

**EASTERN HILLS METROPOLITAN DISTRICT
NOS. 1, 2, 4-8 & 12-20**

2021 CONSOLIDATED ANNUAL REPORT

**EASTERN HILLS METROPOLITAN DISTRICT NOS. 1, 2, 4-8 AND 12-20
2021 CONSOLIDATED ANNUAL REPORT
TO
THE CITY OF AURORA**

Pursuant to the Amended and Restated Service Plans for Eastern Hills Metropolitan District Nos. 1, 2, and 4-8, and the Service Plans for Eastern Hills Metropolitan District Nos. 12-20 (collectively, the “**Districts**”), the Districts are required to provide an annual report to the City of Aurora (the “**City**”) with regard to the following matters:

For the year ending December 31, 2021, the Districts make the following report:

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

In 2021, District No. 5 made the following exclusion of property:
Property Description: Section 17
Date Recorded: January 20, 2022
Reception No. E2007575

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 2021.

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

As of December 31, 2021, the Districts had not yet adopted 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, 2021.

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

As of December 31, 2021, the Districts had not yet constructed any Public Improvements.

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

As of December 31, 2021, the Districts had not dedicated any Public Improvements to the City.

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

The Districts received certifications of valuation from the Arapahoe County Assessor that report a taxable assessed valuation for 2021 as follows:

District No. 1	\$ 1,103.00	District No. 13	\$1,103.00
District No. 2	\$ 43,791.00	District No. 14	\$1,103.00
District No. 4	\$ 1,355,562.00	District No. 15	\$1,103.00
District No. 5	\$ 1,388,472.00	District No. 16	\$1,103.00
District No. 6	\$ 2,079,504.00	District No. 17	\$1,103.00
District No. 7	\$ 20,507.00	District No. 18	\$1,103.00
District No. 8	\$ 1,103.00	District No. 19	\$1,103.00
District No. 12	\$ 1,103.00	District No. 20	\$1,103.00

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

District Nos. 1, 2, 7, 8 & 12-20 are inactive and did not adopt budgets for 2021. The 2022 budgets for District Nos. 4, 5 and 6 are attached hereto as **Exhibit B**. As of the date of this report, the Districts do not plan to construct any Public Improvements in 2022.

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:

District Nos. 1, 2, 7, 8 & 12-20 are inactive and did not file audits or audit exemptions for 2021. The 2021 Audit exemption applications for District Nos. 2, 4, 5, and 6 are attached hereto as **Exhibit C**.

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


There are no uncured events of default by the Districts, which continue 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:

None.

EXHIBIT A
ORDER FOR EXCLUSION
(District No. 5)

E2007575

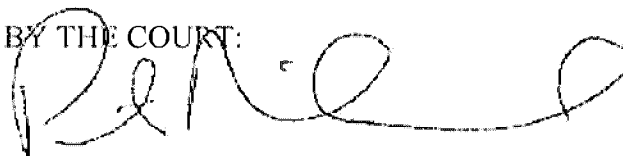
<p>DISTRICT COURT, ARAPAHOE COUNTY, COLORADO</p> <p>Court Address: 7325 S. Potomac St. Centennial, CO 80112</p> <p>Telephone: (303) 649-6355</p>	<p>DATE FILED: December 20, 2021 COMBINED COURT STATE OF COLORADO } ss. ARAPAHOE COUNTY } CERTIFIED to be a full, true and correct copy of the original in my custody.</p> <p>JAN 05 2022</p> 
<p>Petitioner:</p> <p>EASTERN HILLS METROPOLITAN DISTRICT NO. 5</p>	<p>DATED _____ A.D.</p> <p>SHANA KLOEK Clerk of the County Court By <i>[Signature]</i> Deputy</p> <p>▲ COURT USE ONLY ▲</p> <p><i>8 pages</i></p>
<p>By the Court:</p>	<p>Case Number: 2002CV3486</p> <p>Division:</p> <p>Courtroom:</p>
<p style="text-align: center;">ORDER FOR EXCLUSION</p>	

THIS MATTER comes before the Court pursuant to § 32-1-501(1), C.R.S., on Motion for an Order for Exclusion of property from the boundaries of the Eastern Hills Metropolitan District No. 5, City of Aurora, Arapahoe County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

1. That the real property set forth in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby excluded from the boundaries of the District.
2. Pursuant to § 32-1-503(1), C.R.S., the Property shall remain obligated for its proportionate share of the principal and interest on the outstanding bonded indebtedness of the District existing immediately prior to the effective date of this Order. As of the date of this Order, there is no outstanding bonded indebtedness of the District for which the Property will be liable.
3. In accordance with § 32-1-503(1), C.R.S., the Property shall not become obligated for any property tax levied by the District for operating costs of the District nor for any bonded indebtedness created after the date of this Order.
4. The District shall file this order in accordance with the provisions of § 32-1-105, C.R.S.

DONE AND EFFECTIVE THIS 31 day of December, 20 , 21

BY THE COURT:

A handwritten signature in black ink, appearing to read "Rene", written over a horizontal line.

District Court Judge

EXHIBIT A

(Legal Description of Exclusion Property)

Legal Description Section 17

SECTION E:

A PARCEL OF LAND LYING IN THE SOUTHWEST QUARTER OF SECTION 17, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE WEST QUARTER CORNER OF SAID SECTION 17;
 THENCE SOUTH 59 DEGREES 59 MINUTES 48 SECONDS EAST ALONG THE NORTHERLY LINE OF SAID SOUTHWEST QUARTER A DISTANCE OF 1189.01 FEET;
 THENCE SOUTH 00 DEGREES 14 MINUTES 16 SECONDS WEST PARALLEL WITH THE WESTERLY LINE OF SAID SOUTHWEST QUARTER A DISTANCE OF 1300.66 FEET;
 THENCE NORTH 89 DEGREES 59 MINUTES 58 SECONDS WEST PARALLEL WITH SAID NORTHERLY LINE A DISTANCE OF 1189.67 FEET TO THE WESTERLY LINE OF SAID SOUTHWEST QUARTER;
 THENCE NORTH 80 DEGREES 14 MINUTES 16 SECONDS EAST ALONG SAID WESTERLY LINE A DISTANCE OF 1380.08 FEET TO THE POINT OF BEGINNING, COUNTY OF ARAPAHOE, STATE OF COLORADO.

SECTION F:

A PARCEL OF LAND LYING WITHIN THE SOUTHEAST QUARTER OF SECTION 17, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 17;
 THENCE NORTH 80 DEGREES 07 MINUTES 29 SECONDS EAST ALONG THE WESTERLY LINE OF SAID SOUTHEAST QUARTER A DISTANCE OF 1177.51 FEET TO THE POINT OF BEGINNING;
 THENCE NORTH 80 DEGREES 07 MINUTES 29 SECONDS EAST CONTINUING ALONG SAID WESTERLY LINE A DISTANCE OF 1180.18 FEET;
 THENCE SOUTH 89 DEGREES 59 MINUTES 48 SECONDS EAST PARALLEL WITH THE NORTHERLY LINE OF SAID SECTION 17 A DISTANCE OF 2445.59 FEET;
 THENCE SOUTH 00 DEGREES 02 MINUTES 12 SECONDS WEST PARALLEL WITH AND 310.09 FEET WESTERLY FROM THE EASTERLY LINE OF SAID SOUTHEAST QUARTER A DISTANCE OF 1109.71 FEET;
 THENCE SOUTH 09 DEGREES 45 MINUTES 33 SECONDS WEST PARALLEL WITH THE SOUTHERLY LINE OF SAID SOUTHEAST QUARTER A DISTANCE OF 447.81 FEET TO THE POINT OF BEGINNING, COUNTY OF ARAPAHOE, STATE OF COLORADO.

AND

A PARCEL OF LAND LYING WITHIN THE SOUTHEAST QUARTER OF SECTION 17, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 17;

Legal Description Section 17

THENCE NORTH 00 DEGREES 07 MINUTES 29 SECONDS EAST ALONG THE WESTERLY LINE OF SAID SOUTHEAST QUARTER A DISTANCE OF 210.00 FEET TO THE POINT OF BEGINNING;
 THENCE NORTH 00 DEGREES 07 MINUTES 19 SECONDS EAST CONTINUING ALONG SAID WESTERLY LINE A DISTANCE OF 907.02 FEET;
 THENCE NORTH 89 DEGREES 45 MINUTES 33 SECONDS EAST PARALLEL WITH THE SOUTHERLY LINE OF SAID SOUTHEAST QUARTER A DISTANCE OF 2442.83 FEET;
 THENCE SOUTH 02 DEGREES 02 MINUTES 11 SECONDS WEST ALONG A LINE 210.00 FEET WESTERLY AND PARALLEL WITH THE EASTERLY LINE OF SAID SOUTHEAST QUARTER A DISTANCE OF 907.02 FEET;
 THENCE SOUTH 89 DEGREES 45 MINUTES 33 SECONDS WEST ALONG A LINE 210.00 FEET NORTHERLY AND PARALLEL WITH THE SOUTHERLY LINE OF SAID SOUTHEAST QUARTER A DISTANCE OF 2442.83 FEET TO THE POINT OF BEGINNING, COUNTY OF ARAPAHOE, STATE OF COLORADO.

SECTION G:

THE NORTHWEST 1/4 AND WEST 648.89 FEET OF THE NORTHEAST 1/4 OF SECTION 17, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, COUNTY OF ARAPAHOE, STATE OF COLORADO

SECTION H:

THE NORTHEAST 1/4, EXCEPT THE WEST 648.89 FEET AND EXCEPT THE EAST 210 FEET THEREOF, SECTION 17, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, COUNTY OF ARAPAHOE, STATE OF COLORADO.

SECTION I:

A PARCEL OF LAND LYING IN THE SOUTH HALF OF SECTION 17, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, ARAPAHOE COUNTY, COLORADO, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

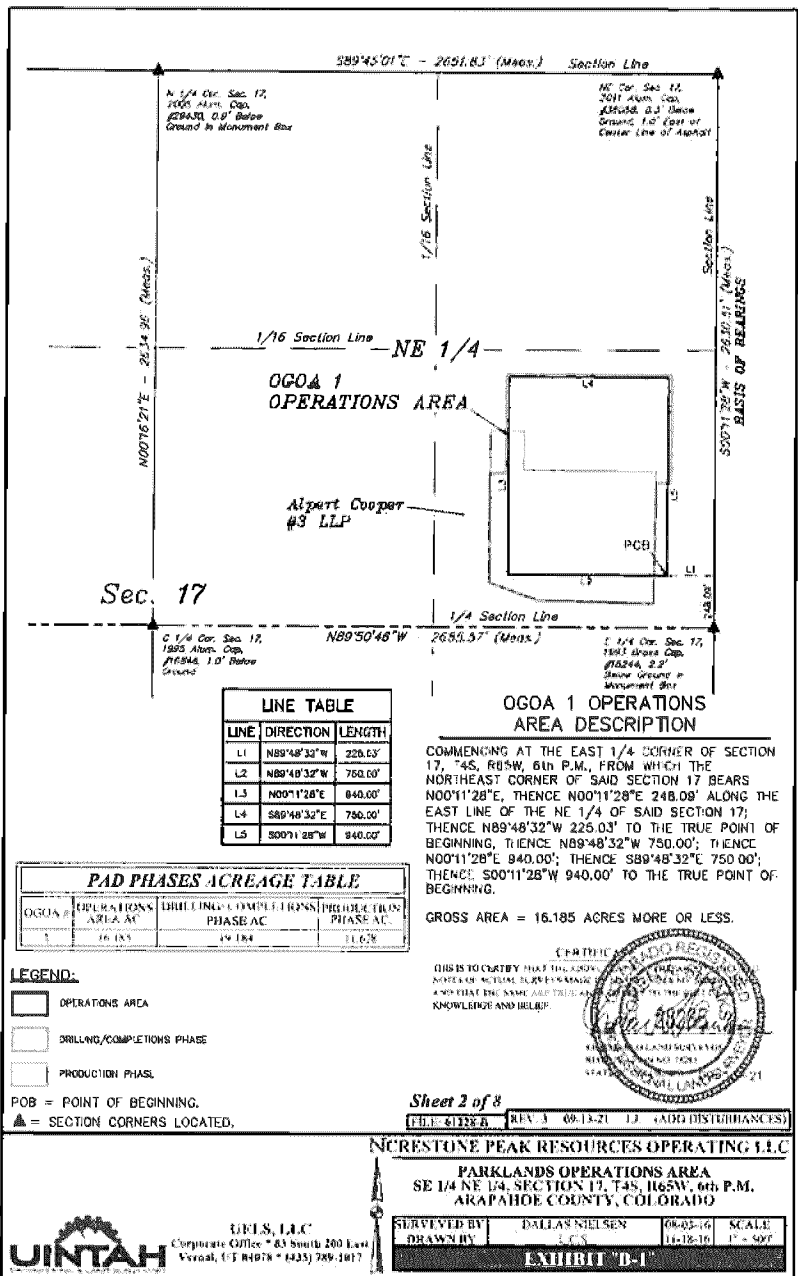
COMMENCING AT THE SOUTHWEST CORNER OF SAID SOUTH HALF OF SECTION 17;
 THENCE NORTH 00 DEGREES 14 MINUTES 16 SECONDS EAST ALONG THE WESTERLY LINE OF SAID SOUTH HALF A DISTANCE OF 210.00 FEET TO THE POINT OF BEGINNING;
 THENCE NORTH 89 DEGREES 14 MINUTES 16 SECONDS EAST ALONG THE WESTERLY LINE OF SAID SOUTH HALF A DISTANCE OF 1141.89 FEET;
 THENCE THE FOLLOWING TWO (2) COURSES ALONG A PARCEL OF LAND DESCRIBED IN BOOK 419, PAGE 127, ARAPAHOE COUNTY CLERK AND RECORDERS OFFICE:

- 1) THENCE SOUTH 89 DEGREES 59 MINUTES 48 SECONDS EAST A DISTANCE OF 1189.87 FEET;
 - 2) THENCE NORTH 00 DEGREES 14 MINUTES 16 SECONDS EAST A DISTANCE OF 1300.00 FEET;
- THENCE SOUTH 89 DEGREES 59 MINUTES 48 SECONDS EAST ALONG THE NORTHERLY LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 17 A DISTANCE OF 1403.69 FEET;
 THENCE SOUTH 89 DEGREES 59 MINUTES 48 SECONDS EAST ALONG THE NORTHERLY LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 17 A DISTANCE OF 2445.46 FEET;
 THENCE SOUTH 00 DEGREES 02 MINUTES 11 SECONDS WEST ALONG A LINE 210.00 FEET

Legal Description Section 19

WESTERLY OF AND PARALLEL WITH THE EASTERLY LINE OF SAID SOUTHEAST QUARTER A
DISTANCE OF 341.74 FEET;
THENCE SOUTH 59 DEGREES 59 MINUTES 45 SECONDS WEST ALONG THE NORTHERLY LINE
OF A
PARCEL OF LAND DESCRIBED IN BOOK 3468, PAGE 147, ARAPAHOE COUNTY CLERK AND
RECORDED OFFICE A DISTANCE OF 3445.99 FEET;
THENCE SOUTH 09 DEGREES 07 MINUTES 28 SECONDS WEST ALONG THE EASTERLY LINE OF
SAID SOUTHWEST QUARTER A DISTANCE OF 2989.50 FEET;
THENCE SOUTH 49 DEGREES 46 MINUTES 28 SECONDS WEST ALONG A LINE 310.00 FEET
NORTHERLY OF AND PARALLEL WITH THE SOUTHERLY LINE OF SAID SOUTHWEST
QUARTER A
DISTANCE OF 3658.17 FEET TO THE POINT OF BEGINNING.

EXCEPT



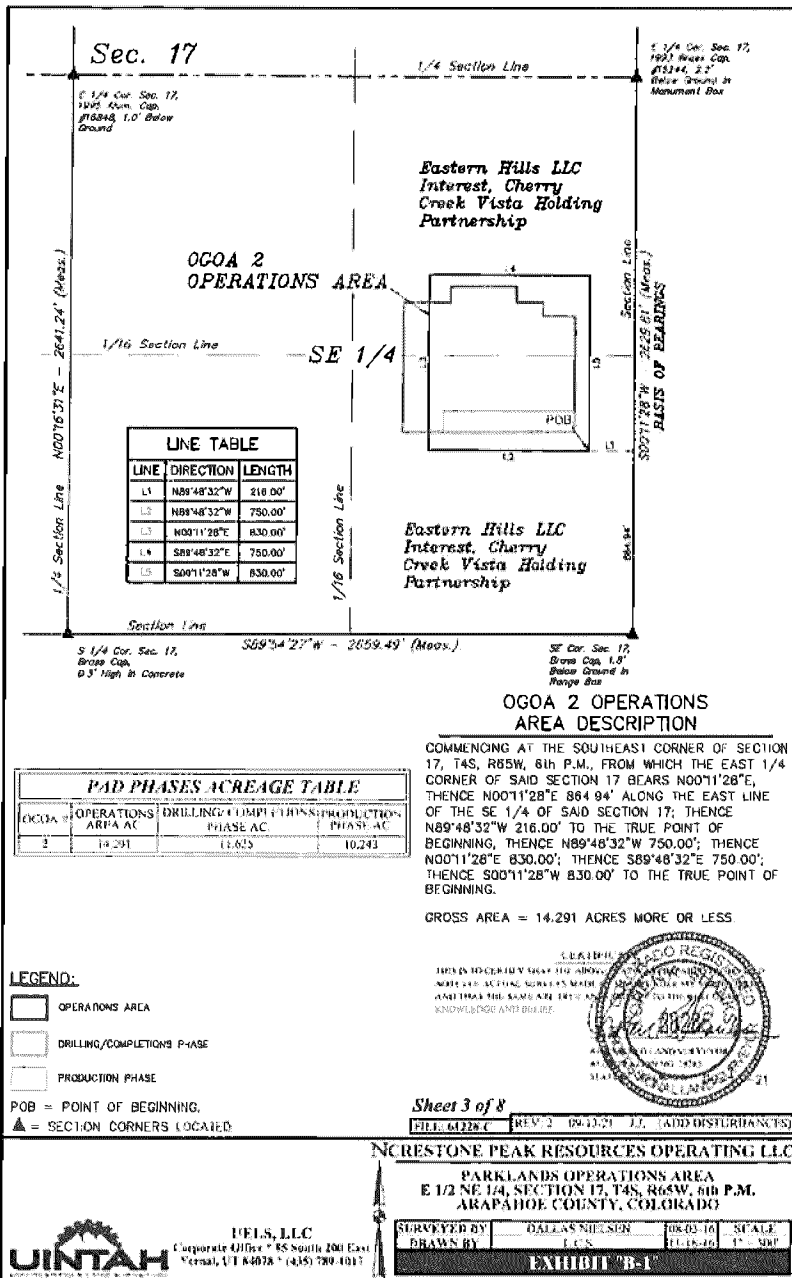


EXHIBIT B
2022 BUDGETS
(District Nos. 4, 5 & 6)

EASTERN HILLS METROPOLITAN DISTRICT NO. 4
2022
BUDGET MESSAGE

Attached please find a copy of the adopted 2022 budget for the Eastern Hills Metropolitan District No. 4.

The Eastern Hills Metropolitan District No. 4 has adopted a budget for 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 2022 will be property and ownership taxes. The district intends to impose a 70.000 mill levy on the property within the district in 2022.

Eastern Hills Metropolitan District No. 4
Adopted Budget
General Fund
For the Year ended December 31, 2022

	Actual <u>2020</u>	Adopted Budget <u>2021</u>	Actual <u>6/30/2020</u>	Estimate <u>2021</u>	Adopted Budget <u>2022</u>
Beginning fund balance	\$ 59,116	\$ 677,504	\$ 692,105	\$ 692,105	\$ 844,038
Revenues:					
Property taxes	602,896	161,355	161,355	161,355	94,889
Ownership taxes	42,724	13,767	5,520	10,000	5,693
Interest Income	2,064	500	244	400	400
Developer advances	-	-	-	-	-
Total revenues	<u>647,684</u>	<u>175,622</u>	<u>167,119</u>	<u>171,755</u>	<u>100,982</u>
Total funds available	<u>706,800</u>	<u>853,126</u>	<u>859,224</u>	<u>863,860</u>	<u>945,020</u>
Expenditures:					
Accounting	2,681	4,000	2,154	4,000	4,000
Insurance	2,785	5,000	2,802	2,802	3,500
Legal	8,863	15,000	-	10,000	15,000
Miscellaneous	180	500	399	600	1,000
Treasurer's fees	186	2,420	2,420	2,420	1,423
Contingency	-	170,937	-	-	167,068
Repay developer advances	-	650,000	-	-	750,000
Emergency reserve	-	5,269	-	-	3,029
Total expenditures	<u>14,695</u>	<u>853,126</u>	<u>7,775</u>	<u>19,822</u>	<u>945,020</u>
Ending fund balance	<u>\$ 692,105</u>	<u>\$ -</u>	<u>\$ 851,449</u>	<u>\$ 844,038</u>	<u>\$ -</u>
Assessed value (000's)	<u>\$ -</u>	<u>\$ 2,305.076</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,355.562</u>
Mill levy	<u>-</u>	<u>70.000</u>	<u>-</u>	<u>-</u>	<u>70.000</u>

EASTERN HILLS METROPOLITAN DISTRICT NO. 5
2022
BUDGET MESSAGE

Attached please find a copy of the adopted 2022 budget for the Eastern Hills Metropolitan District No. 5.

The Eastern Hills Metropolitan District No. 5 has adopted a budget for 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 2022 will be property and ownership taxes. The district intends to impose a 70.000 mill levy on the property within the district in 2022.

Eastern Hills Metropolitan District No. 5
Adopted Budget
General Fund
For the Year ended December 31, 2021

	Actual <u>2020</u>	Adopted Budget <u>2021</u>	Actual <u>6/30/2021</u>	Estimate <u>2021</u>	Adopted Budget <u>2022</u>
Beginning fund balance	\$ -	\$ 135,318	\$ 137,295	\$ 137,295	\$ 373,590
Revenues:					
Property taxes	132,577	250,335	250,335	250,335	97,193
Ownership taxes	9,396	19,995	8,564	17,000	5,832
Interest Income	145	100	56	10	100
Developer advances	-	-	-	-	-
Total revenues	<u>142,118</u>	<u>270,430</u>	<u>258,955</u>	<u>267,345</u>	<u>103,125</u>
Total funds available	<u>142,118</u>	<u>405,748</u>	<u>396,250</u>	<u>404,640</u>	<u>476,715</u>
Expenditures:					
Accounting	2,528	3,500	2,154	3,500	3,500
Insurance	150	4,500	2,795	2,795	3,500
Legal	-	20,000	-	20,000	20,000
Miscellaneous	156	1,000	433	1,000	1,000
Treasurer's fees	1,989	3,755	3,755	3,755	1,458
Contingency	-	14,880	-	-	94,163
Repay developer advances	-	350,000	-	-	350,000
Emergency reserve	-	8,113	-	-	3,094
Total expenditures	<u>4,823</u>	<u>405,748</u>	<u>9,137</u>	<u>31,050</u>	<u>476,715</u>
Ending fund balance	<u>\$ 137,295</u>	<u>\$ -</u>	<u>\$ 387,113</u>	<u>\$ 373,590</u>	<u>\$ -</u>
Assessed value (000's)	<u>\$ -</u>	<u>\$ 3,576.209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,388.472</u>
Mill levy	<u>-</u>	<u>70.000</u>	<u>-</u>	<u>-</u>	<u>70.000</u>

EASTERN HILLS METROPOLITAN DISTRICT NO. 6
2022
BUDGET MESSAGE

Attached please find a copy of the adopted 2022 budget for the Eastern Hills Metropolitan District No. 6.

The Eastern Hills Metropolitan District No. 6 has adopted a budget for 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 2022 will be property and ownership taxes. The district intends to impose a 70.000 mill levy on the property within the district in 2022.

Eastern Hills Metropolitan District No. 6
Adopted Budget
General Fund
For the Year ended December 31, 2021

	Actual <u>2020</u>	Adopted Budget <u>2021</u>	Actual <u>8/31/2021</u>	Estimate <u>2021</u>	Adopted Budget <u>2022</u>
Beginning fund balance	\$ 1,634,325	\$ 1,936,061	\$ 1,936,000	\$ 1,936,000	\$ 2,096,770
Revenues:					
Property taxes	287,309	165,789	165,789	165,789	145,565
Ownership taxes	20,361	11,605	5,672	11,000	8,734
Interest income	<u>12,537</u>	<u>2,553</u>	<u>665</u>	<u>750</u>	<u>750</u>
Total revenues	<u>320,207</u>	<u>179,947</u>	<u>172,126</u>	<u>177,539</u>	<u>155,049</u>
Total funds available	<u>1,954,532</u>	<u>2,116,008</u>	<u>2,108,126</u>	<u>2,113,539</u>	<u>2,251,819</u>
Expenditures:					
Repay developer advances	-	2,000,000	-	-	2,200,000
Treasurer's fees	4,310	2,487	2,487	2,487	2,183
Accounting	2,681	4,000	2,154	4,000	4,000
Legal	8,771	10,000	2,314	6,000	10,000
Insurance	2,770	4,000	2,782	2,782	3,500
Miscellaneous	-	1,000	950	1,500	1,000
Contingency	-	89,199	-	-	26,507
Emergency reserve	<u>-</u>	<u>5,322</u>	<u>-</u>	<u>-</u>	<u>4,629</u>
Total expenditures	<u>18,532</u>	<u>2,116,008</u>	<u>10,687</u>	<u>16,769</u>	<u>2,251,819</u>
Ending fund balance	<u>\$ 1,936,000</u>	<u>\$ -</u>	<u>\$ 2,097,439</u>	<u>\$ 2,096,770</u>	<u>\$ -</u>
Assessed value (000's)		<u>\$ 2,368.413</u>			<u>\$ 2,079.504</u>
Mill levy		<u>70.000</u>			<u>70.000</u>

EXHIBIT C
2021 AUDIT APPLICATIONS FOR EXEMPTION
(District Nos. 4, 5 & 6)



OFFICE OF THE STATE AUDITOR • LOCAL GOVERNMENT AUDIT DIVISION
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

May 25, 2022

Board Of Directors
Eastern Hills Metropolitan District No. 4
2154 E. Commons Ave.
Centennial, CO 80122

Suite 2000

RE: 1073.04

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Eastern Hills Metropolitan District No. 4. Based on our review, the application for the year ended 12/31/2021 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.colorado.gov/auditor

Sincerely,

Crystal L. Dorsey, CPA
Local Government Audit Manager



OFFICE OF THE STATE AUDITOR • LOCAL GOVERNMENT AUDIT DIVISION
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

May 25, 2022

Board Of Directors
Eastern Hills Metropolitan District No. 6
2154 E. Commons Ave.
Centennial, CO 80122

Suite 2000

RE: 1073.06

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Eastern Hills Metropolitan District No. 6. Based on our review, the application for the year ended 12/31/2021 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.colorado.gov/auditor

Sincerely,

Crystal L. Dorsey, CPA
Local Government Audit Manager

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
Clint Waldron
303-858-1800
cwaldron@wbapc.com

For the Year Ended
12/31/2021
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

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**
DATE PREPARED: **3/21/2022**
RELATIONSHIP TO ENTITY: **CPA engaged to prepare financial statements for the District**

PREPARER (SIGNATURE REQUIRED)

Diane Wheeler

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
<input type="checkbox"/>	<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		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		General Fund	Fund*		
Assets					
1-1	Cash & Cash Equivalents	\$ 1,186	\$ -	\$ -	
1-2	Investments	\$ 389,375	\$ -	\$ -	
1-3	Receivables	\$ 1,408	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 97,193	\$ -	\$ -	
	All Other Assets [specify...]				
1-6	Prepaid Insurance	\$ 2,521	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11		\$ 491,683	\$ -	\$ -	
	TOTAL ASSETS	\$ 491,683	\$ -	\$ -	
Deferred Outflows of Resources					
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14		\$ -	\$ -	\$ -	
1-15		\$ -	\$ -	\$ -	
	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 491,683	\$ -	\$ -	
Liabilities					
1-16	Accounts Payable	\$ 531	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-21		\$ -	\$ -	\$ -	
1-22		\$ 531	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27		\$ 531	\$ -	\$ -	
	TOTAL LIABILITIES	\$ 531	\$ -	\$ -	
Deferred Inflows of Resources					
1-28	Deferred Property Taxes	\$ 97,193	\$ -	\$ -	
1-29	Other [specify...]	\$ -	\$ -	\$ -	
1-30		\$ -	\$ -	\$ -	
	TOTAL DEFERRED INFLOWS	\$ 97,193	\$ -	\$ -	
	TOTAL DEFERRED INFLOWS	\$ 97,193	\$ -	\$ -	
Fund Balance					
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	
1-33	Restricted [specify...]	\$ 3,094	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ 390,865	\$ -	\$ -	
1-37		\$ -	\$ -	\$ -	
	TOTAL FUND BALANCE	\$ 393,959	\$ -	\$ -	
1-38		\$ -	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 491,683	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*		Fund*	Fund*
Tax Revenue						
2-1	Property (include mills levied in Question 1b-e)	\$ 250,335	\$ -	Property (include mills levied in Question 10-e)	\$ -	\$ -
2-2	Specific Ownership	\$ 17,253	\$ -	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	\$ 267,588	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -
	TOTAL TAX REVENUE			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	\$ 111	\$ -	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	\$ 267,699	\$ -	Add lines 2-8 through 2-23	\$ -	\$ -
	TOTAL REVENUES			TOTAL REVENUES		
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-27	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -
2-28	Add lines 2-25 through 2-27	\$ -	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES		
2-29	Add lines 2-24 and 2-28	\$ 267,699	\$ -	Add lines 2-24 and 2-28	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES		
GRAND TOTALS						
		\$ 267,699	\$ -		\$ -	\$ 267,699

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

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.

4

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Fund*
		General Fund	Fund*		
3-1	Expenditures				
3-2	General Government	\$ 11,035	\$ -	\$ -	
3-3	Judicial	\$ -	\$ -	\$ -	
3-4	Law Enforcement	\$ -	\$ -	\$ -	
3-5	Fire	\$ -	\$ -	\$ -	
3-6	Highways & Streets	\$ -	\$ -	\$ -	
3-7	Solid Waste	\$ -	\$ -	\$ -	
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	
3-9	Health	\$ -	\$ -	\$ -	
3-10	Culture and Recreation	\$ -	\$ -	\$ -	
3-11	Transfers to other districts	\$ -	\$ -	\$ -	
3-12	Other [specify...]:	\$ -	\$ -	\$ -	
3-13		\$ -	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	\$ -	
3-15	Debt Service				
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	\$ -	
3-21	All Other [specify...]:	\$ -	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 11,035	\$ -	\$ -	
3-23	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	
3-26		\$ -	\$ -	\$ -	
3-27		\$ -	\$ -	\$ -	
3-28		\$ -	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	\$ -	
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures				
3-31	Line 2-29, less line 3-22, less line 3-29	\$ 256,664	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 137,295	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$ 393,959	\$ -	\$ -	
	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.				

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Fund*
		General Fund	Fund*		
3-1	Expenditures				
3-2	General Government	\$ 11,035	\$ -	\$ -	
3-3	Judicial	\$ -	\$ -	\$ -	
3-4	Law Enforcement	\$ -	\$ -	\$ -	
3-5	Fire	\$ -	\$ -	\$ -	
3-6	Highways & Streets	\$ -	\$ -	\$ -	
3-7	Solid Waste	\$ -	\$ -	\$ -	
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	
3-9	Health	\$ -	\$ -	\$ -	
3-10	Culture and Recreation	\$ -	\$ -	\$ -	
3-11	Transfers to other districts	\$ -	\$ -	\$ -	
3-12	Other [specify...]:	\$ -	\$ -	\$ -	
3-13		\$ -	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	\$ -	
3-15	Debt Service				
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	\$ -	
3-21	All Other [specify...]:	\$ -	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 11,035	\$ -	\$ -	
3-23	TOTAL EXPENSES	\$ -	\$ -	\$ -	
3-23	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ -	
3-24	Other [specify...][enter negative for expense]	\$ -	\$ -	\$ -	
3-25	Depreciation	\$ -	\$ -	\$ -	
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	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	\$ -	
3-30	Net Increase (Decrease) in Net Position	\$ 256,664	\$ -	\$ -	
3-31	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 137,295	\$ -	\$ -	
3-31	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$ 393,959	\$ -	\$ -	
	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.

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain: YES NO

4-4 **NA - No Debt**

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	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

- 4-5 **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.]? YES NO
- How much? \$ 18,000,000.000
- Date the debt was authorized: 11/1/2004
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
- How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that is still responsible for? YES NO
- What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
- 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? YES NO
- What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
5-1	\$ 1,186	
5-2	\$ -	
TOTAL CASH DEPOSITS		\$ 1,186

Investments (if investment is a mutual fund, please list underlying investments):

Colostrust	\$ 389,375	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 389,375
TOTAL CASH AND INVESTMENTS		\$ 390,561

- 5-3 **Please answer the following question by marking in the appropriate box**
- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO
- 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: YES NO

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

YES NO

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, MUST explain: YES NO

	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
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

- 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: 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 appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 405,748
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

PART 9 - TAX PAYER'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)]? YES NO

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

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity? YES NO

If yes:

Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO

If Yes:

NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

- 10-4 Please indicate what services the entity provides:

Streets, Water, Traffic Control, Sewer, Parks & Recreation

- 10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes:

List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy? YES NO

If yes:

Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	70.000
Total mills	70.000

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	\$	390,561	Unrestricted Fund Balan	\$	390,865	Total Tax Revenue	\$	267,588
Current Liabilities	\$	531	Total Fund Balance	\$	393,959	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	97,193	PY Fund Balance	\$	137,295	Total Revenue	\$	267,699
			Total Revenue	\$	267,699	Total Debt Service Principal	\$	-
			Total Expenditures	\$	11,035	Total Debt Service Interest	\$	-
			Interfund In	\$	-			
			Interfund Out	\$	-	Enterprise Funds		
			Proprietary	\$	-	Net Position	\$	-
			Current Assets	\$	-	PY Net Position	\$	-
			Deferred Outflow	\$	-	Government-Wide		
			Current Liabilities	\$	-	Total Outstanding Debt	\$	-
			Deferred Inflow	\$	11,035	Authorized but Unissued	\$	18,000,000,000
			Cash & Investments	\$	-	Year Authorized	\$	11/1/2004
			Principal Expense	\$	-			
Governmental								
Total Cash & Investments	\$	390,561	Interfund Out	\$	-			
Transfers In	\$	-	Proprietary	\$	-			
Transfers Out	\$	-	Current Assets	\$	-			
Property Tax	\$	250,335	Deferred Outflow	\$	-			
Debt Service Principal	\$	-	Current Liabilities	\$	-			
Total Expenditures	\$	11,035	Deferred Inflow	\$	11,035			
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.

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

A **MAJORITY** of the members of the governing body must complete and sign in the column below.

1	Full Name Eric Miller	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. Signed: <u>Eric Miller</u> Date: <u>Mar 23, 2022</u> My term Expires: <u>May 2023</u>
2	Full Name Jonathan Albert	I, <u>Jonathan Albert</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. Signed: <u>Jonathan Albert</u> Date: <u>Mar 23, 2022</u> My term Expires: <u>May 2023</u>
3	Full Name Marc Cooper	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. Signed: <u>Marc Cooper</u> Date: <u>Mar 21, 2022</u> My term Expires: <u>May 2022</u>
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 Hills MD 5

Final Audit Report

2022-03-23


Created:	2022-03-21
By:	Kimberly Johanns (Kimberly@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0v7J0CfcbKTTC1Att0p31tD4I83FkwCb

"Eastern Hills MD 5" History

-  Document created by Kimberly Johanns (Kimberly@simmonswheeler.com)
2022-03-21 - 8:29:10 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2022-03-21 - 8:30:59 PM GMT
-  Document emailed to Eric R. Miller (rmiller@magnadevco.com) for signature
2022-03-21 - 8:30:59 PM GMT
-  Document emailed to Jonathan Alpert (jalpert@alpertcorp.com) for signature
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-  Email viewed by Jonathan Alpert (jalpert@alpertcorp.com)
2022-03-21 - 8:31:20 PM GMT
-  Email viewed by Diane Wheeler (diane@simmonswheeler.com)
2022-03-21 - 10:33:25 PM GMT- IP address: 208.187.187.252
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2022-03-21 - 10:33:30 PM GMT - Time Source: server- IP address: 208.187.187.252
-  Email viewed by Marc Cooper (mcooper@coopermgmt.com)
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Signature Date: 2022-03-21 - 11:48:57 PM GMT - Time Source: server- IP address: 174.195.198.114

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Signature Date: 2022-03-23 - 4:41:10 PM GMT - Time Source: server

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2022-03-23 - 5:00:07 PM GMT

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

Signature Date: 2022-03-23 - 5:02:45 PM GMT - Time Source: server

 Agreement completed.

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