - | Bond Issuance Costs | \$ - | \$ - | |
| 3-18 | Developer Principal Repayments | \$ - | \$ - | Developer Principal Repayments | \$ - | \$ - | |
| 3-19 | Developer Interest Repayments | \$ - | \$ - | Developer Interest Repayments | \$ - | \$ - | |
| 3-20 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | |
| 3-21 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-22 | Add lines 3-1 through 3-21 | \$ 21,280 | \$ - | Add lines 3-1 through 3-21 | \$ - | \$ - | |
| | TOTAL EXPENDITURES | | | TOTAL EXPENSES | | | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | \$ 21,280 |
| 3-24 | Interfund Transfers Out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation/Amortization | \$ - | \$ - | |
| 3-26 | | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) | | | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| | TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29 | \$ 365,646 | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | \$ - | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ 2,276,085 | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 | | | Net Position, December 31 | | | |
| | Sum of Lines 3-30, 3-31, and 3-32 | | | Sum of Lines 3-30, 3-31, and 3-32 | | | |
| | This total should be the same as line 1-37. | \$ 2,641,731 | \$ - | This total should be the same as line 1-37. | \$ - | \$ - | |

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

| | | | | | |
|-----|---|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------|
| 4-1 | Does the entity have outstanding debt? | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | <input style="width: 95%;" type="text" value="NA"/> | | | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | <input style="width: 95%;" type="text" value="NA"/> | | | | |
| 4-4 | Please complete the following debt schedule, if applicable: (please only include principal amounts) | | | | |
| | | Outstanding at beginning of year* | Issued during year | Retired during year | Outstanding at year-end |
| | General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| | 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 [Section 29-1-605(2) C.R.S.]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| If yes: | How much? | | | \$ 29,113,000 |
| | Date the debt was authorized: | | | 11/2002, 11/2004 |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | How much? | | | \$ - |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | What is the amount outstanding? | | | \$ - |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | What is being leased? | | | <input style="width: 95%;" type="text"/> |
| | What is the original date of the lease? | | | <input style="width: 95%;" type="text"/> |
| | Number of years of lease? | | | <input style="width: 95%;" type="text"/> |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What are the annual lease payments? | | | \$ - |

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

| | | | | |
|-----|---|--------------|--------------|--|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts | \$ 6,916 | | |
| 5-2 | Certificates of deposit | \$ - | | |
| | TOTAL CASH DEPOSITS | | \$ 6,916 | |
| | Investments (if investment is a mutual fund, please list underlying investments): | | | |
| 5-3 | Colotrust | \$ 2,634,999 | | |
| | | \$ - | | |
| | | \$ - | | |
| | | \$ - | | |
| | TOTAL INVESTMENTS | | \$ 2,634,999 | |
| | TOTAL CASH AND INVESTMENTS | | \$ 2,641,915 | |

Please answer the following question by marking in the appropriate box

YES NO N/A

| | | | | |
|-----|---|-------------------------------------|--------------------------|--------------------------|
| 5-4 | Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input style="width: 95%;" type="text"/> | | | |

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

- 6-1 Does the entity have capitalized assets?
- 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:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

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

PART 7 - PENSION INFORMATION

* YES NO Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' pension plan?
- 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 8 - BUDGET INFORMATION

| Please answer the following question by marking in the appropriate box | | | | YES | NO | N/A | Please use this space to provide any explanations or comments: |
|--|---|---|-------------------------------------|--------------------------|----|-----|--|
| 8-1 | Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, 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 | | | | | | | |
| | | Governmental/Proprietary Fund Name | Total Appropriations By Fund | | | | |
| | | General Fund | \$ | 2,502,146 | | | |
| | | | \$ | - | | | |
| | | | \$ | - | | | |
| | | | \$ | - | | | |

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

| Please answer the following question by marking in the appropriate box | | | | YES | NO | Please use this space to provide any explanations or comments: |
|--|--|-------------------------------------|--------------------------|-----|----|--|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |

PART 10 - GENERAL INFORMATION

| Please answer the following question by marking in the appropriate box | | | | YES | NO | Please use this space to provide any explanations or comments: |
|--|---|-------------------------------------|-------------------------------------|--------------------------|----|--|
| 10-1 | Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 20px;" 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: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" 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: 450px; height: 20px;" type="text" value="Streets, Water, Traffic Control, Sewer, Parks and Recreation."/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| 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: 450px; height: 20px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | |
| 10-6 | Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | |
| | | Bond Redemption mills | 0.000 | | | |
| | | General/Other mills | 70.000 | | | |
| | | Total mills | 70.000 | | | |
| | | YES | NO | N/A | | |
| 10-7 | NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. <input style="width: 450px; height: 20px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | |
| | | | | | | |

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

OSA USE ONLY

| Entity Wide: | | General Fund | | Governmental Funds | | Notes | | | |
|---------------------------------|----|---------------------|-------------------------|---------------------------|-----------|------------------------------|----|------------------|--|
| Unrestricted Cash & Investments | \$ | 2,641,915 | Unrestricted Fund Balan | \$ | 2,629,223 | Total Tax Revenue | \$ | 257,063 | |
| Current Liabilities | \$ | 4,479 | Total Fund Balance | \$ | 2,641,731 | Revenue Paying Debt Service | \$ | - | |
| Deferred Inflow | \$ | 290,452 | PY Fund Balance | \$ | 2,276,085 | Total Revenue | \$ | 386,926 | |
| | | | Total Revenue | \$ | 386,926 | Total Debt Service Principal | \$ | - | |
| | | | Total Expenditures | \$ | 21,280 | Total Debt Service Interest | \$ | - | |
| | | | | | | Total Assets | \$ | 2,936,662 | |
| | | | | | | Total Liabilities | \$ | 4,479 | |
| Governmental | | | Interfund In | \$ | - | Enterprise Funds | | | |
| Total Cash & Investments | \$ | 2,641,915 | Interfund Out | \$ | - | Net Position | \$ | - | |
| Transfers In | \$ | | - Proprietary | \$ | | - PY Net Position | \$ | - | |
| Transfers Out | \$ | | - Current Assets | \$ | | - Government-Wide | | | |
| Property Tax | \$ | 241,255 | Deferred Outflow | \$ | | - Total Outstanding Debt | \$ | - | |
| Debt Service Principal | \$ | | - Current Liabilities | \$ | | - Authorized but Unissued | \$ | 29,113,000 | |
| Total Expenditures | \$ | 21,280 | Deferred Inflow | \$ | | - Year Authorized | | 11/2002, 11/2004 | |
| Total Developer Advances | \$ | | - Cash & Investments | \$ | | | | | |
| Total Developer Repayments | \$ | | - Principal Expense | \$ | | | | | |

PART 12 - GOVERNING BODY APPROVAL

| Please answer the following question by marking in the appropriate box | YES | NO |
|---|-------------------------------------|--------------------------|
| 12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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

Policy - Requirements

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

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

| MUST Print the names of ALL members of the governing body below. | | A MAJORITY of the members of the governing body must sign below. | |
|---|--|--|--|
| 1 | <p align="center">Full Name</p> <p align="center">Steve Cohen</p> | <p>I, <u>Steve Cohen</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>Steven M. Cohen</u> Date: <u>Feb 23, 2024</u></p> <p>My term Expires: <u>May 2025</u></p> | |
| 2 | <p align="center">Full Name</p> <p align="center">Brett Perry</p> | <p>I, <u>Brett Perry</u>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>[Signature]</u> Date: <u>Feb 26, 2024</u></p> <p>My term Expires: <u>May 2025</u></p> | |
| 3 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> | |
| 4 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> | |
| 5 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> | |
| 6 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> | |
| 7 | <p align="center">Full Name</p> | <p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p> | |












Eastern Hill MD 6 2023

Final Audit Report

2024-02-26

| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAXB8Oh5wY3RNn15s-X4VJNjBETDgoRF7G |

"Eastern Hill MD 6 2023" History

-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 10:29:33 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 10:30:29 PM GMT
-  Document emailed to smcohen@signetpartners.com for signature
2024-02-23 - 10:30:29 PM GMT
-  Document emailed to bperry@bravadapartners.com for signature
2024-02-23 - 10:30:29 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 10:30:37 PM GMT - Time Source: server
-  Email viewed by smcohen@signetpartners.com
2024-02-23 - 11:16:07 PM GMT
-  Signer smcohen@signetpartners.com entered name at signing as Steven M. Cohen
2024-02-23 - 11:16:59 PM GMT
-  Document e-signed by Steven M. Cohen (smcohen@signetpartners.com)
Signature Date: 2024-02-23 - 11:17:01 PM GMT - Time Source: server
-  Email viewed by bperry@bravadapartners.com
2024-02-26 - 8:44:05 PM GMT
-  Signer bperry@bravadapartners.com entered name at signing as Brett Perry
2024-02-26 - 8:45:19 PM GMT
-  Document e-signed by Brett Perry (bperry@bravadapartners.com)
Signature Date: 2024-02-26 - 8:45:21 PM GMT - Time Source: server

✔ Agreement completed.

2024-02-26 - 8:45:21 PM GMT