

EXHIBIT D
2023 AUDIT EXEMPTION APPLICATIONS
(District Nos. 3-12)

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

| | |
|----------------------------------|--|
| NAME OF GOVERNMENT ADDRESS | Painted Prairie Metropolitan District No. 3 c/o White Bear And Ankele, P.C. 2154 East Commons Avenue, Suite 2000 Centennial, CO 80122 |
| CONTACT PERSON PHONE EMAIL | Clint Waldron 303-858-1800 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> | 3/4/2024 |

| | | | |
|--|--------------------------|-------------------------------------|---------------------|
| 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.

| | | Governmental Funds | | | | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--|---|--------------------|-------------------|---|-------|-----------------------------|--|--|
| Line # | Description | General Fund | Debt Service Fund | Description | Fund* | Fund* | | |
| Assets | | | | Assets | | | | |
| 1-1 | Cash & Cash Equivalents | \$ - | \$ - | Cash & Cash Equivalents | \$ - | \$ - | | |
| 1-2 | Investments | \$ 27,360 | \$ - | Investments | \$ - | \$ - | | |
| 1-3 | Receivables | \$ 2,267 | \$ - | Receivables | \$ - | \$ - | | |
| 1-4 | Due from Other Entities or Funds | \$ 2,872 | \$ - | Due from Other Entities or Funds | \$ - | \$ - | | |
| 1-5 | Property Tax Receivable | \$ 54,108 | \$ 635,333 | Other Current Assets [specify...] | \$ - | \$ - | | |
| | All Other Assets [specify...] | | | | \$ - | \$ - | | |
| 1-6 | Lease Receivable (as Lessor) | \$ - | \$ - | Total Current Assets | \$ - | \$ - | | |
| 1-7 | Prepaid Insurance | \$ - | \$ - | Capital & Right to Use Assets, net (from Part 6-4) | \$ - | \$ - | | |
| 1-8 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - | | |
| 1-9 | | \$ - | \$ - | | \$ - | \$ - | | |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - | | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 86,607 | \$ 635,333 | (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 | \$ 86,607 | \$ 635,333 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | | |
| Liabilities | | | | Liabilities | | | | |
| 1-16 | Accounts Payable | \$ - | \$ - | 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 | \$ 15,154 | \$ - | 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 | \$ 15,154 | \$ - | (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 | \$ 15,154 | \$ - | (add lines 1-21 through 1-26) TOTAL LIABILITIES | \$ - | \$ - | | |
| Deferred Inflows of Resources: | | | | Deferred Inflows of Resources | | | | |
| 1-28 | Deferred Property Taxes | \$ 54,108 | \$ 635,333 | Pension/OPEB Related | \$ - | \$ - | | |
| 1-29 | Lease related (as lessor) | \$ - | \$ - | Other [specify...] | \$ - | \$ - | | |
| 1-30 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ 54,108 | \$ 635,333 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS | \$ - | \$ - | | |
| Fund Balance | | | | Net Position | | | | |
| 1-31 | Nonspendable Prepaid | \$ - | \$ - | Net Investment in Capital and Right-to Use Assets | \$ - | \$ - | | |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | | \$ - | \$ - | | |
| 1-33 | Restricted - Emergency Reserve/Debt Service | \$ 499 | \$ - | Emergency Reserves | \$ - | \$ - | | |
| 1-34 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - | | |
| 1-35 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - | | |
| 1-36 | Unassigned: | \$ 16,846 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - | | |
| 1-37 | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ 17,345 | \$ - | Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION | \$ - | \$ - | | |
| 1-38 | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 86,607 | \$ 635,333 | Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - | | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | | |
|--------------------------------|---|--------------------|-------------------|---|-----------------------------|-------|---------------------|--|
| | | General Fund | Debt Service 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] | \$ 511,203 | \$ - | Property [include mills levied in Question 10-6] | \$ - | \$ - | | |
| 2-2 | Specific Ownership | \$ 33,014 | \$ - | 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 | \$ 544,217 | \$ - | 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 | \$ 8,654 | \$ - | 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 | \$ 552,871 | \$ - | 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 Change in developer advance receivable | \$ - | \$ - | 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 | \$ 552,871 | \$ - | Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | | |
| | | | | | | | GRAND TOTALS | \$ 552,871 |

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 | Debt Service Fund | | Fund* | Fund* | |
| | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ 15,963 | \$ - | 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...]: Authority | \$ 519,564 | \$ - | 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 TOTAL EXPENDITURES | \$ 535,527 | \$ - | Add lines 3-1 through 3-21 TOTAL EXPENSES | \$ - | \$ - | \$ 535,527 |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | |
| 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) TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | (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 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29 | \$ 17,344 | \$ - | 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 | \$ 1 | \$ - | 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 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37. | \$ 17,345 | \$ - | 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 checked="" type="checkbox"/> | <input type="checkbox"/> | | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; width: 450px; margin-top: 5px;">Developer advance to be repaid with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; width: 450px; margin-top: 5px;">N/A</div> | <input checked="" type="checkbox"/> | <input 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 | \$ 1,218 | \$ - | \$ - | \$ 1,218 |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 1,218 | \$ - | \$ - | \$ 1,218 |

****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? <div style="border: 1px solid black; padding: 2px; width: 150px; margin-top: 5px;">\$ 1,650,000,000</div> | | | |
| | Date the debt was authorized: <div style="border: 1px solid black; padding: 2px; width: 150px; margin-top: 5px;">11/7/2017</div> | | | |
| 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? <div style="border: 1px solid black; padding: 2px; width: 150px; margin-top: 5px;">\$ -</div> | | | |
| 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? <div style="border: 1px solid black; padding: 2px; width: 150px; margin-top: 5px;">\$ -</div> | | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| If yes: | What is being leased? <div style="border: 1px solid black; padding: 2px; width: 350px; margin-top: 5px;"></div> | | | |
| | What is the original date of the lease? <div style="border: 1px solid black; padding: 2px; width: 350px; margin-top: 5px;"></div> | | | |
| | Number of years of lease? <div style="border: 1px solid black; padding: 2px; width: 350px; margin-top: 5px;"></div> | | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; width: 150px; margin-top: 5px;">\$ -</div> | | | |

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 | \$ - | - | |
| 5-2 | Certificates of deposit | \$ - | - | |
| | TOTAL CASH DEPOSITS | | \$ - | |
| Investments (if investment is a mutual fund, please list underlying investments): | | | | |
| 5-3 | Colotrust | \$ 27,360 | - | |
| | | \$ - | - | |
| | | \$ - | - | |
| | | \$ - | - | |
| | TOTAL INVESTMENTS | | \$ 27,360 | |
| | TOTAL CASH AND INVESTMENTS | | \$ 27,360 | |

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: <div style="border: 1px solid black; padding: 2px; width: 450px; margin-top: 5px;"></div> | <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: #e0e0e0;"> <thead> <tr> <th style="width: 70%;">Governmental/Proprietary Fund Name</th> <th style="width: 30%;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">General Fund</td> <td style="text-align: right; padding: 2px;">\$ 555,458</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 | \$ 555,458 | | \$ - | | \$ - | | | | |
| Governmental/Proprietary Fund Name | Total Appropriations By Fund | | | | | | | | | | | | |
| General Fund | \$ 555,458 | | | | | | | | | | | | |
| | \$ - | | | | | | | | | | | | |
| | \$ - | | | | | | | | | | | | |

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: 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, Traffic control, water, water sewer, park and recreation"/> | <input type="checkbox"/> | <input checked="" 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"/> | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 150px;"> <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;">59.500</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 2px;">Total mills</td> <td style="text-align: right; padding: 2px;">59.500</td> </tr> </tbody> </table> | | Bond Redemption mills | 0.000 | | General/Other mills | 59.500 | Total mills | 59.500 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Bond Redemption mills | 0.000 | | | | | | | | | | |
| General/Other mills | 59.500 | | | | | | | | | | |
| Total mills | 59.500 | | | | | | | | | | |
| 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: 30px;" 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 | \$ 27,360 | Unrestricted Fund Balan | \$ 16,846 | Total Tax Revenue | \$ 544,217 | |
| Current Liabilities | \$ 15,154 | Total Fund Balance | \$ 17,345 | Revenue Paying Debt Service | \$ - | |
| Deferred Inflow | \$ 689,441 | PY Fund Balance | \$ 1 | Total Revenue | \$ 552,871 | |
| | | Total Revenue | \$ 552,871 | Total Debt Service Principal | \$ - | |
| | | Total Expenditures | \$ 535,527 | Total Debt Service Interest | \$ - | |
| | | | | Total Assets | \$ 721,940 | |
| | | | | Total Liabilities | \$ 15,154 | |
| Governmental | | Interfund In | \$ - | Enterprise Funds | | |
| Total Cash & Investments | \$ 27,360 | Interfund Out | \$ - | Net Position | \$ - | |
| Transfers In | \$ - | - Proprietary | | - PY Net Position | \$ - | |
| Transfers Out | \$ - | - Current Assets | \$ - | - Government-Wide | | |
| Property Tax | \$ 511,203 | Deferred Outflow | \$ - | - Total Outstanding Debt | \$ 1,218 | |
| Debt Service Principal | \$ - | - Current Liabilities | \$ - | - Authorized but Unissued | \$ 1,650,000,000 | |
| Total Expenditures | \$ 535,527 | Deferred Inflow | \$ - | - Year Authorized | \$ 11/7/2017 | |
| 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 | Full Name Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: <u>3.25.24</u> My term Expires: <u>May 2025</u> |
| 2 | Full Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: <u>3/19/2024</u> My term Expires: <u>May 2027</u> |
| 3 | Full Name Douglas Hatfield | I, Douglas Hatfield, 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: <u>May 2025</u> |
| 4 | Full Name Timothy O'Connor | I, Timothy O'Connor, 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>Timothy O'Connor</u> Date: _____ My term Expires: <u>May 2027</u> |
| 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: _____ |

Painted Prairie MD 3

Interim Agreement Report










2024-03-25


| | |
|-----------------|--|
| Created: | 2024-03-19 |
| By: | Kim Stark (kim@simmons wheeler.com) |
| Status: | Out for Signature |
| Transaction ID: | CBJCHBCAABAAQfsp-IDOONlpkII7BJ-AcF2tu2naIBZI |


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.

"Painted Prairie MD 3" History


-  Document created by Kim Stark (kim@simmons wheeler.com)
2024-03-19 - 3:28:50 PM GMT- IP address: 174.16.144.81
-  Document emailed to Diane Wheeler (diane@simmons wheeler.com) for signature
2024-03-19 - 3:30:47 PM GMT
-  Document emailed to chris@fellowscos.com for signature
2024-03-19 - 3:30:47 PM GMT
-  Document emailed to Dustin Anderson (dma@albdev.com) for signature
2024-03-19 - 3:30:47 PM GMT
-  Document emailed to doug@denverlandco.com for signature
2024-03-19 - 3:30:47 PM GMT
-  Document emailed to Timothy OConnor (tim@albdev.com) for signature
2024-03-19 - 3:30:47 PM GMT
-  Email viewed by Dustin Anderson (dma@albdev.com)
2024-03-19 - 3:31:58 PM GMT- IP address: 65.144.188.146
-  Document e-signed by Dustin Anderson (dma@albdev.com)
Signature Date: 2024-03-19 - 3:32:19 PM GMT - Time Source: server- IP address: 65.144.188.146
-  Email viewed by Timothy OConnor (tim@albdev.com)
2024-03-19 - 3:40:35 PM GMT- IP address: 65.144.188.146


 Document e-signed by Timothy OConnor (tim@albdev.com)
Signature Date: 2024-03-19 - 3:40:50 PM GMT - Time Source: server- IP address: 65.144.188.146

 Email viewed by Diane Wheeler (diane@simmonswheeler.com)
2024-03-22 - 10:56:35 PM GMT- IP address: 67.176.62.43

 Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-03-22 - 10:58:02 PM GMT - Time Source: server- IP address: 67.176.62.43

 Email viewed by chris@fellowscos.com
2024-03-25 - 5:00:53 PM GMT- IP address: 73.153.177.46

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows
2024-03-25 - 5:43:11 PM GMT- IP address: 73.153.177.46

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)
Signature Date: 2024-03-25 - 5:43:13 PM GMT - Time Source: server- IP address: 73.153.177.46

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 4 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 290 | |
| 2-2 | Specific ownership | \$ 19 | |
| 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 | \$ 13 | |
| 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 | Developer Advances receivable | \$ 9,697 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 10,019 | |

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 | \$ 4 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,260 | |
| 3-7 | Accounting and legal fees | \$ 2,191 | |
| 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): Transfer to Authority | \$ 4,564 | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 10,019 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px; color: red;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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 | \$ 1,295 | \$ 1,295 |
| | Other (specify): | \$ - | \$ - |
| | TOTAL | \$ 1,295 | \$ 1,295 |

**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? \$ 1,650,000,000.00 | | |
| | Date the debt was authorized: 11/7/20217 | | |
| 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? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | What is the original date of the lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | Number of years of lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | 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 | \$ - | |
| 5-2 | Certificates of deposit | \$ - | |
| Total Cash Deposits | | | \$ - |
| Investments (if investment is a mutual fund, please list underlying investments): | | | |
| | Colotrust | \$ 365 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| Total Investments | | | \$ 365 |
| Total Cash and Investments | | | \$ 365 |

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 | \$ 16,575 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

- | | | Yes | No |
|------------|---|-------------------------------------|--------------------------|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <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"/> |

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

- | | | Yes | No |
|-------------|--|--------------------------|-------------------------------------|
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px; height: 15px;" 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 checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|--|-------------------------------------|--------------------------|

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| 10-4 | Does the entity have an agreement with another government to provide services? 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 <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|--|--------------------------|-------------------------------------|

- | | | | |
|-------------|---|-------------------------------------|--------------------------|
| 10-6 | Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|---|-------------------------------------|--------------------------|

| | | | |
|-----------------------|-----|----|---------------|
| Bond Redemption mills | | | - |
| General/Other mills | | | 59.500 |
| Total mills | | | 59.500 |
| | 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:

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, Christopher Fellows, 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>Christopher H. Fellows</u> Date: <u>Feb 29, 2024</u> My term Expires: <u>May 2025</u> |
| | Christopher Fellows | |
| Board Member 2 | Print Board Member's Name | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: <u>Feb 23, 2024</u> My term Expires: <u>May 2027</u> |
| | Tim O'Connor | |
| Board Member 3 | Print Board Member's Name | I, Douglas Hatfield, 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>May 2025</u> |
| | Douglas Hatfield | |
| Board Member 4 | Print Board Member's Name | I, Dustin Anderson, 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>Dustin Anderson</u> Date: <u>Feb 27, 2024</u> My term Expires: <u>May 2027</u> |
| | Dustin Anderson | |
| 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: _____ |
| | | |

Painted Prairie MD 4

Interim Agreement Report










2024-03-29


| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Out for Signature |
| Transaction ID: | CBJCHBCAABAAL1zV7VO7tkpH-FFqVlhVyVXG12T5II0R |

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.

"Painted Prairie MD 4" History


-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 8:12:10 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 8:13:47 PM GMT
-  Document emailed to chris@fellowscos.com for signature
2024-02-23 - 8:13:47 PM GMT
-  Document emailed to dhatfield@albdev.com for signature
2024-02-23 - 8:13:47 PM GMT
-  Document emailed to Dustin Anderson (dma@albdev.com) for signature
2024-02-23 - 8:13:47 PM GMT
-  Document emailed to Timothy OConnor (tim@albdev.com) for signature
2024-02-23 - 8:13:47 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 8:14:02 PM GMT - Time Source: server
-  Email viewed by Timothy OConnor (tim@albdev.com)
2024-02-23 - 9:02:52 PM GMT
-  Document e-signed by Timothy OConnor (tim@albdev.com)
Signature Date: 2024-02-23 - 9:03:09 PM GMT - Time Source: server

 Email viewed by chris@fellowscos.com


2024-02-26 - 4:42:13 PM GMT

 Email viewed by Dustin Anderson (dma@albdev.com)


2024-02-27 - 4:34:47 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)

Signature Date: 2024-02-27 - 4:34:56 PM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:42:56 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:42:58 PM GMT - Time Source: server

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 5 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 176 | |
| 2-2 | Specific ownership | \$ 12 | |
| 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 | \$ 9 | |
| 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 | Developer Advances receivable | \$ 11,334 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 11,531 | |

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 | \$ 3 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,260 | |
| 3-7 | Accounting and legal fees | \$ 3,704 | |
| 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): Transfer to Authority | \$ 4,564 | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 11,531 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px; color: red;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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) | | | | |
| | General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - | \$ - | \$ - |
| | Developer Advances | \$ 1,290 | \$ - | \$ - | \$ 1,290 |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 1,290 | \$ - | \$ - | \$ 1,290 |

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

| | | Yes | No |
|---------|--|-------------------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | How much? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">\$ 1,650,000,000.00</div> | | |
| | Date the debt was authorized: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">11/7/2017</div> | | |
| 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? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">\$ -</div> | | |
| 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? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">\$ -</div> | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is being leased? <div style="border: 1px solid black; height: 15px; margin-left: 10px;"></div> | | |
| | What is the original date of the lease? <div style="border: 1px solid black; height: 15px; margin-left: 10px;"></div> | | |
| | Number of years of lease? <div style="border: 1px solid black; height: 15px; margin-left: 10px;"></div> | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 10px;">\$ -</div> | | |

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

| | | Amount | Total |
|---|---|--------|--------|
| 5-1 | YEAR-END Total of ALL Checking and Savings Accounts | \$ - | |
| 5-2 | Certificates of deposit | \$ - | |
| Total Cash Deposits | | | \$ - |
| Investments (if investment is a mutual fund, please list underlying investments): | | | |
| | Colotrust | \$ 225 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| Total Investments | | | \$ 225 |
| Total Cash and Investments | | | \$ 225 |

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 | \$ 16,605 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

If yes: **List the name of the other governmental entity and the services provided:**

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

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

| | |
|-----------------------|---------------|
| Bond Redemption mills | - |
| General/Other mills | 59.500 |
| Total mills | 59.500 |

| | | |
|-----|----|-----|
| 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.

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 <u>MAJORITY</u> of the members of the governing body must sign below. |
|---|--|---|
| Board Member 1 | Print Board Member's Name Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: Feb 29, 2024 My term Expires: May 2025 |
| Board Member 2 | Print Board Member's Name Tim O'Connor | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| Board Member 3 | Print Board Member's Name Douglas Hatfield | I, Douglas Hatfield, 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: May 2025 |
| Board Member 4 | Print Board Member's Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| 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: _____ |

Painted Prairie MD 5

Interim Agreement Report










2024-03-29

| | |
|-----------------|---|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Out for Signature |
| Transaction ID: | CBJCHBCAABAA3msS-7ucQ-N7lvnFs2twGySBIq4pWJc |

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.

"Painted Prairie MD 5" History


-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 9:02:45 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 9:04:14 PM GMT
-  Document emailed to dhatfield@albdev.com for signature
2024-02-23 - 9:04:14 PM GMT
-  Document emailed to chris@fellowscos.com for signature
2024-02-23 - 9:04:14 PM GMT
-  Document emailed to Dustin Anderson (dma@albdev.com) for signature
2024-02-23 - 9:04:14 PM GMT
-  Document emailed to Timothy OConnor (tim@albdev.com) for signature
2024-02-23 - 9:04:15 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 9:04:22 PM GMT - Time Source: server
-  Email viewed by chris@fellowscos.com
2024-02-26 - 4:43:33 PM GMT
-  Email viewed by Dustin Anderson (dma@albdev.com)
2024-02-27 - 4:34:26 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)


Signature Date: 2024-02-27 - 4:34:35 PM GMT - Time Source: server

 Email viewed by Timothy OConnor (tim@albdev.com)


2024-02-28 - 2:37:49 AM GMT

 Document e-signed by Timothy OConnor (tim@albdev.com)

Signature Date: 2024-02-28 - 2:38:04 AM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:43:53 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:43:55 PM GMT - Time Source: server

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 6 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 54 | |
| 2-2 | Specific ownership | \$ 4 | |
| 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 | \$ 3 | |
| 2-14 | Charges for utility services | \$ - | |
| 2-15 | Debt proceeds (should agree with line 4-4, column 2) | \$ - | |
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| 2-18 | Proceeds from sale of capital assets | \$ - | |
| 2-19 | Fire and police pension | \$ - | |
| 2-20 | Donations | \$ - | |
| 2-21 | Other (specify): | \$ - | |
| 2-22 | Developer Advances receivable | \$ 9,970 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 10,031 | |

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 |
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| 3-1 | Administrative | \$ 1 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,515 | |
| 3-7 | Accounting and legal fees | \$ 1,951 | |
| 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): Transfer to Authority | \$ 4,564 | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 10,031 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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) | | |
| | General obligation bonds | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - |
| | Developer Advances | \$ 1,290 | \$ 1,290 |
| | Other (specify): | \$ - | \$ - |
| | TOTAL | \$ 1,290 | \$ 1,290 |

**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? \$ 1,650,000,000.00 | | |
| | Date the debt was authorized: 11/7/2017 | | |
| 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? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | What is the original date of the lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | Number of years of lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | 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 | \$ - | |
| 5-2 | Certificates of deposit | \$ - | |
| | Total Cash Deposits | | \$ - |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | Colostrust | \$ 76 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| | Total Investments | | \$ 76 |
| | Total Cash and Investments | | \$ 76 |

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 | \$ 16,282 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

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

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

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

| | |
|-----------------------|--------|
| Bond Redemption mills | - |
| General/Other mills | 31.500 |
| Total mills | 31.500 |

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.

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 Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: Feb 29, 2024 My term Expires: May 2025 |
| Board Member 2 | Print Board Member's Name Tim O'Connor | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: Feb 23, 2024 My term Expires: May 2027 |
| Board Member 3 | Print Board Member's Name Douglas Hatfield | I, Douglas Hatfield, 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>Douglas Hatfield</u> Date: Feb 23, 2024 My term Expires: May 2025 |
| Board Member 4 | Print Board Member's Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| 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: _____ |












Painted Prairie MD 6


Final Audit Report

2024-02-29


| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAUfWjUaHaFZ5ftA0t74S6gpvQgzamRhR- |

"Painted Prairie MD 6" History


-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 9:06:39 PM GMT
-  Document emailed to chris@fellowscos.com for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to Timothy OConnor (tim@albdev.com) for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to dhatfield@albdev.com for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to Dustin Anderson (dma@albdev.com) for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 9:08:19 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 9:08:26 PM GMT - Time Source: server
-  Email viewed by Timothy OConnor (tim@albdev.com)
2024-02-23 - 9:11:50 PM GMT
-  Document e-signed by Timothy OConnor (tim@albdev.com)
Signature Date: 2024-02-23 - 9:12:02 PM GMT - Time Source: server
-  Email viewed by dhatfield@albdev.com
2024-02-23 - 11:58:02 PM GMT
-  Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield
2024-02-23 - 11:58:44 PM GMT

 Document e-signed by Douglas Hatfield (dhatfield@albdev.com)

Signature Date: 2024-02-23 - 11:58:46 PM GMT - Time Source: server

 Email viewed by chris@fellowscos.com


2024-02-26 - 4:43:37 PM GMT

 Email viewed by Dustin Anderson (dma@albdev.com)


2024-02-27 - 4:34:09 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)

Signature Date: 2024-02-27 - 4:34:18 PM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:44:26 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:44:28 PM GMT - Time Source: server

 Agreement completed.

2024-02-29 - 4:44:28 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 6 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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)
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PHONE

| |
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| Diane Wheeler |
| District Accountant |
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| 303-689-0833 |

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

| | | |
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| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 10,031 | |

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|-----|--|-------------------------------------|-------------------------------------|-------------------------|-----------------|
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| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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 | \$ 1,290 | | \$ - | \$ 1,290 |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 1,290 | \$ - | \$ - | \$ 1,290 |

**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? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; text-align: right;">\$ 1,650,000,000.00</div> | | |
| | Date the debt was authorized: <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; text-align: center;">11/7/2017</div> | | |
| 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? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; text-align: right;">\$ -</div> | | |
| 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? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; text-align: right;">\$ -</div> | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is being leased? <div style="border: 1px solid black; height: 15px; width: 150px; margin-top: 5px;"></div> | | |
| | What is the original date of the lease? <div style="border: 1px solid black; height: 15px; width: 150px; margin-top: 5px;"></div> | | |
| | Number of years of lease? <div style="border: 1px solid black; height: 15px; width: 150px; margin-top: 5px;"></div> | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; width: 150px; float: right; text-align: right;">\$ -</div> | | |

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

| | Amount | Total |
|---|--------|--------------|
| 5-1 YEAR-END Total of ALL Checking and Savings Accounts | \$ - | |
| 5-2 Certificates of deposit | \$ - | |
| Total Cash Deposits | | \$ - |
| Investments (if investment is a mutual fund, please list underlying investments): | | |
| Colotrust | \$ 76 | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| Total Investments | | \$ 76 |
| Total Cash and Investments | | \$ 76 |

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 | \$ 16,282 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

If yes: **List the name of the other governmental entity and the services provided:**

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

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

| | |
|-------------------------------------|--------------------------|
| Bond Redemption mills | - |
| General/Other mills | 31.500 |
| Total mills | 31.500 |
| Yes | No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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.

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 Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: Feb 29, 2024 My term Expires: May 2025 |
| Board Member 2 | Print Board Member's Name Tim O'Connor | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: Feb 23, 2024 My term Expires: May 2027 |
| Board Member 3 | Print Board Member's Name Douglas Hatfield | I, Douglas Hatfield, 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>Douglas Hatfield</u> Date: Feb 23, 2024 My term Expires: May 2025 |
| Board Member 4 | Print Board Member's Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| 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: _____ |












Painted Prairie MD 6


Final Audit Report

2024-02-29


| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAUfWjUaHaFZ5ftA0t74S6gpvQgzamRhR- |

"Painted Prairie MD 6" History


-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2024-02-23 - 9:06:39 PM GMT
-  Document emailed to chris@fellowscos.com for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to Timothy OConnor (tim@albdev.com) for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to dhatfield@albdev.com for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to Dustin Anderson (dma@albdev.com) for signature
2024-02-23 - 9:08:19 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2024-02-23 - 9:08:19 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
Signature Date: 2024-02-23 - 9:08:26 PM GMT - Time Source: server
-  Email viewed by Timothy OConnor (tim@albdev.com)
2024-02-23 - 9:11:50 PM GMT
-  Document e-signed by Timothy OConnor (tim@albdev.com)
Signature Date: 2024-02-23 - 9:12:02 PM GMT - Time Source: server
-  Email viewed by dhatfield@albdev.com
2024-02-23 - 11:58:02 PM GMT
-  Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield
2024-02-23 - 11:58:44 PM GMT

 Document e-signed by Douglas Hatfield (dhatfield@albdev.com)

Signature Date: 2024-02-23 - 11:58:46 PM GMT - Time Source: server

 Email viewed by chris@fellowscos.com


2024-02-26 - 4:43:37 PM GMT

 Email viewed by Dustin Anderson (dma@albdev.com)


2024-02-27 - 4:34:09 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)

Signature Date: 2024-02-27 - 4:34:18 PM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:44:26 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:44:28 PM GMT - Time Source: server

 Agreement completed.

2024-02-29 - 4:44:28 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 8 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 21 | |
| 2-2 | Specific ownership | \$ 1 | |
| 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 | \$ 4 | |
| 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 | Developer Advances receivable | \$ 12,905 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 12,931 | |

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 | \$ - | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,260 | |
| 3-7 | Accounting and legal fees | \$ 5,107 | |
| 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): Transfer to Authority | \$ 4,564 | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 12,931 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px; color: red;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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) | | |
| | General obligation bonds | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - |
| | Developer Advances | \$ 1,296 | \$ 1,296 |
| | Other (specify): | \$ - | \$ - |
| | TOTAL | \$ 1,296 | \$ 1,296 |

****Subscription Based Information Technology Arrangements**

***Must agree to prior year-end balance**

| | | Yes | No |
|-----|--|-------------------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt? If yes: How much? \$ 1,650,000,000.00 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Date the debt was authorized: 11/7/2017 | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ - | <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 type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 | Does the entity have any lease agreements? If yes: What is being leased? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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 | \$ - | |
| 5-2 | Certificates of deposit | \$ - | |
| Total Cash Deposits | | | \$ - |
| Investments (if investment is a mutual fund, please list underlying investments): | | | |
| | Colotrust | \$ 81 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| Total Investments | | | \$ 81 |
| Total Cash and Investments | | | \$ 81 |

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

6-3 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 | \$ 16,443 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

If yes: **List the name of the other governmental entity and the services provided:**

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

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

| | |
|-----------------------|---------------|
| Bond Redemption mills | - |
| General/Other mills | 31.500 |
| Total mills | 31.500 |

| | | |
|-----|----|-----|
| 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.

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

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- 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:

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- 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, Christopher Fellows, 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>Christopher H. Fellows</u> Date: Feb 29, 2024 My term Expires: May 2025 |
| | Christopher Fellows | |
| Board Member 2 | Print Board Member's Name | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: Feb 23, 2024 My term Expires: May 2027 |
| | Tim O'Connor | |
| Board Member 3 | Print Board Member's Name | I, Douglas Hatfield, 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>Douglas Hatfield</u> Date: Feb 23, 2024 My term Expires: May 2025 |
| | Douglas Hatfield | |
| Board Member 4 | Print Board Member's Name | I, Dustin Anderson, 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>Dustin Anderson</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| | Dustin Anderson | |
| 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: _____ |
| | | |


Painted Prairie MD 8

Final Audit Report


2024-02-29

| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAONP-KNqO9-II0-aEOU-__iEVAUglHRUZ |

"Painted Prairie MD 8" History

 Document created by Diane Wheeler (diane@simmonswheeler.com)

2024-02-23 - 9:11:32 PM GMT

 Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature

2024-02-23 - 9:13:10 PM GMT

 Document emailed to chris@fellowscos.com for signature


2024-02-23 - 9:13:10 PM GMT

 Document emailed to Timothy OConnor (tim@albdev.com) for signature

2024-02-23 - 9:13:10 PM GMT

 Document emailed to dhatfield@albdev.com for signature


2024-02-23 - 9:13:10 PM GMT

 Document emailed to Dustin Anderson (dma@albdev.com) for signature


2024-02-23 - 9:13:11 PM GMT

 Document e-signed by Diane Wheeler (diane@simmonswheeler.com)


Signature Date: 2024-02-23 - 9:13:17 PM GMT - Time Source: server

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 Document e-signed by Timothy OConnor (tim@albdev.com)

Signature Date: 2024-02-23 - 9:18:01 PM GMT - Time Source: server

 Email viewed by dhatfield@albdev.com


2024-02-23 - 11:59:42 PM GMT

 Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield

2024-02-24 - 0:00:08 AM GMT

 Document e-signed by Douglas Hatfield (dhatfield@albdev.com)


Signature Date: 2024-02-24 - 0:00:10 AM GMT - Time Source: server

 Email viewed by chris@fellowscos.com


2024-02-26 - 4:43:43 PM GMT

 Email viewed by Dustin Anderson (dma@albdev.com)


2024-02-27 - 4:33:38 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)

Signature Date: 2024-02-27 - 4:33:46 PM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:45:24 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:45:26 PM GMT - Time Source: server

 Agreement completed.

2024-02-29 - 4:45:26 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 9 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 4,831 | |
| 2-2 | Specific ownership | \$ 313 | |
| 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 | \$ 189 | |
| 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 | Developer Advances receivable | \$ 4,228 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 9,561 | |

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 | \$ 72 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,260 | |
| 3-7 | Accounting and legal fees | \$ 1,665 | |
| 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): Transfer to Authority | \$ 4,564 | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 9,561 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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) | | |
| | General obligation bonds | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - |
| | Developer Advances | \$ 1,255 | \$ 1,255 |
| | Other (specify): | \$ - | \$ - |
| | TOTAL | \$ 1,255 | \$ 1,255 |

**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? \$ 1,650,000,000.00 | | |
| | Date the debt was authorized: 11/7/2017 | | |
| 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? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | What is the original date of the lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | Number of years of lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | 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 | \$ - | |
| 5-2 | Certificates of deposit | \$ - | |
| | Total Cash Deposits | | \$ - |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | Colotrust | \$ 5,299 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| | Total Investments | | \$ 5,299 |
| | Total Cash and Investments | | \$ 5,299 |

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 | \$ 16,327 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Streets, traffic control, water, water sewer, park and recreation

10-4 Does the entity have an agreement with another government to provide services?

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

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

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

| | |
|-----------------------|--------|
| Bond Redemption mills | - |
| General/Other mills | 28.500 |
| Total mills | 28.500 |

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.

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 Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: Feb 29, 2024 My term Expires: May 2025 |
| Board Member 2 | Print Board Member's Name Tim O'Connor | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: Feb 23, 2024 My term Expires: May 2027 |
| Board Member 3 | Print Board Member's Name Douglas Hatfield | I, Douglas Hatfield, 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>Douglas Hatfield</u> Date: Feb 23, 2024 My term Expires: May 2025 |
| Board Member 4 | Print Board Member's Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| 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: _____ |


Painted Prairie MD 9

Final Audit Report


2024-02-29

| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAHwggOF1-sZKhmqdXykm3gkcdedZSVEIt |

"Painted Prairie MD 9" History

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2024-02-23 - 9:14:35 PM GMT

 Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature

2024-02-23 - 9:15:48 PM GMT

 Document emailed to chris@fellowscos.com for signature

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 Document emailed to Timothy OConnor (tim@albdev.com) for signature

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2024-02-23 - 9:15:48 PM GMT

 Document emailed to Dustin Anderson (dma@albdev.com) for signature


2024-02-23 - 9:15:48 PM GMT

 Document e-signed by Diane Wheeler (diane@simmonswheeler.com)


Signature Date: 2024-02-23 - 9:15:56 PM GMT - Time Source: server

 Email viewed by Timothy OConnor (tim@albdev.com)


2024-02-23 - 9:18:10 PM GMT

 Document e-signed by Timothy OConnor (tim@albdev.com)

Signature Date: 2024-02-23 - 9:18:21 PM GMT - Time Source: server

 Email viewed by dhatfield@albdev.com


2024-02-24 - 0:00:23 AM GMT

 Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield


2024-02-24 - 0:00:58 AM GMT

 Document e-signed by Douglas Hatfield (dhatfield@albdev.com)


Signature Date: 2024-02-24 - 0:01:00 AM GMT - Time Source: server

 Email viewed by chris@fellowscos.com


2024-02-26 - 4:43:46 PM GMT

 Email viewed by Dustin Anderson (dma@albdev.com)


2024-02-27 - 4:33:19 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)

Signature Date: 2024-02-27 - 4:33:28 PM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:45:52 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:45:54 PM GMT - Time Source: server

 Agreement completed.

2024-02-29 - 4:45:54 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 10 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 45 | |
| 2-2 | Specific ownership | \$ 3 | |
| 2-3 | Sales and use | \$ - | |
| 2-4 | Other (specify): | \$ - | |
| 2-5 | Licenses and permits | \$ - | |
| 2-6 | Intergovernmental: Grants | \$ - | |
| 2-7 | Conservation Trust Funds (Lottery) | \$ - | |
| 2-8 | Highway Users Tax Funds (HUTF) | \$ - | |
| 2-9 | Other (specify): | \$ - | |
| 2-10 | Charges for services | \$ - | |
| 2-11 | Fines and forfeits | \$ - | |
| 2-12 | Special assessments | \$ - | |
| 2-13 | Investment income | \$ - | |
| 2-14 | Charges for utility services | \$ - | |
| 2-15 | Debt proceeds (should agree 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 | Developer Advances receivable | \$ 12,687 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 12,735 | |

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 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,260 | |
| 3-7 | Accounting and legal fees | \$ 4,910 | |
| 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): Transfer to Authority | \$ 4,564 | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 12,735 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px; color: red;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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 | \$ 1,263 | | \$ - | \$ 1,263 |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 1,263 | \$ - | \$ - | \$ 1,263 |

**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? \$ 1,650,000,000.00 | | |
| | Date the debt was authorized: 11/7/2017 | | |
| 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? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | What is the original date of the lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | Number of years of lease? <div style="border: 1px solid black; height: 15px; margin-top: 5px;"></div> | | |
| | 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 | \$ - | |
| 5-2 | Certificates of deposit | \$ - | |
| Total Cash Deposits | | | \$ - |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | Colotrust | \$ 1 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| Total Investments | | | \$ 1 |
| Total Cash and Investments | | | \$ 1 |

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

6-3 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 | \$ 15,914 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

If yes: **List the name of the other governmental entity and the services provided:**

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy?

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

| | | |
|-----------------------|--|--------|
| Bond Redemption mills | | - |
| General/Other mills | | 59.500 |
| Total mills | | 59.500 |

| | | | |
|--|-----|----|-----|
| | 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.

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 Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: <u>Feb 29, 2024</u> My term Expires: <u>May 2025</u> |
| Board Member 2 | Print Board Member's Name Tim O'Connor | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: <u>Feb 23, 2024</u> My term Expires: <u>May 2027</u> |
| Board Member 3 | Print Board Member's Name Douglas Hatfield | I, Douglas Hatfield, 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>Douglas Hatfield</u> Date: <u>Feb 23, 2024</u> My term Expires: <u>May 2025</u> |
| Board Member 4 | Print Board Member's Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: <u>Feb 27, 2024</u> My term Expires: <u>May 2027</u> |
| 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: _____ |


Painted Prairie MD 10

Final Audit Report


2024-02-29

| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAyJ_NUIPbw7XslpBE2CsCNT3Sf_53no6k |

"Painted Prairie MD 10" History

 Document created by Diane Wheeler (diane@simmonswheeler.com)

2024-02-23 - 9:16:26 PM GMT

 Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature

2024-02-23 - 9:17:43 PM GMT

 Document emailed to chris@fellowscos.com for signature

2024-02-23 - 9:17:43 PM GMT

 Document emailed to Timothy OConnor (tim@albdev.com) for signature

2024-02-23 - 9:17:43 PM GMT

 Document emailed to dhatfield@albdev.com for signature


2024-02-23 - 9:17:44 PM GMT

 Document emailed to Dustin Anderson (dma@albdev.com) for signature


2024-02-23 - 9:17:44 PM GMT

 Document e-signed by Diane Wheeler (diane@simmonswheeler.com)


Signature Date: 2024-02-23 - 9:17:51 PM GMT - Time Source: server

 Email viewed by Timothy OConnor (tim@albdev.com)

2024-02-23 - 9:18:28 PM GMT

 Document e-signed by Timothy OConnor (tim@albdev.com)

Signature Date: 2024-02-23 - 9:18:39 PM GMT - Time Source: server

 Email viewed by dhatfield@albdev.com


2024-02-24 - 0:01:08 AM GMT

 Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield


2024-02-24 - 0:01:31 AM GMT

 Document e-signed by Douglas Hatfield (dhatfield@albdev.com)


Signature Date: 2024-02-24 - 0:01:33 AM GMT - Time Source: server

 Email viewed by chris@fellowscos.com


2024-02-26 - 4:43:49 PM GMT

 Email viewed by Dustin Anderson (dma@albdev.com)


2024-02-27 - 4:33:02 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)

Signature Date: 2024-02-27 - 4:33:11 PM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:46:34 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:46:36 PM GMT - Time Source: server

 Agreement completed.

2024-02-29 - 4:46:36 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 11 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 1 | |
| 2-2 | Specific ownership | \$ - | |
| 2-3 | Sales and use | \$ - | |
| 2-4 | Other (specify): | \$ - | |
| 2-5 | Licenses and permits | \$ - | |
| 2-6 | Intergovernmental: Grants | \$ - | |
| 2-7 | Conservation Trust Funds (Lottery) | \$ - | |
| 2-8 | Highway Users Tax Funds (HUTF) | \$ - | |
| 2-9 | Other (specify): | \$ - | |
| 2-10 | Charges for services | \$ - | |
| 2-11 | Fines and forfeits | \$ - | |
| 2-12 | Special assessments | \$ - | |
| 2-13 | Investment income | \$ 2 | |
| 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 | Developer Advances receivable | \$ 4,896 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 4,899 | |

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 | \$ - | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,255 | |
| 3-7 | Accounting and legal fees | \$ 1,644 | |
| 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): Transfer to Authority | \$ - | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 4,899 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px; color: red;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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) | | | | |
| | General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - | \$ - | \$ - |
| | Developer Advances | \$ 780 | \$ - | \$ - | \$ 780 |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 780 | \$ - | \$ - | \$ 780 |

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

| | | Yes | No |
|---------|--|-------------------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | How much? \$ 1,650,000,000.00 | | |
| | Date the debt was authorized: 11/7/2017 | | |
| 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 | \$ - | |
| 5-2 Certificates of deposit | \$ - | |
| Total Cash Deposits | | \$ - |
| Investments (if investment is a mutual fund, please list underlying investments): | | |
| Colotrust | \$ 53 | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| Total Investments | | \$ 53 |
| Total Cash and Investments | | \$ 53 |

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 | \$ 7,060 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

- | | | Yes | No |
|------------|---|-------------------------------------|--------------------------|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <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"/> |

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

- | | | Yes | No |
|-------------|--|--------------------------|-------------------------------------|
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px; height: 15px;" 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 checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|--|-------------------------------------|--------------------------|

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| 10-4 | Does the entity have an agreement with another government to provide services? 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 <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|--|--------------------------|-------------------------------------|

- | | | | |
|-------------|---|-------------------------------------|--------------------------|
| 10-6 | Does the entity have a certified Mill Levy? Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|---|-------------------------------------|--------------------------|

| | | | |
|-----------------------|------------|-----------|---------------|
| Bond Redemption mills | | | - |
| General/Other mills | | | 59.500 |
| Total mills | | | 59.500 |
| | 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:

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 Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: Feb 29, 2024 My term Expires: May 2025 |
| Board Member 2 | Print Board Member's Name Tim O'Connor | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: Feb 23, 2024 My term Expires: May 2027 |
| Board Member 3 | Print Board Member's Name Douglas Hatfield | I, Douglas Hatfield, 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>Douglas Hatfield</u> Date: Feb 23, 2024 My term Expires: May 2025 |
| Board Member 4 | Print Board Member's Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| 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: _____ |


Painted Prairie MD 11

Final Audit Report


2024-02-29

| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAASnJM8BJFnQhWrUbdRcr1B1t-hGLv0GWs |

"Painted Prairie MD 11" History

 Document created by Diane Wheeler (diane@simmonswheeler.com)

2024-02-23 - 9:18:29 PM GMT

 Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature

2024-02-23 - 9:19:47 PM GMT

 Document emailed to chris@fellowscos.com for signature

2024-02-23 - 9:19:47 PM GMT

 Document emailed to Timothy OConnor (tim@albdev.com) for signature

2024-02-23 - 9:19:47 PM GMT

 Document emailed to dhatfield@albdev.com for signature


2024-02-23 - 9:19:47 PM GMT

 Document emailed to Dustin Anderson (dma@albdev.com) for signature


2024-02-23 - 9:19:47 PM GMT

 Document e-signed by Diane Wheeler (diane@simmonswheeler.com)


Signature Date: 2024-02-23 - 9:19:54 PM GMT - Time Source: server

 Email viewed by Timothy OConnor (tim@albdev.com)

2024-02-23 - 9:23:31 PM GMT

 Document e-signed by Timothy OConnor (tim@albdev.com)


Signature Date: 2024-02-23 - 9:23:42 PM GMT - Time Source: server

 Email viewed by dhatfield@albdev.com


2024-02-24 - 0:01:44 AM GMT

 Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield


2024-02-24 - 0:02:08 AM GMT

 Document e-signed by Douglas Hatfield (dhatfield@albdev.com)

Signature Date: 2024-02-24 - 0:02:10 AM GMT - Time Source: server

 Email viewed by chris@fellowscos.com


2024-02-26 - 4:43:52 PM GMT

 Email viewed by Dustin Anderson (dma@albdev.com)


2024-02-27 - 4:32:45 PM GMT

 Document e-signed by Dustin Anderson (dma@albdev.com)

Signature Date: 2024-02-27 - 4:32:54 PM GMT - Time Source: server

 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:47:01 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:47:03 PM GMT - Time Source: server

 Agreement completed.

2024-02-29 - 4:47:03 PM GMT

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

| |
|--|
| Painted Prairie Metropolitan District No. 12 |
| c/o White, Bear, Ankele, Tanaka and Waldron |
| 2154 E Commons Avenue, Suite 2000 |
| Centennial CO 80122 |
| Clint Waldron |
| 303-858-1800 |
| cwaldron@wbapc.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) | \$ 1 | |
| 2-2 | Specific ownership | \$ - | |
| 2-3 | Sales and use | \$ - | |
| 2-4 | Other (specify): | \$ - | |
| 2-5 | Licenses and permits | \$ - | |
| 2-6 | Intergovernmental: Grants | \$ - | |
| 2-7 | Conservation Trust Funds (Lottery) | \$ - | |
| 2-8 | Highway Users Tax Funds (HUTF) | \$ - | |
| 2-9 | Other (specify): | \$ - | |
| 2-10 | Charges for services | \$ - | |
| 2-11 | Fines and forfeits | \$ - | |
| 2-12 | Special assessments | \$ - | |
| 2-13 | Investment income | \$ - | |
| 2-14 | Charges for utility services | \$ - | |
| 2-15 | Debt proceeds (should agree 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 | Developer Advances receivable | \$ 4,903 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 4,904 | |

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 | \$ - | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 3,260 | |
| 3-7 | Accounting and legal fees | \$ 1,644 | |
| 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): Transfer to Authority | \$ - | |
| 3-24 | | \$ - | |
| 3-25 | | \$ - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 4,904 | |

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: <div style="border: 1px solid black; padding: 2px; margin-top: 5px; color: red;">Developer advance subject to repayment with available funds</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> | <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) | | | | |
| | General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| | Lease & SBITA** Liabilities [GASB 87 & 96] | \$ - | \$ - | \$ - | \$ - |
| | Developer Advances | \$ 736 | \$ - | \$ - | \$ 736 |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 736 | \$ - | \$ - | \$ 736 |

**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? \$ 1,650,000,000.00 | | |
| | Date the debt was authorized: 11/7/2017 | | |
| 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 | \$ - | |
| 5-2 | Certificates of deposit | \$ - | |
| Total Cash Deposits | | | \$ - |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | Colostrust | \$ 4 | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| Total Investments | | | \$ 4 |
| Total Cash and Investments | | | \$ 4 |

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

6-3 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 | \$ 10,665 |
| | |
| | |

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Streets, traffic control, water, water sewer, park and recreation

10-4 Does the entity have an agreement with another government to provide services?

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

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes:

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

| | |
|-----------------------|--------|
| Bond Redemption mills | - |
| General/Other mills | 59.500 |
| Total mills | 59.500 |

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.

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"/> |

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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 Christopher Fellows | I, Christopher Fellows, 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>Christopher H. Fellows</u> Date: Feb 29, 2024 My term Expires: May 2025 |
| Board Member 2 | Print Board Member's Name Tim O'Connor | I, Tim O'Connor, 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>Timothy O'Connor</u> Date: Feb 23, 2024 My term Expires: May 2027 |
| Board Member 3 | Print Board Member's Name Douglas Hatfield | I, Douglas Hatfield, 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>Douglas Hatfield</u> Date: Feb 23, 2024 My term Expires: May 2025 |
| Board Member 4 | Print Board Member's Name Dustin Anderson | I, Dustin Anderson, 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>Dustin Anderson</u> Date: Feb 27, 2024 My term Expires: May 2027 |
| 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: _____ |


Painted Prairie MD 12

Final Audit Report


2024-02-29

| | |
|-----------------|--|
| Created: | 2024-02-23 |
| By: | Diane Wheeler (diane@simmonswheeler.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAUUA-SnzX4XXU3163xzg9HTmxQoymbCz- |

"Painted Prairie MD 12" History

 Document created by Diane Wheeler (diane@simmonswheeler.com)

2024-02-23 - 9:20:26 PM GMT

 Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature

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 Document emailed to chris@fellowscos.com for signature


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 Document emailed to Timothy OConnor (tim@albdev.com) for signature

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 Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield

2024-02-24 - 0:02:43 AM GMT

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 Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows

2024-02-29 - 4:47:28 PM GMT

 Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

Signature Date: 2024-02-29 - 4:47:30 PM GMT - Time Source: server

 Agreement completed.

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