## LONG FORM

#### FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

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 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM

#### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST					
Has the preparer signed the application?	Checkout our new web portal. Register your account and submit				
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more!				
Has the application been PERSONALLY reviewed and approved by the governing body?	See the link below.				
Are all sections of the form complete, including responses to all of the questions?	OSA LG Web Portal				
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?					
If yes, have you read and understand the new Electronic Signature Policy? See new here policy					
or	х				
☐ 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	THE REPORT OF THE REPORT OF THE RESIDENCE OF THE RESIDENC				
NEW METHOD!					

WEB PORTAL: Register and submit your Applications at our new 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

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 -- A Budget to GAAP reconciliation is provided in Part 3

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.

DocuSign Envelope ID: 724E6017-8FEF-4EEC-BF14-48340D2DDF08 APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM Centerra Metropolitan District No. 2 For the Year Ended NAME OF GOVERNMENT c/o Pinnacle Consulting Group, Inc. 12/31/2022 **ADDRESS** 550 W. Eisenhower Blvd. or fiscal year ended: Loveland, CO 80537 Brendan Campbell, CPA CONTACT PERSON (970)669-3611 PHONE **EMAIL** brendanc@pcgi.com **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. Brendan Campbell, CPA NAME: TITLE District Accountant Pinnacle Consulting Group, Inc, FIRM NAME (if applicable) 550 W. Eisenhower Blvd., Loveland, CO 80537 **ADDRESS** PHONE (970)669-3611 DATE PREPARED 2/22/2023 RELATIONSHIP TO ENTITY District Accountant PREPARER (SIGNATURE REQUIRED)

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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:

* Indicate Name of Fun NOTE: Attach additional		PART 1 - F	INANCIAL	. STATEMENTS - BALANCE S	HEET		
NOTE: Attach additional	- Sheets as histocoary.	Governmen	tal Funds		Proprietary	//Fiduciary Funds	Pleas
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	provi
Assets				Assets	-		Itellis
1-1 Cash & 0	Cash Equivalents	\$ -	\$	- Cash & Cash Equivalents	\$	- \$	
1-2 Investme	ents	\$ -	\$	- Investments	\$	- \$	-
					_		

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ntal Funds		Proprietary/F	iduciary Funds	Lente de Parido de la companya de la
Line#	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue	I will be to the second of the		Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 124,240	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	THE REPORT OF THE PARTY OF
2-2	Specific Ownership	\$ 486,410	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	<u> </u>	
2-4	Other Tax Revenue [specify]:	\$ -	\$ -	Other Tax Revenue [specify]:	\$ -	7	
2-5		\$ -	\$ -		\$ -	Ψ	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		\$ -	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	\$ -	\$ -	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]:	\$ -	T	All Other [specify]:	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	\$ -	1
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	- \$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	- \$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	- \$ -	
2-28	Other [specify]:	\$ -	\$ -	Other [specify]:	\$ -	- \$ -	
2-29	Add lines 2-25 through 2-2: TOTAL OTHER FINANCING SOURCES		\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$	- \$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	-   \$	\$ 610,650

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 - FIN	IANCIAL	STATEME	INTS - OP	ERATING STATEMENT - EXPENDIT		
		Government			Proprietary/Fiduciary Funds	Please use this space to
Line # Description	Ge	neral Fund	Fund*	Description	Fund* Fund*	provide explanation of any
Expenditures	,			Expenses		items on this page
3-1 General Government	\$	-   \$		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	\$	581,914 \$	-	Utilities	\$ -   \$	-
3-11 Other [specify]: Treasurer's Fees	\$	2,096 \$	-	Contributions to Fire & Police Pension Assoc.	\$ - \$	-
3-12	\$	- \$	-	Other [specify]	\$ - \$	-
3-13	\$	- \$	-		\$ - \$	-
3-14 Capital Outlay	\$	- \$	-	Capital Outlay	\$ - \$	-
Debt Service		1.0		Debt Service		and the second
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	\$	- S		Developer Principal Repayments	\$ - \$	-
3-19 Developer Interest Repayments	\$	- \$		Developer Interest Repayments	\$ - \$	-
	\$	26,640 \$		All Other [specify]:	\$ - \$	-
3-20 All Other [specify]:	\$	- \$		All Other Especiny	\$ - \$	- GRAND TOTAL
3-21 Add lines 3-1 thro	<u> </u>	- 9		Add lines 3-1 through 3-21	PROPERTY OF THE RESIDENCE OF THE PROPERTY OF T	
3-22 TOTAL EXPEND	DITURES \$	610,650 \$		TOTAL EXPENSES	\$ - \$	- \$ 610,650
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			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25,		
TRANSFERS AND OTHER EXPEND	DITURES S	- S		plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ - \$	-
3-30 Excess (Deficiency) of Revenues and Other Financing				Not be a second of the Not Best Second		
Sources Over (Under) Expenditures				Net Increase (Decrease) in Net Position		
Line 2-29, less line 3-22, less line 3-29	\$	- \$		Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -   \$	-
				N. A D. W. S. Landson B. Landson		
3-31 Fund Balance, January 1 from December 31 prior yea	r report			Net Position, January 1 from December 31 prior year		
	\$	-   \$		report	\$ -   \$	-
3-32 Prior Period Adjustment (MUST explain)				Prior Period Adjustment (MUST explain)	\$ - \$	
	\$	- \$	-	Net Position, December 31	3 - 3	
3-33 Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32		The state of the s		Sum of Lines 3-30, 3-31, and 3-32		
This total should be the same as line 1-37.	\$	-   \$		This total should be the same as line 1-37.	s - s	
This total should be the same as line 1-37.	4	- 3	_	This total should be the same as line 1-07.	Ψ <u>-</u> Ψ	

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 OUTSTA	NDING, I	SSUED, A	ND RETIRED	
	Please answer the following questions by marking the appropriate boxes.		YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have outstanding debt? Is the debt repayment schedule attached? If no, MUST explain:				
4-3	Is the entity current in its debt service payments? If no, MUST explain:				
4-4	amounts) beginning of year*	sued during year	Retired during year	Outstanding at year-end	
	General obligation bonds \$ - \$		\$ -		
	Revenue bonds \$ - \$ Notes/Loans \$ - \$	-		\$ - \$ -	
	11000/204110			\$ -	
	Lease Liabilities \$ - \$ Developer Advances \$ - \$	-		\$ -	
	Other (specify): \$ - \$	-	\$ -	\$ -	
	TOTAL \$ - \$	-	\$ -	\$ -	
	*must agree to prior year end	ding balance			
TO N	Please answer the following questions by marking the appropriate boxes.	المجينا بالمالي	YES	NO	
	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		Ø	ш	
	How much? \$ 5,287,890,599  Date the debt was authorized: 5/4/2004				
	Does the entity intend to issue debt within the next calendar year?				
	How much?				
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			✓	
	What is the amount outstanding?			_	
	Does the entity have any lease agreements?			<b>V</b>	
f 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?		П		
	What are the annual lease payments?		_		
	PART 5 - CASH	AL QIVA H	WESTMEN	VTS	
				TOTAL	Please use this space to provide any explanations or comments:
	Please provide the entity's cash deposit and investment balances.	Maria Calendar	AMOUNT -	TOTAL	r lease use this space to provide any explanations of comments.
	YEAR-END Total of ALL Checking and Savings accounts Certificates of deposit		\$ -		
5-2		SH DEPOSITS		\$ -	
	Investments (if investment is a mutual fund, please list underlying investments):				•
	IIIVES UTIENTO (II IIIVES UTIENTE IS A MICILIA TORIO, PICASE IIST UTICETYING IIIVES UTIENTO).				
			\$ -		
5-3			\$ -		
			\$ -		
		NVESTMENTS		\$ -	
	TOTAL CASH AND I	INVESTMENTS	8	\$ -	
	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.?			V	
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:				
			1		

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		6 - CAPITAL AND	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.	Company of the last of the las	THE RESERVE OF THE PERSON NAMED IN COLUMN 2 IN COLUMN	
	Please answer the following question by marking in the appropriate box			ES	NO	Please use this space to provide any explanations or comments:
	Does the entity have capitalized assets?	0			<b>2</b>	
6-2	Has the entity performed an annual inventory of capital assets in accordance with MUST explain:	1 Section 29-1-506, C.R.S.?	it no,		7	
	inoo i expiani.					
6-3		Balance -	The property of the last			
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	ditions Dele	tions	Year-End Balance	
		year 1				
	Land	\$ - \$	- \$	-   \$		
	Buildings Machinery and agricument	\$ - \$ \$ - \$	-   \$ -   \$	-   \$ -   \$		
	Machinery and equipment Furniture and fixtures	\$ - \$	-   \$	- \$		
	Infrastructure	\$ - \$	- \$	- \$		
	Construction In Progress (CIP)	\$ - \$	- \$	- \$		
	Leased Right-to-Use Assets	\$ - \$	- \$	-   \$		
	Intangible Assets	\$ - \$ \$ - \$	-   \$ -   \$	-   \$ -   \$		
	Other (explain): Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ - \$	- \$	- \$		
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ - \$	- \$	- \$	-	
		\$ - \$	- \$	- \$	-	
		Balance -				
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:		ditions Dele	tions	Year-End Balance	
		year*		- \$		
	Land Buildings	\$ - \$ \$ - \$	-   \$ -   \$	- \$		
	Machinery and equipment	\$ - \$	- \$	- \$		
	Furniture and fixtures	\$ - \$	- \$	- \$		
	Infrastructure	\$ - \$	-   \$	-   \$		
	Construction In Progress (CIP)	\$ - \$ \$ - \$	-   \$ -   \$	-   \$ -   \$		
	Leased Right-to-Use Assets Intangible Assets	\$ - \$	- \$	- \$		
	Other (explain):	\$ - \$	- \$	- \$		
	Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ - \$	- \$	- \$		
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ - \$	-   \$	-   \$		
	TOTAL		\$ <b>\$</b>	\$		
		* Must agree to prior year-end ba - Generally capital asset additions		capital outlay	on line 3-14 and capitalized	
		in accordance with the governme	nt's capitalization policy	. Please expla	ain any discrepancy	
		PART 7 - PENSI	ON INFORM	MATIO	N	
		170017-1200		ES	NO	Please use this space to provide any explanations or comments:
7.1	Does the entity have an "old hire" firefighters' pension plan?				<b></b>	Please use this space to provide any explanations of comments.
7-1 7-2	Does the entity have an old fine intenginers pension plan?					
	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?	\$				

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	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						
100 - 5	Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S	.? ☑						
8-2	If no, MUST explain:	_						
If yes:	Please indicate the amount appropriated for each fund separately for the year reported		_					
		Appropriations By Fund	-					
	General Fund \$	654,242 -						
	\$	-						
	\$		• ]					
		( PAYER'S BILL (						
	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, S Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from		⊻					
	requirement. All governments should determine if they meet this requirement of TABOR.							
	PART	10 - GENERAL II	NFORMAT	ION				
	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:							
	Date of formation.							
10-2	Has the entity changed its name in the past or current year?			<b>V</b>				
			7					
11 163.	NEW name		_					
	PRIOR name							
10-3	Is the entity a metropolitan district?							
10-4	Please indicate what services the entity provides:							
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation,	TV relay, mosquito control						
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:		_					
	All services provided by Centerra Metropolitan District No. 1							
10-6	Does the entity have a certified mill levy?		7					
If yes:	Please provide the number of mills levied for the year reported (do not enter \$ amounts):	34.214	_					
	Bond Redemption mills  General/Other mills	17.986	-					
	Total mills	52.200						
1980	Please use this space to provid	e any additional explanat	ions or commer	nts not previously incl	uded:			

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		AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	OSA USE ONLY	
Entity Wide:		General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments	\$	- Unrestricted Fund Balan \$	- Total Tax Revenue	\$ 610,650
Current Liabilities	\$	35,038 Total Fund Balance \$	- Revenue Paying Debt Service	\$
Deferred Inflow	\$	148,473 PY Fund Balance \$	- Total Revenue	\$ 610,650
		Total Revenue \$	610,650 Total Debt Service Principal	\$
		Total Expenditures \$	610,650 Total Debt Service Interest	\$
Sovernmental		Interfund In \$		
otal Cash & Investments	\$	- Interfund Out \$	- Enterprise Funds	
ransfers In	\$	- Proprietary	Net Position	\$
ransfers Out	\$	- Current Assets \$	- PY Net Position	\$
roperty Tax	\$	124,240 Deferred Outflow \$	- Government-Wide	
Debt Service Principal	\$	- Current Liabilities \$	- Total Outstanding Debt	\$
Total Expenditures	\$	610,650 Deferred Inflow \$	- Authorized but Unissued	\$ 5,287,890,599
Total Developer Advances	S	- Cash & Investments \$	- Year Authorized	5/4/2004
Total Developer Renayments	S	- Principal Expense \$		

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#### 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?	<b>V</b>		

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

	Print the names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Full Name Kim Perry	I, Kim Perry , 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. 3/14/2023   14:30:05 MDT Signed   14:30:05 MDT Date: My term Expires May 2025
Barbara Turking	Full Name	I. David Spaeth , attest that I am a duly elected or appointed board member, and that I have
2	David Spaeth	personally reviewedsands approve this application for exemption from audit.  Signed David Spattle Date: 3/21/2023   16:57:25 MDT  My term Expires: GICHING MAY 2023
	Full Name	I, Josh Kane , attest that I am a duly elected or appointed board member, and that I have
	. Josh Kane	personally reviewed and approve this application for exemption from audit.  Signed Date: 3/14/2023   16:35:07 MDT  My term Expired board member, and that have personally reviewed approve this application for exemption from audit.  Date: 3/14/2023   16:35:07 MDT
DESCRIPTION OF THE RES	Full Name	I. Abby Kirkbride , attest that I am a duly elected or appointed board member, and that I have
4	Abby Kirkbride	personally reviewed and approve this application for exemption from audit/2023   17:09:42 MDT  Signed
MC-CALLEST OF	Full Name	I. Tim DePeder , attest that I am a duly elected or appointed board member, and that I have
5	Tim DePeder	personally reviewed and approve this application for exemption from audit Signed Date: 3/14/2023   13:45:07 MDT My term Expires: Date: 3/14/2023   13:45:07 MDT
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit.  Signed  My term Expires:
	Full Name	, attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit.  Signed

# SHORT FORM

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

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

## **EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC**

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

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

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

#### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

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

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

#### 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 MUST BE FULLY AND ACCURATELY COMPLETED.

#### **CHECKLIST**

Has the preparer signed the application?				
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?				
Has the application been PERSONALLY reviewed and approved by the governing body?				
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?				
Will this application be submitted electronically?				
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> <a href="https://example.com/here">here</a>			
or				
	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 $\underline{MAJORITY}$ 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**

NEW METHOD! Register and submit your Applications at our new portal!

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

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.

#### SHORT FORM

NAME OF GOVERNMENT	Centerra Metropolitan District No. 3	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/22
	550 W. Eisenhower Blvd.	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Brendan Campbell, CPA	
PHONE	(970)669-3611	
FMAII	hrendanc@ncgi 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.

TITLE District Accountant

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

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

PHONE (970)669-3611

DATE PREPARED 2/22/2023

Brendan Campbell, CPA

## PREPARER (SIGNATURE REQUIRED)

NAME:

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)

(CASH OR BUDGETARY BASIS)

## **PART 2 - REVENUE**

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

Line#			Description		Round to nearest Do	lar	Please use this
2-1	Taxes:	Property	(report mills levied in Question	10-6)	\$	220	space to provide
2-2		Specific own	ership		\$	17	any necessary
2-3		Sales and use	9		\$	-	explanations
2-4		Other (specify	<b>/</b> ):		\$	-	LEEDEN BLOKE
2-5	Licenses and permi	ts			\$	-	
2-6	Intergovernmental:		Grants		\$		
2-7			Conservation Trust Fur	nds (Lottery)	\$	_	
2-8			Highway Users Tax Fur	nds (HUTF)	\$	-	
2-9			Other (specify):		\$	_	
2-10	Charges for services	S			\$	-	
2-11	Fines and forfeits				\$	-	
2-12	Special assessment	S			\$	-	
2-13	Investment income				\$	-	
2-14	Charges for utility s	ervices			\$	-	
2-15	Debt proceeds		(should agree	with line 4-4, column 2)	\$	-	
2-16	Lease proceeds				\$	-	
2-17	Developer Advances	s received	(sho	ould agree with line 4-4)	\$	-	
2-18	Proceeds from sale	of capital asse	ets		\$	-	
2-19	Fire and police pens	sion			\$	-	
2-20	Donations				\$	-	
2-21	Other (specify):				\$	-	
2-22					\$	-	
2-23					\$	-	
2-24		(add	lines 2-1 through 2-23)	TOTAL REVENUE	\$	237	

#### **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 D	CALLVAN III	Please use this
3-1	Administrative		\$	233	space to provide
3-2	Salaries		\$	-	any necessary explanations
3-3	Payroll taxes		\$		explanations
3-4	Contract services		\$	-	台灣的學術
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	nopay management and a second process of the	ree with line 4-4)			
3-20	Repayment of Developer Advance Interest		\$	-	
3-21		agree to line 7-2)		-	
3-22	• • • • • • • • • • • • • • • • • • • •	agree to line 7-2)		-	
3-23	Other (specify): Treasurer's Fees		\$	4	
3-24			\$		
3-25			\$	_	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURE:	S/EXPENSES	\$	237	

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>".

100	PART 4 - DEBT OUTSTANDING	3 ISSUED	AND RE	TIRED	
	Please answer the following questions by marking the		,	Yes	No
4-1	Does the entity have outstanding debt?	appropriate boxes.			<b>√</b>
4-1	If Yes, please attach a copy of the entity's Debt Repayment S	chedule.			
4-2	Is the debt repayment schedule attached? If no, MUST explain	n:			
4-3	Is the entity current in its debt service payments? If no, MUS	Γ explain:			
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities		\$ -	\$ -	\$ -
	Developer Advances	\$ -		^	\$ -
	Other (specify):	\$ -			
	TOTAL	\$ -	\$ -	\$ -	\$ -
	and the state of the state of the same of	*must tie to prior ye	ar ending balance	Yes	No
4-5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?	· · · · · · · · · · · · · · · · · · ·		√ V	
If yes:	How much?	\$ 1	37,890,598.59		_
ii yos.	Date the debt was authorized:	5/4/2			
4-6	Does the entity intend to issue debt within the next calendar	vear?			<b>V</b>
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is	till responsible t	for?		
	What is the amount outstanding?	\$	-	_	
If yes: 4-8	Does the entity have any lease agreements?	Ψ			<b>V</b>
If yes:	What is being leased?				_
ii 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?	\$	-		
	Please use this space to provide any	explanations or	comments:		
	PART 5 - CASH AND	INVESTM	IENTS		
	Please provide the entity's cash deposit and investment balances.	100		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	
5-2	Certificates of deposit			\$ -	1
0-2	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):	A THE REAL PROPERTY.		
	mirrostritorito (il ilivostritoriti lo a filatati ilana, piedeo ilet dilacity ilig				1
				\$ -	1
F 2				\$ -	

5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$ -	_
5-2	Certificates of deposit  Total Cash Deposits		Ψ -	\$ -
	Investments (if investment is a mutual fund, please list underlying investments):			Ψ
			\$ -	]
F 0			\$ -	
5-3			\$ -	
			\$ -	
	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.?			<b>V</b>
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	IST use this space to provide any explanations:			

	PART 6 - CAPITAL AND RI		-TO-U	SE A	SSE	ETS Yes			No
6-1	Please answer the following questions by marking in the appropriate box.  Does the entity have capital assets?								<b>V</b>
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in acc	cordance	with Se	ction			[	
6-3	Complete the following capital & right-to-use assets table:	beginn	ance - ing of the ear*	Additions be inclu Part	ded in	Deletio	ons	Bal	r-End lance
	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - -
3/15/19	TOTAL  Please use this space to provide any	T.	ations or		nts:	Φ	-	I D	
	PART 7 - PENSION Please answer the following questions by marking in the appropriate box		DRMA	TION		Yes	5		No
7-1 7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?  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 reference.	tiree as		\$ \$ \$ \$	- - - -			\[ \frac{1}{2} \]	
	PART 8 - BUDGET I								
8-1	Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affai current year in accordance with Section 29-1-113 C.R.S.?	es.	1 to 4 f	Ye	S	No		1	N/A
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with	Section	I 					]
If yes:	Please indicate the amount budgeted for each fund for the ye	9	rted:	tions By-	und				
	Governmental/Proprietary Fund Name General Fund	\$	- Alabara bura		339				

	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)]?	7	
	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.	<u> </u>	
f no, ML	JST explain:	A STANDARD	并6世界 第二
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
5. 0-2. 22.	Is this application for a newly formed governmental entity?		<b>V</b>
10-1			
If yes:	Date of formation:		<b>7</b>
10-2	Has the entity changed its name in the past or current year?	ш	<u> </u>
	a prior		
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<b>V</b>	
10-0	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?	<b>V</b>	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Centerra Metropolitan District No. 1		V
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during	Ш	ŭ
If yes:	Date Filed:		
		V	
10-6	Does the entity have a certified Mill Levy?	<u>~</u>	
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
	Please use this space to provide any explanations or comments:		

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?	<b>V</b>		

# 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 complete and sign in the column below.
Board Member 1	Print Board Member's Name  Kim Perry	I Kim 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	I <u>David Spaeth</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date 3/21/2023   16:53/4525 MDT  My term Expires: <u>May 2023</u>
Board Member 3	Print Board Member's Name  Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: 3/14/2023   16:35:07 MDT  My term Expires: May 2025
Board Member 4	Print Board Member's Name  Abby Kirkbride	I <u>Abby Kirkbride</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 5	Print Board Member's Name  Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: 3/14/2023   Decision MDT  My term Expires: May 2025
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

# SHORT FORM

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

#### **CHECKLIST**

Has the preparer signed the application?				
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?				
Has the application been PERSONALLY reviewed and approved by the governing body?				
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?				
Will this application be submitted electronically?				
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> <a href="https://example.com/here">here</a>			
or				
	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 $\underline{MAJORITY}$ 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**

NEW METHOD! Register and submit your Applications at our new portal!

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MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

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

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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.

#### SHORT FORM

NAME OF GOVERNMENT	Centerra Metropolitan District No. 3	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/22
	550 W. Eisenhower Blvd.	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Brendan Campbell, CPA	
PHONE	(970)669-3611	
FMAII	hrendanc@ncgi 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.

TITLE District Accountant

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

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

PHONE (970)669-3611

DATE PREPARED 2/22/2023

Brendan Campbell, CPA

## PREPARER (SIGNATURE REQUIRED)

NAME:

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)

(CASH OR BUDGETARY BASIS)

## **PART 2 - REVENUE**

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

Line#			Description		Round to nearest Do	lar	Please use this
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2-4		Other (specify	<b>/</b> ):		\$	-	LEEDEN BLOKE
2-5	Licenses and permi	ts			\$	-	
2-6	Intergovernmental:		Grants		\$		
2-7			Conservation Trust Fur	nds (Lottery)	\$	_	
2-8			Highway Users Tax Fur	nds (HUTF)	\$	-	
2-9			Other (specify):		\$	_	
2-10	Charges for services	S			\$	-	
2-11	Fines and forfeits				\$	-	
2-12	Special assessment	S			\$	-	
2-13	Investment income				\$	-	
2-14	Charges for utility s	ervices			\$	-	
2-15	Debt proceeds		(should agree	with line 4-4, column 2)	\$	-	
2-16	Lease proceeds				\$	-	
2-17	Developer Advances	s received	(sho	ould agree with line 4-4)	\$	-	
2-18	Proceeds from sale	of capital asse	ets		\$	-	
2-19	Fire and police pens	sion			\$	-	
2-20	Donations				\$	-	
2-21	Other (specify):				\$	-	
2-22					\$	-	
2-23					\$	-	
2-24		(add	lines 2-1 through 2-23)	TOTAL REVENUE	\$	237	

#### **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 D	CALLVAN III	Please use this
3-1	Administrative		\$	233	space to provide
3-2	Salaries		\$	-	any necessary explanations
3-3	Payroll taxes		\$		explanations
3-4	Contract services		\$	-	台上的建筑
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	nopay management and a second process of the	ree with line 4-4)			
3-20	Repayment of Developer Advance Interest		\$	-	
3-21		agree to line 7-2)		-	
3-22	• • • • • • • • • • • • • • • • • • • •	agree to line 7-2)		-	
3-23	Other (specify): Treasurer's Fees		\$	4	
3-24			\$		
3-25			\$	_	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURE:	S/EXPENSES	\$	237	

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>".

100	PART 4 - DEBT OUTSTANDING	SISSUED	AND RE	TIRED	
	Please answer the following questions by marking the		,	Yes	No
4-1	Does the entity have outstanding debt?	appropriate boxes.			<b>√</b>
4-1	If Yes, please attach a copy of the entity's Debt Repayment S				
4-2	Is the debt repayment schedule attached? If no, MUST explain	n:			
4-3	Is the entity current in its debt service payments? If no, MUS	Γ explain:			
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities		\$ -	\$ -	\$ -
	Developer Advances	\$ -		^	\$ -
	Other (specify):	\$ -			
	TOTAL	\$ -	\$ -	\$ -	\$ -
	and the state of the state of the same of	*must tie to prior ye	ar ending balance	Yes	No
4-5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?	· · · · · · · · · · · · · · · · · · ·		√ V	
If yes:	How much?	\$ 1	37,890,598.59		_
ii yos.	Date the debt was authorized:	5/4/2			
4-6	Does the entity intend to issue debt within the next calendar	vear?			<b>V</b>
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is	till responsible t	for?		
	What is the amount outstanding?	\$	-	_	
If yes: 4-8	Does the entity have any lease agreements?	Ψ			<b>V</b>
If yes:	What is being leased?				_
ii 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?	\$	-		
	Please use this space to provide any	explanations or	comments:		
	PART 5 - CASH AND	INVESTM	IENTS		
	Please provide the entity's cash deposit and investment balances.	100		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	
5-2	Certificates of deposit			\$ -	1
0-2	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):	A THE REAL PROPERTY.		
	mirrostritorito (il ilivostritoriti lo a filatati ilana, piedeo ilet dilacity ilig				1
				\$ -	1
F 2				\$ -	

5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$ -	_
5-2	Certificates of deposit  Total Cash Deposits		Ψ -	\$ -
	Investments (if investment is a mutual fund, please list underlying investments):			Ψ
			\$ -	]
F 0			\$ -	
5-3			\$ -	
			\$ -	
	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.?			<b>V</b>
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	IST use this space to provide any explanations:			

	PART 6 - CAPITAL AND RI		-TO-U	SE A	SSE	ETS Yes			No
6-1	Please answer the following questions by marking in the appropriate box.  Does the entity have capital assets?								<b>V</b>
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in acc	cordance	with Se	ction			[	
6-3	Complete the following capital & right-to-use assets table:  Balance - beginning of the be included in year* Part 3)						ons	Bal	r-End lance
	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - -
3/15/19	TOTAL  Please use this space to provide any	T.	ations or		nts:	Φ	-	I D	
	PART 7 - PENSION Please answer the following questions by marking in the appropriate box		DRMA	TION		Yes	5		No
7-1 7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?  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 reference.	tiree as		\$ \$ \$ \$	- - - -			\[ \frac{1}{2} \]	
	PART 8 - BUDGET I								
8-1	Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affai current year in accordance with Section 29-1-113 C.R.S.?	es.	1 to 4 f	Ye	S	No		1	N/A
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with	Section	I 					]
If yes:	Please indicate the amount budgeted for each fund for the ye	9	rted:	tions By-	und				
	Governmental/Proprietary Fund Name General Fund	\$	- Alabara bura		339				

	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)]?	7	
	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.	<u> </u>	
f no, ML	JST explain:	STATE OF THE STATE	并6世界 第二
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
5. 0-2. 22.	Is this application for a newly formed governmental entity?		<b>V</b>
10-1			
If yes:	Date of formation:		<b>7</b>
10-2	Has the entity changed its name in the past or current year?	ш	<u> </u>
	a prior		
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<b>V</b>	
10-0	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?	<b>V</b>	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Centerra Metropolitan District No. 1		V
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during	Ш	ŭ
If yes:	Date Filed:		
		V	
10-6	Does the entity have a certified Mill Levy?	<u>~</u>	
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
	Please use this space to provide any explanations or comments:		

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?	<b>V</b>					

# 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 complete and sign in the column below.
Board Member 1	Print Board Member's Name  Kim Perry	I Kim 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	I <u>David Spaeth</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date 3/21/2023   16:53/4525 MDT  My term Expires: <u>May 2023</u>
Board Member 3	Print Board Member's Name  Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: 3/14/2023   16:35:07 MDT  My term Expires: May 2025
Board Member 4	Print Board Member's Name  Abby Kirkbride	I <u>Abby Kirkbride</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 5	Print Board Member's Name  Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: 3/14/2023   Decision MDT  My term Expires: May 2025
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

# SHORT FORM

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

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

## **EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC**

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

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

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

#### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

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

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

#### 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 MUST BE FULLY AND ACCURATELY COMPLETED.

#### **CHECKLIST**

Has the preparer signed the application?						
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?						
Has the application been PERSONALLY reviewed and approved by the governing body?						
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?						
Will this application be submitted electronically?						
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> <a href="https://example.com/here">here</a>					
or						
	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 $\underline{MAJORITY}$ 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**

NEW METHOD! Register and submit your Applications at our new portal!

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

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.

using Governmental or Proprietary fund types

# 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.	c/o Pinnacle Consulting Group, Inc.					
	550 W. Eisenhower Blvd.		or fiscal year ended:				
	Loveland, CO 80537						
CONTACT PERSON	Brendan Campbell, CPA						
PHONE	(970)669-3611						
EMAIL	brendanc@pcgi.com						
	PART 1 - CERTIFICATION	ON OF PREPARER					
I certify that I am skilled in gove my knowledge.	rnmental accounting and that the inform	ation in the application is comple	ete and accurate, to the best of				
NAME:	Brendan Campbell, CPA						
TITLE	District Accountant						
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.						
ADDRESS	550 W. Eisenhower Blvd., Loveland, C	O 80537					
PHONE	(970)669-3611						
DATE PREPARED	2/22/2023						
PREPARER (SIGNATURE REQUIRED)							
Black							
Please indicate whether the follow	lease indicate whether the following financial information is recorded  GOVERNMENTAL (MODIFIED ACCRUAL BASIS)  PROPRIETARY (CASH OR BUDGETARY BASIS)						

1

## **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 Dollar	Please use this
2-1	Taxes: F	roperty	(report mills levied in Question 10-6)	\$ -	space to provide
2-2	S	pecific owner	ship	\$ 	any necessary explanations
2-3	9	ales and use		\$ = -	explanations
2-4	C	ther (specify)	:	\$ 	
2-5	Licenses and permits			\$ _	
2-6	Intergovernmental:		Grants	\$ <u> </u>	
2-7			Conservation Trust Funds (Lottery)	\$ _	
2-8			Highway Users Tax Funds (HUTF)	\$ _	
2-9			Other (specify):	\$ =	
2-10	Charges for services			\$   <b> </b>	
2-11	Fines and forfeits			\$ <del>-</del>	
2-12	Special assessments			\$ =	
2-13	Investment income			\$ _	
2-14	Charges for utility ser	vices		\$ · · ·	_
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ <u></u>	
2-16	Lease proceeds			\$ _	
2-17	Developer Advances r	eceived	(should agree with line 4-4)	\$ E	1
2-18	Proceeds from sale of	capital assets	5	\$ 	
2-19	Fire and police pension	on		\$ 	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ _	]
2-22				\$ _	1
2-23			-	\$ 	
2-24		(add lir	nes 2-1 through 2-23) TOTAL REVENUE	\$	

## **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.

	interest payments on long-term debt. Financial information will not include fund equity i		The same of	Disease use Abie
Line#	Description	Round to nearest Do	llar	Please use this
3-1	Administrative	\$		space to provide any necessary
3-2	Salaries	\$		explanations
3-3	Payroll taxes	\$		- CAPIGNATIONS
3-4	Contract services	\$	-	
3-5	Employee benefits	\$	-	_
3-6	Insurance	\$		4
3-7	Accounting and legal fees	\$	-	4
3-8	Repair and maintenance	\$	-	_
3-9	Supplies	\$	7-8	_
3-10	Utilities and telephone	\$	-	_
3-11	Fire/Police	\$	-	_
3-12	Streets and highways	\$	-	4
3-13	Public health	\$	-	4
3-14	Capital outlay	\$	-	4
3-15	Utility operations	\$		_
3-16	Culture and recreation	\$	-	_
3-17	Debt service principal (should agree with P			_
3-18	Debt service interest	\$	-	_
3-19	Repayment of Developer Advance Principal (should agree with line			
3-20	Repayment of Developer Advance Interest	\$	-	_
3-21	Contribution to pension plan (should agree to line	e 7-2) \$		
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line			
3-23	Other (specify): Treasurer's Fees	\$		_
3-24		\$		4
3-25		\$	_	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENS	SES \$		
		. ALCO COO OTOD W		The second second second

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 RE	ETIRED		
	Please answer the following questions by marking the			Yes	N	0
4-1	Does the entity have outstanding debt?				<b>4</b>	
	If Yes, please attach a copy of the entity's Debt Repayment S					
4-2	Is the debt repayment schedule attached? If no, MUST explai	n:		1 📙		
4-3	Is the entity current in its debt service payments? If no, MUS	Γexplain:		1		
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstar	iding at
	(please only include principal amounts)(enter all amount as positive	end of prior year*	year	year		-end
	numbers)					
	General obligation bonds	\$ -	\$ -	\$ -	\$	-
	Revenue bonds	\$ -	\$ -	\$ -	\$	
	Notes/Loans	\$ -	\$ -	\$ -	\$	-
	Lease Liabilities	\$ -	\$ -	\$ -	\$	
	Developer Advances	\$ -	\$ -	\$ -	\$	
	Other (specify):	\$ -	\$ -	\$ -	\$	
	TOTAL	\$ -	\$ -	\$ -	\$	
		*must tie to prior ye	ear ending balance	V	N	
4-5	Please answer the following questions by marking the appropriate boxes  Does the entity have any authorized, but unissued, debt?		and the second second	Yes	N	0
If yes:	How much?	\$ 5,2	87,890,598.59	]	_	_
ii yes.	Date the debt was authorized:	5/4/2				
4-6	Does the entity intend to issue debt within the next calendar			,	-	7
If yes:	How much?	\$		]		
4-7	Does the entity have debt that has been refinanced that it is s	still responsible	for?	<u> </u>		<u> </u>
If yes:	What is the amount outstanding?	\$	-	]		
4-8	Does the entity have any lease agreements?				~	<b>'</b>
If yes:	What is being leased?					
•	What is the original date of the lease?					
	Number of years of lease?			J $\square$	Г	7
	Is the lease subject to annual appropriation? What are the annual lease payments?	¢		1		_
	Please use this space to provide any	explanations or	comments:	Printed States		25000
	Ticase use time space to provide any	explanations of	Commone			
	PART 5 - CASH AND	INVESTM	ENTS	12 7 2 1		
		HAVESTIN				
	Please provide the entity's cash deposit and investment balances.			\$ -	To	tal
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	-	
5-2	Certificates of deposit			Ψ -	\$	
	Total Cash Deposits Investments (if investment is a mutual fund, please list underlying	investments):			_Ψ	-
	investments (if investment is a mutual fund, please list underlying	investinents).				
				\$ -		
				\$ -		

	PART 5 - CASH AND INVESTMI	ENIS		
	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			\$ -	
5-3			\$ -	
			\$ -	
	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.?			<b>V</b>
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:		MALINES W	

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS								
ونفتوه	Please answer the following questions by marking in the appropriate box	es.		خيالون	ككيم	Yes	No	وموا
6-1	Does the entity have capital assets?						7	
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:							
6-3	Balance - Additions (Must Complete the following capital & right-to-use assets table: beginning of the be included in year* Part 3)						Year- Balar	
	Land	\$	-	\$	-	\$ -	\$	-
	Buildings	\$	-	\$	-	\$ -	\$	-
	Machinery and equipment	\$	-	\$	-	\$ -	\$	-
	Furniture and fixtures	\$	-	\$	-	\$ -	\$	-
	Infrastructure	\$	-	\$	-	\$ - \$ -	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$ - \$ -	\$	
	Leased Right-to-Use Assets	\$	-	\$	-	\$ -	\$	
	Other (explain):	Ψ			_		Ψ	
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$ -	\$	-
	TOTAL	\$	-	\$	-	\$ -	\$	35000
	Please use this space to provide any	expla	anations or	comment	s:			
			COLLA	TION	===	ATE VIEW AND		
	PART 7 - PENSION		ORMA	TION				
	Please answer the following questions by marking in the appropriate box	es.				Yes	No	
7-1	Does the entity have an "old hire" firefighters' pension plan?						<b>▽</b>	
7-2	Does the entity have a volunteer firefighters' pension plan?						Ų.	
If yes:	Who administers the plan?							
	Indicate the contributions from:		,					
	Tax (property, SO, sales, etc.):			\$	-			
	State contribution amount:			\$				
	Other (gifts, donations, etc.):	F-2650		\$	-			
	TOTAL			\$	-			
	What is the monthly benefit paid for 20 years of service per re	etiree	as of Jan	\$	-			
	1? Please use this space to provide any	eval	nations or	comment	S'		18. C. W. W. C.	
	Flease use this space to provide any	CAPIC		Comment	J.			
	PART 8 - BUDGET I	INF	ORMA"	TION				
	Please answer the following questions by marking in the appropriate box			Yes		No	N/A	4
8-1	Did the entity file a budget with the Department of Local Affai	irs fo	r the	V				
٠.	current year in accordance with Section 29-1-113 C.R.S.?			. ✓		Ш		
8-2	Did the entity pass an appropriations resolution, in accordan	ce wi	th Section					
	29-1-108 C.R.S.? If no, MUST explain:			V		Ц	Ш	
				I				
If yes:	Please indicate the amount budgeted for each fund for the ye	ear re	ported:					
	Governmental/Proprietary Fund Name	To	otal Appropria	tions By Fu	nd			
	General Fund	\$						

	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.	<b>V</b>					
f no, MU	JST explain:		A SECTION OF SECTION				
	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?		<b>V</b>				
If yes:	Please list the NEW name & PRIOR name:	1					
10-3	Is the entity a metropolitan district?	J					
	Please indicate what services the entity provides:	1					
	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?	<b>V</b>					
If yes:	List the name of the other governmental entity and the services provided:	(					
500	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		V				
If yes:	Date Filed:						
			<b>7</b>				
10-6	Does the entity have a certified Mill Levy?	Ш	ŭ				
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						
	Please use this space to provide any explanations or comments.	THE RESERVE OF THE PERSON NAMED IN					

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?	<b>V</b>				

# 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 complete and sign in the column below.
	Print Board Member's Name	I Kim Perry, attest I am a duly elected or appointed board
	T THE Board Member 9 Name	member, and that I have personally reviewed and approve this application for
Board		exemption from audit
Member		Signed Lie game
1	Kim Perry	Date: 3/14/2023   14:30:05 MDT
		My term Expires: May 2025
124	Print Board Member's Name	I <u>David Spaeth</u> , attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
2	David Spaeth	Signed
		My term Expires: May 2023
	Print Board Member's Name	I <u>Josh Kane</u> , attest I am a duly elected or appointed board
		member, and that I have personally reviewed and approve this application for
Board Member		exemption from audit.
3	Josh Kane	Signed Date: 3/14/2023   1900 State Date: 3/14/2023   1900 State Date: 190
	Josh Kalle	My term Expires: May 2025
	Print Board Member's Name	I <u>Abby Kirkbride</u> , attest I am a duly elected or appointed board
	Frint Board Member's Name	member, and that I have personally reviewed and approve this application for
Board		exemption from audit.
Member		
4	Abby Kirkbride	Date: 3/27/2023 Louis 42 MDT
		My term Expires:May 2023
K. T.	Print Board Member's Name	I Tim DePeder , attest I am a duly elected or appointed board
Board	THE RESERVE OF THE PERSON	member, and that I have personally reviewed and approve this application for exemption from audit.
Member		DocuSigned by:
5	Tim DePeder	Signed
		My term Expires: May 2025
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
6		Signed
		Date: My term Expires:
	Print Board Member's Name	, attest I am a duly elected or appointed board
	1 Till Board McHiber 3 Name	member, and that I have personally reviewed and approve this application for
Board		exemption from audit.
Member		Signed
7		Date:
HEAT IS		My term Expires:

# SHORT FORM

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

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

## **EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC**

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

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

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

#### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

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

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

#### 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 MUST BE FULLY AND ACCURATELY COMPLETED.

#### **CHECKLIST**

Has the preparer signed the application?					
Has the	entity corrected all Prior Year Deficiencies as communicated by the OSA?				
Has the application been PERSONALLY reviewed and approved by the governing body?					
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?					
Will this application be submitted electronically?					
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> <a href="https://example.com/here">here</a>				
or					
	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 $\underline{MAJORITY}$ 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**

NEW METHOD! Register and submit your Applications at our new portal!

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

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.

#### SHORT FORM

NAME OF GOVERNMENT	Centerra Metropolitan District No. 5	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/22
	550 W. Eisenhower Blvd.	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Brendan Campbell, CPA	
PHONE	(970)669-3611	
EMAIL	brendanc@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.

TITLE District Accountant

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

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

PHONE (970)669-3611

DATE PREPARED 2/22/2023

Brendan Campbell, CPA

## PREPARER (SIGNATURE REQUIRED)

NAME:

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)

(CASH OR BUDGETARY BASIS)

## **PART 2 - REVENUE**

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and

equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.						
Line#		ID.	escription	1	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	1,000	space to provide
2-2		Specific owne	rship	\$	18,272	any necessary explanations
2-3		Sales and use		\$	-	explanations
2-4		Other (specify	):	\$	-	
2-5	Licenses and permit	ts		\$	-	
2-6	Intergovernmental:		Grants	\$	_	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$		
2-10	Charges for services	S		\$	_	×
2-11	Fines and forfeits			\$	-	
2-12	Special assessment	s		\$	_	
2-13	Investment income			\$	-	
2-14	Charges for utility se	ervices		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2	) \$	-	
2-16	Lease proceeds			\$	ä	
2-17	Developer Advances	received	(should agree with line 4-4	) \$	_	
2-18	Proceeds from sale	of capital asset	s	\$	-	
2-19	Fire and police pens	sion		\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22	Interest & Other			\$	1	
2-23				\$	-	
2-24		(add li	nes 2-1 through 2-23) TOTAL REVENUE	\$	20,272	

#### **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.

	interest payments on long-term debt. Financial information will not include fund equity information.							
Line#	Description		Round to nearest Dollar	Please use this				
3-1	Administrative		\$ -	space to provide				
3-2	Salaries		\$ -	any necessary explanations				
3-3	Payroll taxes		\$ -	explanations				
3-4	Contract services		\$ 20,232					
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	17	\$ -					
3-14	Capital outlay		\$ -					
3-15	Utility operations		\$ -					
3-16	Culture and recreation		\$ -					
3-17	Debt service principal (should agree with I	Part 4)						
3-18	Debt service interest		\$ -					
3-19	Repayment of Developer Advance Principal (should agree with lir	ne 4-4)	\$ -					
3-20	Repayment of Developer Advance Interest		\$ -					
3-21	Contribution to pension plan (should agree to lir	ne 7-2)	\$ -					
3-22	Contribution to Fire & Police Pension Assoc. (should agree to lir	ne 7-2)						
3-23	Other (specify): Treasurer's Fees		\$ 40					
3-24			\$ -					
3-25			\$ -					
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPEN	ISES	\$ 20,272					

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>".

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

	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?	ala adula			<b>V</b>
4.2	If Yes, please attach a copy of the entity's Debt Repayment S				
4-2	Is the debt repayment schedule attached? If no, MUST explai	113		1	
				,	
4-3	Is the entity current in its debt service payments? If no, MUS	Γ ovnlain:		, ப	
4-3	is the entity current in its dept service payments? If no, wos	і ехріані.		]	
4-4			Marin School School		
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstanding at
	(please only include principal amounts)(enter all amount as positive	end of prior year*	year	year	year-end
	numbers) .		NAME OF TAXABLE PARTY.		
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior ye	ar ending balance		N
4.5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?			Yes	No
4-5	How much?	\$ 2	30,890,598.59	1	
If yes:	Date the debt was authorized:	5/4/2			
4.0	Does the entity intend to issue debt within the next calendar		004	, $\Box$	V
4-6	How much?	geal :		1	Ш
If yes:	Does the entity have debt that has been refinanced that it is s	till roeponeible t		,	<b>7</b>
4-7	What is the amount outstanding?	\$	-	1	Ш
If yes: 4-8	Does the entity have any lease agreements?	Ψ		,	V
4-0 If yes:	What is being leased?			1	
ii yes.	What is the original date of the lease?			]	
	Number of years of lease?			No.	_
	Is the lease subject to annual appropriation?				
	What are the annual lease payments?	\$			
27.27.9	. Please use this space to provide any	explanations or	comments:		AUTO A STANSON STAN
	PART 5 - CASH AND	INVESTM	IENTS		
	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):			
					1
				\$ -	-
5-3				\$ - \$ -	
200 . SI				\$ -	-
	Total Investments				\$ -
	Total Investments Total Cash and Investments	<b>萨·</b> 莫克亚 65 3			\$ -
	Please answer the following questions by marking in the approp	riate hoves	Yes	No	N/A
E 4	Are the entity's Investments legal in accordance with Section			<u>.</u>	
5-4		∠-1-10-001, Ct.			<b>V</b>
	seq., C.R.S.?	41 a. a. A. a. A			
5-5	Are the entity's deposits in an eligible (Public Deposit Protec	tion Act) public			<b>V</b>
	depository (Section 11-10.5-101, et seq. C.R.S.)?				

	Please answer the following questions by marking in the appropriate box		JSE ASSE	ETS Yes	No
6-1	Does the entity have capital assets?				✓
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:				
6-3	Complete the following capital & right-to-use assets table:	Deletions	Year-End Balance		
	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased Right-to-Use Assets Other (explain): Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance) TOTAL	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
	Please use this space to provide any				
7-1 7-2 If yes:	PART 7 - PENSION  Please answer the following questions by marking in the appropriate box  Does the entity have an "old hire" firefighters' pension plan?  Does the entity have a volunteer firefighters' pension plan?  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 real?  Please use this space to provide any	etiree as of Jan	\$ - \$ - \$ - \$ -	Yes	No V
	i lease ase this space to provide any				
8-1	Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affai current year in accordance with Section 29-1-113 C.R.S.?	es.	TION Yes	No	N/A □
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Section	- ☑ ]		
If yes:	Please indicate the amount budgeted for each fund for the ye  Governmental/Proprietary Fund Name  General Fund		ations By Fund 25,143		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TA	BOR)					
NAME OF THE OWNER, OWNE	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)]?	<b>V</b>					
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emerger reserve requirement. All governments should determine if they meet this requirement of TABOR.	ncy					
f no, ML	JST explain:						
PART 10 - GENERAL INFORMATION							
	Please answer the following questions by marking in the appropriate boxes.	Yes	No				
	Is this application for a newly formed governmental entity?		V				
10-1		$\neg$					
If yes:	Date of formation:						
10-2	Has the entity changed its name in the past or current year?		V				
If yes:	Please list the NEW name & PRIOR name:						
40.0			П				
10-3	is the entity a metropolitan district:						
	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:						
ii yes.	All services provided by Centerra Metropolitan District No. 1						
10-5	Has the district filed a <i>Title 32</i> , <i>Article 1 Special District Notice of Inactive Status</i> during						
If yes:	Date Filed:						
,							
10-6	Does the entity have a certified Mill Levy?						
If yes:	boes the chitty have a certained with Esty.						
11 you.	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):						
	Bond Redemption mills 15.00		15.000				
	General/Other mills		-				
	Total mills		15.000				
Total Colors	Please the this appear to provide any explanations or comments:						

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?	V			

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

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- 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 complete and sign in the column below.
Board	Print Board Member's Name	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 1	Kim Perry	exemption from audit.  Signed  Date 3/14/2023   14:36 4/05 MDT  My term Expires: May 2025
	Print Board Member's Name	I <u>David Spaeth</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board Member 2	David Spaeth	exemption from audit.  Signed  Date: 3/21/2023   1645/4025 MDT  My term Expires: May 2023
	Print Board Member's Name	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board Member 3	Josh Kane	exemption from audit.  Signed  Date:  FCDC/E37AAA642A.  My term Expires:  May 2025
Board	Print Board Member's Name	l <u>Abby Kirkbride</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 4	Abby Kirkbride	exemption from audit. Signed  Signed  Date: 3/27/2023   12:00:42 MDT  My term Expires:May 2023
Board	Print Board Member's Name	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 5	Tim DePeder	exemption from audit. Signed Date: 3/14/2023 The state of
	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
Board Member 6		exemption from audit. Signed Date: My term Expires:
Board Member <b>7</b>	Print Board Member's Name	I