APPLICATION FOR EXEMPTION FROM AUDIT SHORT FORM

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

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

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

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

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

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

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

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL <u>NOT</u> BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

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APPLICATIONS <u>MUST</u> BE FULLY AND ACCURATELY COMPLETED.

Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click here to go to the portal
If yes, have you read and understand the new Electronic Signature Policy? See <u>Click Here</u> new policy ->	
07	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission WEB PORTAL: https://apps.leg.co.gov/osa/lg MAIL: Office of the State Auditor Local Government Audit Division 1525 Sherman St., 7th Floor Denver, CO 80203 Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

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Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Centerra Metropolitan District No. 3	For the Year Ended			
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23			
	550 W. Eisenhower Blvd.	or fiscal year ended:			
	Loveland, CO 80537				
CONTACT PERSON	Irene Buenavista				
PHONE	(970)669-3611				
EMAIL	ireneb@pcgi.com				
	PART 1 - CERTIFICATION OF PREPARER				
I certify that I am skilled in gov my knowledge.	ernmental accounting and that the information in the application is comple	te and accurate, to the best of			

		DATE PREPARED			
PHONE	(970)669-3611				
ADDRESS	550 W. Eisenhower Blvd., Loveland, CO 80537				
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.				
TITLE	District Accountant				
NAME:	Irene Buenavista				
my knowlodgo.					

PREPARER (SIGNATURE REQUIRED)		D,	ATE PREPARED	
Jun Brunste		2/29/2024		
Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types	I			

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#		De	scription		Round to nearest Dol	lar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	[\$	562	space to provide
2-2		Specific owner	ship	[\$	677	any necessary
2-3		Sales and use		[\$	-	explanations
2-4		Other (specify)		ĺ	\$	-	
2-5	Licenses and permi	ts		[\$	-	
2-6	Intergovernmental:		Grants	ĺ	\$	-	
2-7			Conservation Trust Funds (Lottery)	ĺ	\$	-	
2-8			Highway Users Tax Funds (HUTF)	ĺ	\$	-	
2-9			Other (specify):	[\$	-	
2-10	Charges for service	s		[\$	-	
2-11	Fines and forfeits			[\$	-	
2-12	Special assessment	S		[\$	-	
2-13	Investment income			[\$	-	
2-14	Charges for utility s	ervices			\$	-	
2-15	Debt proceeds		(should agree with line 4-4, colur	mn 2)	\$	-	
2-16	Lease proceeds			[\$	-	
2-17	Developer Advances	s received	(should agree with line	ie 4-4)	\$	-	
2-18	Proceeds from sale	of capital assets	5	[\$	-	
2-19	Fire and police pens	sion		[\$	-	
2-20	Donations				\$	-	
2-21	Other (specify):			[\$	-	
2-22				[\$	-	
2-23				ĺ	\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVEN	NUE	\$	1,239	

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
3-1	Administrative	-	\$ 1,228	space to provide
3-2	Salaries	-	\$ -	any necessary
3-3	Payroll taxes	-	\$ -	explanations
3-4	Contract services	-	\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	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 (s	hould agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurer's Fees		\$ 11	
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEND	TURES/EXPENSES	\$ 1,239	

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

	PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RI	ETIRED	
	Please answer the following questions by marking the		·	Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S	chedule.			1
4-2	Is the debt repayment schedule attached? If no, MUST explai				
]		
4-3	Is the entity current in its debt service payments? If no, MUS	:			
		· ·			
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at end of prior year*	Issued during	Retired during	Outstanding at
	numbers)		year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$-	\$-	\$-	\$-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$-	\$-	\$-	\$-
	Developer Advances	\$ -	\$ -	\$ -	\$-
	Other (specify):	\$ -	\$ -	\$ -	\$-
	TOTAL	\$-	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements	*Must agree to pric	or 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?	A	77 000 500 50	1	
If yes:			77,890,598.59	-	
	Date the debt was authorized:	5/4/2	2004] _	_
4-6	Does the entity intend to issue debt within the next calendar			<u>ا</u>	\checkmark
If yes:	How much?	\$	-] _	_
4-7	Does the entity have debt that has been refinanced that it is s		for?		\checkmark
If yes:	What is the amount outstanding?	\$	-	J _	
4-8	Does the entity have any lease agreements? What is being leased?			1	~
If yes:	What is the original date of the lease?			-	
	Number of years of lease?			-	
	Is the lease subject to annual appropriation?			, 	
	What are the annual lease payments?	\$	-	1	
	Part 4 - Please use this space to provide any explanations/cor	nments or attac	h separate doc	umentation, if r	leeded
	PART 5 - CASH AND	INVEST	IENTS		

	PART 5 - CASH AND INVESTM	ENTS		
	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):			
			\$-	
5-3			\$-	
5-5			\$ -	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			\checkmark
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. M	UST 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 box	es.					Yes	No
6-1	-1 Does the entity have capital assets?							v
6-2	6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:					I		
6-3	Complete the following capital & right-to-use assets table:	begin	alance - ining of the year*	be incl	ns (Must uded in rt 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)	\$	-	\$	-	\$	-	\$ -

*must tie to prior year ending balance

\$

\$

\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

TOTAL

\$

	PART 7 - PENSION INFORMA	TIO	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				 Image: A start of the start of
7-2	Does the entity have a volunteer firefighters' pension plan?				\checkmark
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 I	NFORMA ⁻	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	V		
8-2	Did the entity pass an appropriations resolution, in accordanc 29-1-108 C.R.S.? If no, MUST explain:	e with Section	V		
If yes:	Please indicate the amount budgeted for each fund for the yea	•			
	Governmental/Proprietary Fund Name	Total Appropriat	tions By Fund		
	General Fund	\$	1,360		

Governmental/Proprietary Fund Name	I otal Appropriations By Fur	
General Fund	\$	1,360

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, 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.	v	
lf no, MU	IST 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?		\checkmark
If yes:	Please list the NEW name & PRIOR name:	l	
10-3	Is the entity a metropolitan district?	। रि	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, TV relay, mosquito control]	
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:		
	All services provided by Centerra Metropolitan District No. 1		
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?] रि	
	Does the entity have a certified will Levy?		
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		5.000
	General/Other mills		-
	Total mills		5.000
	Yes	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	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.	1	

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

PART 11 - GOVERNING BODY APPROVA	_	
Please answer the following question by marking in the appropriate box	YES	NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL 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 Kim Perry	IKim Perry, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 2	Print Board Member's Name David Spaeth	IDavid Spaeth, 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: 3/18/2024 17:34:07 MDTCICD12B404ED4CA
Board Member 3	Print Board Member's Name Josh Kane	IJosh Kane, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 4	Print Board Member's Name Wendy Messinger	IWendy Messinger, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. SignedDate: 3/18/2024 11:01:51 MDT My term Expires:May 2027
Board Member 5	Print Board Member's Name Tim DePeder	ITim DePeder, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where nother sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, which ver is applicable]

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

WHEREAS, an application for exemption from audit for (name of givernment) has been prepared by (name of individual), a person skilled in governmental accounting; and

(2)WHEREAS, neither revenues nor expenditures for (name of sovernment) exceeded \$750,000 for Fiscal Year 20XX; and

OR

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

		\square
Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
Type or Print Names of	Date Term	$\langle \bigcirc \rangle \vee$
Members of Governing Body	Expires	<u>Signature</u>
		7 7
\sim		

APPLICATION FOR EXEMPTION FROM AUDIT SHORT FORM

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CHECKLISI								
Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption							
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the							
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.							
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?								
Will this application be submitted electronically?	Click here to go to the portal							
If yes, have you read and understand the new Electronic Signature Policy? See <u>Click Here</u> new policy ->								
07								
If yes, have you included a resolution?								
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Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)								
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?								

FILING METHODS Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission WEB PORTAL: https://apps.leg.co.gov/osa/lg MAIL: Office of the State Auditor Local Government Audit Division 1525 Sherman St., 7th Floor Denver, CO 80203 Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

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APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Centerra Metropolitan District No. 4	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W. Eisenhower Blvd.	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Irene Buenavista	
PHONE	(970)669-3611	
EMAIL	ireneb@pcgi.com	
	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.

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

PREPARER (SIGNATURE REQUIRED)		D.	ATE PREPARED	
Jun Brush		2/29/2024		
Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types				

PART 2 - REVENUE

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

Line#		De	scription		Round to nearest Doll	ar	Please use this
2-1	Taxes:	Property	(report mills levied in Question	10-6)	\$	-	space to provide
2-2		Specific owners	ship	-	\$	-	any necessary
2-3		Sales and use	-		\$	-	explanations
2-4		Other (specify):		-	\$	-	
2-5	Licenses and permit	ts		-	\$	-	1
2-6	Intergovernmental:		Grants	-	\$	-	1
2-7			Conservation Trust Fun	nds (Lottery)	\$	-	1
2-8			Highway Users Tax Fu	nds (HUTF)	\$	-	1
2-9			Other (specify):		\$	-	Ť
2-10	Charges for services	S		-	\$	-	1
2-11	Fines and forfeits			-	\$	-	1
2-12	Special assessment	S		-	\$	-	1
2-13	Investment income			-	\$	-	1
2-14	Charges for utility s	ervices		-	\$	-	Ť
2-15	Debt proceeds		(should agree	with line 4-4, column 2)	\$	-	Ť
2-16	Lease proceeds				\$	-	I
2-17	Developer Advances	s received	(sho	ould agree with line 4-4)	\$	-	Ť
2-18	Proceeds from sale	of capital assets	5	-	\$	-	Ť
2-19	Fire and police pens	sion		-	\$	-	Ť
2-20	Donations				\$	-	I
2-21	Other (specify):			-	\$	-	Ť
2-22					\$	-	Ť
2-23					\$	-	1
2-24		(add lin	es 2-1 through 2-23)	TOTAL REVENUE	\$	-	1
		(()				

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 neares	t Dollar	Please use this
3-1	Administrative		\$	-	space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	-	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	-	
3-7	Accounting and legal fees		\$	-	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation		\$	-	
3-17	Debt service principal (sh	ould agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19		uld agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest	_	\$	-	
3-21	Contribution to pension plan (st	nould agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc. (st	nould agree to line 7-2)	\$	-	
3-23	Other (specify):				
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/EXPENSES	\$		
IF TOTAL	DEVENUE (Line 2.24) or TOTAL EXPENDITURES (Line 2.26) of	TO DEATED there	CTOD	Mary mary r	at up a this

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

	PART 4 - DEBT OUTSTANDING	G, I	SSUED), A	ND R	ETIR	ED		
	Please answer the following guestions by marking the			1			/es		No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.								~
4-2	Is the debt repayment schedule attached? If no, MUST explai								
4-3	Is the entity current in its debt service payments? If no, MUS	Гехр	lain below:			- E			
4-4	Please complete the following debt schedule, if applicable:	04	standing at	lass	ied durina	Detine	d durina	0	anding at
	(please only include principal amounts)(enter all amount as positive		standing at of prior year*	ISSU	year		a auring ear		anding at ar-end
	numbers)	enu	oi pitoi yeai		yeai	У	cai	yea	ii-enu
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances \$ - \$ -					\$	-	\$	-
	Other (specify): \$ - \$					\$	-	\$	-
	TOTAL \$ - \$ -					\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		st agree to pric	or year	end balance)			
	Please answer the following questions by marking the appropriate boxes					_	/es		No
4-5	Does the entity have any authorized, but unissued, debt?		40.0	07.00	0 500 50	ן ו	~		
If yes:		\$			90,598.59	-			
	Date the debt was authorized:		5/4/2004 &	11/7	2023]	_		
4-6	Does the entity intend to issue debt within the next calendar	·	·			ן l			\checkmark
If yes:		\$			-	J	_		_
4-7	Does the entity have debt that has been refinanced that it is s		esponsible	tor?		ı l			\checkmark
If yes:	What is the amount outstanding?	\$			-	J ,	_		
4-8	Does the entity have any lease agreements? What is being leased?					י ^ו			\checkmark
If yes:	What is the original date of the lease?					1			
	Number of years of lease?					1			
	Is the lease subject to annual appropriation?	L				[
	What are the annual lease payments?	\$			-	1			
	Part 4 - Please use this space to provide any explanations/cor	nmer	nts or attac	h sep	arate doc	umenta	ition, if r	eeded	
			VECTN		TC				

	PART 5 - CASH AND INVESTME	ENTS		
	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):			
			\$-	
5-3			\$-	
0-3			\$ -	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			\checkmark
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.)?			v
If no, M	UST use this space to provide any explanations:			

	PART 6 - CAPITAL AND RI	GHT	-TO-U	SE /	ASSE	ETS	\$	
	Please answer the following questions by marking in the appropriate box	es.					Yes	No
6-1	Does the entity have capital assets?							\checkmark
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:							
6-3	Complete the following capital & right-to-use assets table:	begin	lance - ning of the year*	be incl	ns (Must uded in rt 3)	D	eletions	(ear-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)	\$	-	\$	-	\$	-	\$ -

*must tie to prior year ending balance

\$

\$

\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

TOTAL

\$

	PART 7 - PENSION INFORMA	TIO	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				v
7-2	7-2 Does the entity have a volunteer firefighters' pension plan?				\checkmark
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 I	NFORMA	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	entity file a budget with the Department of Local Affairs for the current year			
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		\checkmark		
If yes:	Please indicate the amount budgeted for each fund for the yea	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropria	tions By Fund		
	General Fund	\$	-		

Governmental/Frophetaly Fund Name	Total Appropriations by Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAE	BOR)	
	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.		
lf no, Ml	JST 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?		1
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: Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, TV relay, mosquito control	Ъ	
10-3	Is the entity a metropolitan district?		
	Please indicate what services the entity provides:		
	All services provided by Centerra Metropolitan District No. 1		
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:	7	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		\checkmark
If yes:	Date Filed:	7	
10-6	Does the entity have a certified Mill Levy?		\checkmark
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills		-
	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		
10-1	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 previ	ously included:	
	i i i i i i i i i i i i i i i i i i i	cally moradour	

PART 11 - GOVERNING BODY APPROVA	_	
Please answer the following question by marking in the appropriate box	YES	NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL 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 Kim Perry	IKim Perry, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 2	Print Board Member's Name David Spaeth	IDavid Spaeth, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 3	Print Board Member's Name Josh Kane	IJosh Kane, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 4	Print Board Member's Name Wendy Messinger	IWendy Messinger, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 5	Print Board Member's Name Tim DePeder	ITim DePeder, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where nother sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, which ver is applicable]

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

WHEREAS, an application for exemption from audit for (name of givernment) has been prepared by (name of individual), a person skilled in governmental accounting; and

(2)WHEREAS, neither revenues nor expenditures for (name of sovernment) exceeded \$750,000 for Fiscal Year 20XX; and

OR

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

		\square
Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
Type or Print Names of	Date Term	
Members of Governing Body	Expires	Signature
	/ \	
	$\land \land / \frown $	

APPLICATION FOR EXEMPTION FROM AUDIT SHORT FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

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

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

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

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

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL <u>NOT</u> BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

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

APPLICATIONS <u>MUST</u> BE FULLY AND ACCURATELY COMPLETED.

Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption						
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the						
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.						
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?							
Will this application be submitted electronically?	Click here to go to the portal						
If yes, have you read and understand the new Electronic Signature Policy? See <u>Click Here</u> new policy ->							
07							
If yes, have you included a resolution?							
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?							
Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.)							
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)							
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?							

FILING METHODS Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission WEB PORTAL: https://apps.leg.co.gov/osa/lg MAIL: Office of the State Auditor Local Government Audit Division 1525 Sherman St., 7th Floor Denver, CO 80203 Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Centerra Metropolitan District No. 5	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W. Eisenhower Blvd.	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Irene Buenavista	
PHONE	(970)669-3611	
EMAIL	IreneB@pcgi.com	
	PART 1 - CERTIFICATION OF PREPARER	
I certify that I am skilled in gov	rernmental accounting and that the information in the application is completed	te and accurate, to the best of
my knowledge.		
NAME:	Irene Buenavista	

 Image: Maximum provided ge.

 NAME:
 Irene Buenavista

 TITLE
 District Accountant

 FIRM NAME (if applicable)
 Pinnacle Consulting Group, Inc.

 ADDRESS
 550 W. Eisenhower Blvd., Loveland, CO 80537

ADDRESS 550 W. Eisenhower Blvd., Loveland, CO 80537 PHONE (970)669-3611					
PREPAR	RER (SIGNATURE REQUIRED)		D	ATE PREPARED	
Jun Brunste		2/29/2024			
	ng financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary	tuna types	v			

PART 2 - REVENUE

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

2-2 Specific ownership \$ 24,729	Line#		De	escription		Round to nearest Dollar	Please use this
2-2 Specific ownership 3 24, 729 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, column 2) \$ 2-18 Proceeds from sale of capital assets \$ - 2-19 Fire and police pension \$ - 2-20 Donations \$ - 2-21 Other (specify): \$ -	2-1	Taxes:	Property	(report mills levied in Que	stion 10-6)	\$ 2,265	space to provide
2-3Sales and use\$-2-4Other (specify):\$-2-5Licenses and permitsGrants\$-2-6Intergovernmental:Grants\$-2-7Conservation Trust Funds (Lottery)\$-2-8Highway Users Tax Funds (HUTF)\$-2-9Other (specify):\$-2-10Charges for services\$-2-11Fines and forfeits\$-2-12Special assessments\$-2-13Investment income\$-2-14Charges for utility services\$-2-15Debt proceeds(should agree with line 4-4, column 2)\$2-16Lease proceeds\$-2-17Developer Advances received(should agree with line 4-4)\$2-19Fire and police pension\$-2-20Donations\$-2-21Other (specify):\$-2-22\$\$-2-23\$-	2-2		Specific owner	ship		\$ 24,729	any necessary
2-5Licenses and permits\$-2-6Intergovernmental:Grants\$-2-7Conservation Trust Funds (Lottery)\$-2-8Highway Users Tax Funds (HUTF)\$-2-9Other (specify):\$-2-10Charges for services\$-2-11Fines and forfeits\$-2-12Special assessments\$-2-13Investment income\$-2-14Charges for utility services\$-2-15Debt proceeds(should agree with line 4-4, column 2)\$2-16Lease proceeds\$-2-17Developer Advances received(should agree with line 4-4)\$2-18Proceeds from sale of capital assets\$-2-19Fire and police pension\$-2-20Donations\$-2-21Other (specify):\$-2-22\$\$-2-23\$-	2-3		Sales and use			\$ -	explanations
2-6Intergovernmental:Grants\$-2-7Conservation Trust Funds (Lottery)\$-2-8Highway Users Tax Funds (HUTF)\$-2-9Other (specify):\$-2-10Charges for services\$-2-11Fines and forfeits\$-2-12Special assessments\$-2-13Investment income\$-2-14Charges for utility services\$-2-15Debt proceeds(should agree with line 4-4, column 2)\$2-16Lease proceeds\$-2-17Developer Advances received(should agree with line 4-4, solumn 2)\$2-18Proceeds from sale of capital assets\$-2-19Fire and police pension\$-2-20Donations\$-2-21Other (specify):\$-2-22\$-\$2-23\$-	2-4		Other (specify)	:		\$ -	
2-7Conservation Trust Funds (Lottery)\$2-8Highway Users Tax Funds (HUTF)\$2-9Other (specify):\$2-10Charges for services\$2-11Fines and forfeits\$2-12Special assessments\$2-13Investment income\$2-14Charges for utility services\$2-15Debt proceeds(should agree with line 4-4, colum 2)\$2-16Lease proceeds\$-2-17Developer Advances received(should agree with line 4-4)\$2-18Proceeds from sale of capital assets\$-2-20Donations\$-2-21Other (specify):\$-2-22\$\$-2-23\$-	2-5	Licenses and permi	ts			\$ -	
2-8Highway Users Tax Funds (HUTF)\$2-9Other (specify):\$2-10Charges for services\$2-11Fines and forfeits\$2-12Special assessments\$2-13Investment income\$2-14Charges for utility services\$2-15Debt proceeds\$2-16Lease proceeds\$2-17Developer Advances received(should agree with line 4-4, column 2)2-18Proceeds from sale of capital assets\$2-19Fire and police pension\$2-20Donations\$2-21Other (specify):\$2-22\$\$2-23\$-	2-6	Intergovernmental:		Grants		\$ -	I
2-9Other (specify):\$2-10Charges for services\$2-11Fines and forfeits\$2-12Special assessments\$2-13Investment income\$2-14Charges for utility services\$2-15Debt proceeds\$2-16Lease proceeds\$2-17Developer Advances received\$2-18Proceeds from sale of capital assets\$2-19Fire and police pension\$2-20Donations\$2-21Other (specify):\$2-22\$-2-23\$-	2-7			Conservation Trust	Funds (Lottery)	\$ -	I
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2-14Charges for utility services\$-2-15Debt proceeds(should agree with line 4-4, column 2)\$-2-16Lease proceeds\$-2-17Developer Advances received(should agree with line 4-4)\$2-18Proceeds from sale of capital assets\$-2-19Fire and police pension\$-2-20Donations\$-2-21Other (specify):\$-2-22\$-\$2-23\$-	2-12	Special assessment	S			\$ -	
2-15Debt proceeds(should agree with line 4-4, column 2)\$-2-16Lease proceeds\$-2-17Developer Advances received(should agree with line 4-4)\$2-18Proceeds from sale of capital assets\$-2-19Fire and police pension\$-2-20Donations\$-2-21Other (specify):\$-2-22\$-\$2-23\$-	2-13	Investment income					
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2-20 Donations \$ - 2-21 Other (specify): \$ - 2-22 \$ - \$ 2-23 \$ - -	2-18	Proceeds from sale	of capital assets	S		\$ -	I
2-21 Other (specify): \$ - 2-22 \$ - 2-23 \$ -	2-19	Fire and police pens	sion			-	
2-22 2-23 \$ -	2-20	Donations				\$ -	
2-23 \$	2-21	Other (specify):				-	
	2-22					\$ -	I
2-24 (add lines 2-1 through 2-23) TOTAL REVENUE \$ 26,994	2-23					\$ -	
	2-24		(add lin	es 2-1 through 2-23)	TOTAL REVENUE	\$ 26,994	

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.

3-1 Administrative \$ - space to provide any necessary explanations 3-2 Salaries \$ - any necessary explanations 3-3 Payroll taxes \$ - any necessary explanations 3-4 Contract services \$ 26,949 3-5 Employee benefits \$ - 3-6 Insurance \$ - 3-7 Accounting and legal fees \$ - 3-7 Accounting and legal fees \$ - 3-8 Repair and maintenance \$ - 3-9 Supplies \$ - 3-10 Utilities and telephone \$ - 3-11 Fire/Police \$ - 3-12 Streets and highways \$ - 3-13 Public health \$ - 3-14 Capital outlay \$ - 3-15 Utility operations \$ - 3-16 Culture and recreation \$ - 3-19 Repayment of Developer Advance Principal (should a	Line#	Description		Round to nearest Dollar	Please use this
3-3 Payroll taxes \$ - explanations 3-4 Contract services \$ 26,949 3-5 Employee benefits \$ - 3-6 Insurance \$ - 3-7 Accounting and legal fees \$ - 3-8 Repair and maintenance \$ - 3-9 Supplies \$ - 3-10 Utilities and telephone \$ - 3-11 Fire/Police \$ - 3-12 Streets and highways \$ - 3-13 Public health \$ - 3-14 Capital outlay \$ - 3-15 Utility operations \$ - 3-16 Culture and recreation \$ - 3-17 Debt service interest \$ - 3-18 Repayment of Developer Advance Principal (should agree with Part 4) \$ 3-17 Debt service interest \$ - 3-20 Repayment of Developer Advance Interest \$ - 3-21	3-1	Administrative		\$-	space to provide
3-3 Payroin taxes 3 - 3-4 Contract services \$ 26,949 3-5 Employee benefits \$ - 3-6 Insurance \$ - 3-7 Accounting and legal fees \$ - 3-8 Repair and maintenance \$ - 3-9 Supplies \$ - 3-10 Utilities and telephone \$ - 3-11 Fire/Police \$ - 3-12 Streets and highways \$ - 3-13 Public health \$ - 3-14 Capital outlay \$ - 3-15 Utility operations \$ - 3-16 Culture and recreation \$ - 3-17 Debt service principal (should agree with line 4-4) \$ - 3-19 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.	3-2	Salaries		\$-	
3-5Employee benefits\$-3-6Insurance\$-3-7Accounting and legal fees\$-3-8Repair and maintenance\$-3-9Supplies\$-3-10Utilities and telephone\$-3-11Fire/Police\$-3-12Streets and highways\$-3-13Public health\$-3-14Capital outlay\$-3-15Utility operations\$-3-16Culture and recreation\$-3-17Debt service interest\$-3-18Debt service interest\$-3-20Repayment of Developer Advance Principal(should agree with line 4-4)\$3-20Repayment of Developer Advance Interest-\$3-21Contribution to pension plan(should agree to line 7-2)\$3-22Contribution to Fire & Police Pension Assoc.(should agree to line 7-2)\$3-24\$-3-25-\$-	3-3	Payroll taxes		\$-	explanations
3-6Insurance\$-3-7Accounting and legal fees\$-3-8Repair and maintenance\$-3-9Supplies\$-3-10Utilities and telephone\$-3-11Utilities and telephone\$-3-12Streets and highways\$-3-13Public health\$-3-14Capital outlay\$-3-15Utility operations\$-3-16Culture and recreation\$-3-17Debt service principal(should agree with Part 4)\$3-18Debt service interest\$-3-19Repayment of Developer Advance Principal(should agree to line 7-2)\$3-20Contribution to pension plan(should agree to line 7-2)\$3-21Contribution to Fire & Police Pension Assoc.(should agree to line 7-2)\$3-23Other (specify): Treasurer's Fees\$-3-24Same of the set of t	3-4	Contract services		\$ 26,94	19
3-7 Accounting and legal fees \$ - 3-8 Repair and maintenance \$ - 3-9 Supplies \$ - 3-10 Utilities and telephone \$ - 3-11 Fire/Police \$ - 3-12 Streets and highways \$ - 3-13 Public health \$ - 3-14 Capital outlay \$ - 3-15 Utility operations \$ - 3-16 Culture and recreation \$ - 3-17 Debt service principal (should agree 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) \$ - 3-24	3-5	Employee benefits			
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3-9Supplies\$-3-10Utilities and telephone\$-3-11Fire/Police\$-3-12Streets and highways\$-3-12Streets and highways\$-3-13Public health\$-3-14Capital outlay\$-3-15Utility operations\$-3-16Culture and recreation\$-3-17Debt service principal(should agree with Part 4)\$3-18Debt service interest\$-3-19Repayment of Developer Advance Principal(should agree with line 4-4)\$3-20Repayment of Developer Advance Interest\$-3-21Contribution to pension plan(should agree to line 7-2)\$3-22Contribution to Fire & Police Pension Assoc.(should agree to line 7-2)\$3-24-\$-3-25-\$-	3-7	Accounting and legal fees			
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3-11Fire/Police\$-3-12Streets and highways\$-3-13Public health\$-3-14Capital outlay\$-3-15Utility operations\$-3-16Culture and recreation\$-3-17Debt service principal(should agree with Part 4)\$3-18Debt service interest\$-3-19Repayment of Developer Advance Principal(should agree with line 4-4)\$3-20Repayment of Developer Advance Interest\$-3-21Contribution to pension plan(should agree to line 7-2)\$3-22Contribution to Fire & Police Pension Assoc.(should agree to line 7-2)\$3-23Other (specify): Treasurer's Fees\$-3-24\$-\$3-25\$-\$	3-9			\$-	
3-12Streets and highways\$-3-13Public health\$-3-14Capital outlay\$-3-15Utility operations\$-3-16Culture and recreation\$-3-17Debt service principal(should agree with Part 4)\$3-18Debt service interest\$-3-19Repayment of Developer Advance Principal(should agree with line 4-4)\$3-20Repayment of Developer Advance Interest\$-3-21Contribution to pension plan(should agree to line 7-2)\$3-22Contribution to Fire & Police Pension Assoc.(should agree to line 7-2)\$3-23Other (specify): Treasurer's Fees\$-3-24\$-\$-3-25-\$-\$	3-10	Utilities and telephone			
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3-15Utility operations\$-3-16Culture and recreation\$-3-17Debt service principal(should agree with Part 4)\$-3-18Debt service interest\$-3-19Repayment of Developer Advance Principal(should agree with line 4-4)\$-3-20Repayment of Developer Advance Interest\$-3-21Contribution to pension plan(should agree to line 7-2)\$-3-22Contribution to Fire & Police Pension Assoc.(should agree to line 7-2)\$-3-23Other (specify): Treasurer's Fees\$45\$3-24\$-\$-3-25-\$-	3-13	Public health			
3-16Culture and recreation\$-3-17Debt service principal(should agree with Part 4)\$-3-18Debt service interest\$-3-19Repayment of Developer Advance Principal(should agree with line 4-4)\$3-20Repayment of Developer Advance Interest\$-3-21Contribution to pension plan(should agree to line 7-2)\$-3-22Contribution to Fire & Police Pension Assoc.(should agree to line 7-2)\$-3-23Other (specify): Treasurer's Fees\$45\$3-24\$-\$-3-25-\$-	3-14	Capital outlay			
3-17 Debt service principal (should agree with Part 4) \$ - 3-18 Debt service interest \$ - 3-19 Repayment of Developer Advance Principal (should agree with line 4-4) \$ - 3-20 Repayment of Developer Advance Interest \$ - - 3-20 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): Treasurer's Fees \$ 45 \$ - 3-25 - \$ - \$ - -	3-15	Utility operations		\$ -	
3-18Debt service interest\$-3-19Repayment of Developer Advance Principal 3-20(should agree with line 4-4)\$-3-20Repayment of Developer Advance Interest 3-21\$-3-21Contribution to pension plan 3-22(should agree to line 7-2)\$-3-22Contribution to Fire & Police Pension Assoc. 3-23(should agree to line 7-2)\$-3-23Other (specify): Treasurer's Fees\$45\$3-24 3-25\$-\$-	3-16	Culture and recreation		\$ -	
3-19 Repayment of Developer Advance Principal (should agree with line 4-4) \$ - S - -<	3-17	Debt service principal	(should agree with Part 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): Treasurer's Fees \$ 45 \$ - 3-24 \$ - \$ - \$ -	3-18			\$-	
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): Treasurer's Fees \$ 45 3-24 \$ - \$ 3-25 \$ - \$	3-19	Repayment of Developer Advance Principal (s	should agree with line 4-4)	\$-	
3-22 Contribution to Fire & Police Pension Assoc. (should agree to line 7-2) \$ - 3-23 Other (specify): Treasurer's Fees \$ 45 3-24 \$ - 3-25 \$ -	3-20			\$-	
3-23 Other (specify): Treasurer's Fees \$ 45 3-24 \$ - 3-25 \$ -	3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-24 3-25 \$ -	3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$-	
3-25\$	3-23	Other (specify): Treasurer's Fees		\$	15
	3-24			\$-	
3-26 (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES \$ 26,994	3-25			\$ -	
	3-26	(add lines 3-1 through 3-24) TOTAL EXPEND	TURES/EXPENSES	\$ 26,99	94

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

	PART 4 - DEBT OUTSTANDIN	G, IS	SSUED), A	ND RI	ETIR	ED		
	Please answer the following questions by marking the	approp	riate boxes.				Yes		No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.							[~
4-2	Is the debt repayment schedule attached? If no, MUST explain					Γ		[
4-3	Is the entity current in its debt service payments? If no, MUS	T expl	ain below:					[
4-4	Please complete the following debt schedule, if applicable:	Outo	standing at	leeu	ed during	Potiro	d during	Outot	anding at
	(please only include principal amounts)(enter all amount as positive		f prior year*	ISSU	vear		ear		anding at ar-end
	numbers)	ena o			year	د	Jean	yee	
	General obligation bonds	\$	•	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements	*Must	agree to prio	r year-	end balance)			
	Please answer the following questions by marking the appropriate boxes	5.					Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					1			
If yes:	How much?	\$			0,598.59				
	Date the debt was authorized:		1/4/2008 8	ι 11/7	/2023				
4-6	Does the entity intend to issue debt within the next calendar	-							\checkmark
If yes:	How much?	\$			-	ļ			
4-7	Does the entity have debt that has been refinanced that it is	still re	sponsible	for?		-			\checkmark
If yes:	What is the amount outstanding?	\$			-	ļ			
4-8	Does the entity have any lease agreements?					1			\checkmark
If yes:	What is being leased? What is the original date of the lease?								
	Number of years of lease?								
	Is the lease subject to annual appropriation?]			
	What are the annual lease payments?	\$			-	1			
	Part 4 - Please use this space to provide any explanations/col	- T	ts or attacl	h sep	arate doc	umenta	ation, if n	eeded	
							,		

	PART 5 - CASH AND INVESTME	INTS		
	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):			
			\$-]
5-3			\$-	
5-5			\$-]
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			\checkmark
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, M	UST 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 box	es.					Yes	No
6-1	Does the entity have capital assets?							v
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:							
6-3	Complete the following capital & right-to-use assets table:		alance - ning of the year*	be incl	ns (Must uded in rt 3)	C	Deletions	rear-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)	\$	-	\$	-	\$	-	\$ -

*must tie to prior year ending balance

\$

\$

\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

TOTAL

\$

	PART 7 - PENSION INFORMA	TIO	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				
7-2	Does the entity have a volunteer firefighters' pension plan?				\checkmark
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 I	NFORMA	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	\checkmark		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	e with Section	V		
If yes:	Please indicate the amount budgeted for each fund for the yea	nr reported:	ions By Fund		
	Governmental/Proprietary Fund Name General Fund		,		
	General Fund	\$	30,414		

Governmental/Proprietary Fund Name	I otal Appropriations By Fund
General Fund	\$ 30,414

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAE	BOR)	
	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.	v	
lf no, Ml	JST 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?		7
If yes:	Date of formation:]	
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:	_	
			_
10-3	Is the entity a metropolitan district?	 Image: A start of the start of	
	Please indicate what services the entity provides: Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, TV relay, mosquito control	7	
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:	<u> </u>	
	All services provided by Centerra Metropolitan District No. 1	7	
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		4
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		15.000
	Total mills		- 15.000
	Yes	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	-	
		1	

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

PART 11 - GOVERNING BODY APPROVA	_	
Please answer the following question by marking in the appropriate box	YES	NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL 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 Kim Perry	IKim Perry, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 2	Print Board Member's Name David Spaeth	IDavid Spaeth, 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: 3/18/2024 17:34:07 MDT My term Expires:May 2027
Board Member 3	Print Board Member's Name Josh Kane	IJosh Kane, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. SignedJosh Law Date: 3/18/2024 15:21:43 MDT My term Expires:May 2025
Board Member 4	Print Board Member's Name Wendy Messinger	IWendy Messinger, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. SignedDate: 3/18/2024 11:01:51 MDT My term Expires:May 2027
Board Member 5	Print Board Member's Name Tim DePeder	ITim DePeder, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where nother sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, which ver is applicable]

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

WHEREAS, an application for exemption from audit for (name of givernment) has been prepared by (name of individual), a person skilled in governmental accounting; and

(2)WHEREAS, neither revenues nor expenditures for (name of sovernment) exceeded \$750,000 for Fiscal Year 20XX; and

OR

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

		\square
Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
Type or Print Names of	Date Term	$\langle \langle \rangle \rangle \sim$
Members of Governing Body	<u>Expires</u>	Signature
		7 /
\sim		