## EXHIBIT D 2023 AUDIT EXEMPTION APPLICATIONS

(District Nos. 3-12)

#### APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM NAME OF GOVERNMENT Painted Prairie Metropolitan District No. 3 For the Year Ended 12/31/2023 **ADDRESS** c/o White Bear And Ankele, P.C. 2154 East Commons Avenue, Suite 2000 or fiscal year ended: Centennial, CO 80122 CONTACT PERSON Clint Waldron PHONE 303-858-1800 EMAIL cwaldron@wbapc.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. Diane Wheeler TITLE District Accountant FIRM NAME (if applicable) Simmons & Wheeler, P.C. **ADDRESS** 304 Inverness Way South, Suite 490 Englewood, CO 80112 PHONE RELATIONSHIP TO ENTITY CPA engaged to prepare financial statements for the District PREPARER (SIGNATURE REQUIRED) **DATE PREPARED** 3/4/2024 Qian K Wheeler Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status YES NO during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-If Yes, date filed: Z 104 (3), C.R.S.]

#### PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

#### \* Indicate Name of Fund

NOTE: Attach additional sheets as necessary. **Governmental Funds** Proprietary/Fiduciary Funds Please use this space to Line # Description General Fund **Debt Service Fund** Description provide explanation of any items on this page Assets Assets 1-1 Cash & Cash Equivalents \$ Cash & Cash Equivalents - \$ \$ 27,360 \$ - \$ 1-2 Investments \$ Investments 2,267 \$ 1-3 Receivables \$ Receivables \$ - | \$ **Due from Other Entities or Funds** \$ **Due from Other Entities or Funds** \$ - \$ 1-4 2,872 | \$ **Property Tax Receivable** \$ 54,108 \$ 635,333 Other Current Assets [specify...] All Other Assets [specify...] - | \$ \$ Total Current Assets \$ - \$ Lease Receivable (as Lessor) 1-6 - | \$ Prepaid Insurance \$ - | \$ Capital & Right to Use Assets, net (from Part 6-4) - | \$ 1-7 \$ \$ Other Long Term Assets [specify...] \$ - \$ 1-8 1-9 \$ \$ \$ - \$ \$ \$ - | \$ 1-10 (add lines 1-1 through 1-10) TOTAL ASSETS \$ 86,607 \$ 635,333 (add lines 1-1 through 1-10) TOTAL ASSETS \$ - \$ 1-11 **Deferred Outflows of Resources: Deferred Outflows of Resources** \$ 1-12 [specify...] - | \$ [specify...] \$ - \$ 1-13 [specify...] \$ \$ [specify...] \$ - \$ (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS \$ (add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS \$ - \$ - | \$ 1-14 TOTAL ASSETS AND DEFERRED OUTFLOWS \$ TOTAL ASSETS AND DEFERRED OUTFLOWS \$ 86,607 \$ 635,333 1-15 - | \$ Liabilities Liabilities **Accounts Payable** Accounts Payable - \$ 1-16 1-17 **Accrued Payroll and Related Liabilities** \$ \$ **Accrued Payroll and Related Liabilities** \$ - \$ **Unearned Revenue** \$ \$ **Accrued Interest Payable** \$ - \$ 1-18 1-19 Due to Other Entities or Funds \$ 15,154 \$ Due to Other Entities or Funds \$ - \$ All Other Current Liabilities - \$ \$ \$ All Other Current Liabilities 1-20 (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$ 1-21 15,154 \$ (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$ All Other Liabilities [specify...] **Proprietary Debt Outstanding** 1-22 \$ \$ (from Part 4-4) - \$ 1-23 \$ \$ Other Liabilities [specify...]: \$ - \$ 1-24 \$ \$ \$ - | \$ 1-25 \$ \$ \$ - | \$ 1-26 \$ \$ \$ - \$ (add lines 1-21 through 1-26) **TOTAL LIABILITIES \$** (add lines 1-21 through 1-26) **TOTAL LIABILITIES \$** 1-27 15,154 | \$ **Deferred Inflows of Resources: Deferred Inflows of Resources** 1-28 **Deferred Property Taxes** \$ 54,108 \$ 635.333 Pension/OPEB Related \$ - \$ Lease related (as lessor) 1-29 \$ \$ Other [specify...] - | \$ (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$ 54,108 \$ 635.333 (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$ - | \$ 1-30 **Fund Balance Net Position** 1-31 Nonspendable Prepaid Net Investment in Capital and Right-to Use Assets - \$ - | \$ 1-32 Nonspendable Inventory \$ \$ Restricted - Emergency Reserve/Debt Service \$ 499 **Emergency Reserves** - \$ 1-33 \$ - \$ 1-34 Committed [specify...] \$ \$ Other Designations/Reserves \$ Assigned [specify...] \$ Restricted - \$ 1-35 \$ 1-36 Unassigned: \$ 16.846 \$ Undesignated/Unreserved/Unrestricted \$ - \$ 1-37 Add lines 1-31 through 1-36 Add lines 1-31 through 1-36 This total should be the same as line 3-33 This total should be the same as line 3-33 TOTAL FUND BALANCE & TOTAL NET POSITION & 17,345 - | \$ 1-38 Add lines 1-27, 1-30 and 1-37 Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION S BALANCE 86,607 | \$ 635,333

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

		Governme	ental Funds		Proprietary/F	iduciary Funds	<b>-</b> 1.
Line #	Description	General Fund	Debt Service Fund	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 511,203	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 33,014	1 '	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify]:	\$ -	\$ -	Other Tax Revenue [specify]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 544,217	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	-	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 8,654		Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets			
2-22	All Other [specify]:	\$ -	\$ -	All Other [specify]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 552,871	-	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	-	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other Change in developer advance receivable	\$ -	\$ -	Other [specify]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 552,871	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ -	\$ 552,871

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

		Govern	mental Funds			Proprieta	ry/Fid	luciary Funds	Div	
Line #	Description	General Fund	Debt Service Fu	ınd	Description	Fund*		Fund*		e use this space to le explanation of any
	Expenditures				Expenses					on this page
3-1	General Government		63 \$	-	General Operating & Administrative	\$		\$ -		
3-2	Judicial	\$	- \$	-	Salaries	\$	_	\$ -	_	
3-3	Law Enforcement	\$	- \$	-	Payroll Taxes	\$	$\rightarrow$	\$ -		
3-4	Fire	\$	- \$	-	Contract Services	\$	$\rightarrow$	\$ -	_	
3-5	Highways & Streets	\$	- \$	-	Employee Benefits	\$	-	\$ -		
3-6	Solid Waste	\$	- \$	-	Insurance	\$	_	\$ -		
3-7	Contributions to Fire & Police Pension Assoc.	\$	- \$	-	Accounting and Legal Fees	\$	$\rightarrow$	\$ -		
3-8	Health	\$	-   \$	-	Repair and Maintenance	\$	-	\$ -		
3-9	Culture and Recreation	\$	- \$	-	Supplies	\$	-	\$ -		
3-10	Transfers to other districts	\$	- \$	_	Utilities	\$	-	\$ -		
3-11	Other [specify]: Authority	\$ 519,5	64 \$	-	Contributions to Fire & Police Pension Assoc.	\$	-	\$ -		
3-12		\$	- \$	-	Other [specify]	\$	-	\$ -		
3-13		\$	- \$	-		\$	-	\$ -		
3-14	Capital Outlay	\$	- \$	-	Capital Outlay	\$	-	\$ -	7	
	Debt Service				Debt Service				_	
3-15	Principal (should match amount in 4-4)	\$	-   \$	-	Principal (should match amount in 4-4)	\$	-	\$ -	7	
3-16	Interest	\$	- \$	-	Interest	\$	-	\$ -	7	
3-17	Bond Issuance Costs	\$	- \$	-	Bond Issuance Costs	\$	-	\$ -	7	
3-18	Developer Principal Repayments	\$	- \$	-	Developer Principal Repayments	\$	-	\$ -	7	
3-19	Developer Interest Repayments	\$	- \$	-	Developer Interest Repayments	\$	-	\$ -	7	
3-20	All Other [specify]:	\$	- \$	-	All Other [specify]:	\$	- 1	\$ -	7	
3-21		\$	- \$	-		\$	-	\$ -		GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES		27 \$	-	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	-	\$ -	\$	535,52
3-23	Interfund Transfers (In)	\$	- \$	-	Net Interfund Transfers (In) Out	\$	-	\$ -		
3-24	Interfund Transfers Out	\$	- \$	-	Other [specify][enter negative for expense]	\$	-	\$ -	7	
3-25	Other Expenditures (Revenues):	\$	- \$	-	Depreciation/Amortization	\$	-	\$ -	1	
3-26		\$	- \$	-	Other Financing Sources (Uses) (from line 2-28)	\$	- 1	\$ -	1	
3-27		\$	- \$	-	Capital Outlay (from line 3-14)	\$	-	\$ -	1	
3-28		\$	- \$	-	Debt Principal (from line 3-15, 3-18)	\$	-	\$ -	1	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES		- \$	_	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$		\$ -		
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29		44 \$		Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$		\$ -		
3-31	Fund Balance, January 1 from December 31 prior year report	\$	1   \$	_	Net Position, January 1 from December 31 prior year report	\$	_	\$ -		

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.

- | \$

17,345 \$

Prior Period Adjustment (MUST explain)

- This total should be the same as line 1-37.

Sum of Lines 3-30, 3-31, and 3-32

Net Position, December 31

- | \$

3-32 Prior Period Adjustment (MUST explain)

Sum of Lines 3-30, 3-31, and 3-32

This total should be the same as line 1-37.

3-33 Fund Balance, December 31

	PART 4 - DER	T OUTSTANDING,	ISSUED AN	ID RETIRED	
	Please answer the following questions by marking the appropriate	e boxes.	YES	NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt? Is the debt repayment schedule attached? If no, MUST explain:			<u> </u>	
4-2	Developer advance to be repaid with available funds		7	_	
4-3	Is the entity current in its debt service payments? If no, MUST explain:			D	
	N/A		٦		
4-4					
	5 (h /h /h /h	standing at Issued during	Retired during O	utstanding at year-end	
	amounts) begin	ning of year year	year	• •	
	General obligation bonds \$		\$ - \$	-	
	Revenue bonds \$		\$ - \$		
	Notes/Loans \$ Lease & SBITA** Liabilities (GASB 87 & 96) \$		\$ - \$		
	Lease & SBITA** Liabilities (GASB 87 & 96)  Developer Advances  \$	·	-   \$ -   \$ -   \$		
	Other (specify):		\$ - \$		
	TOTAL \$		\$ - \$		
**Subs		agree to prior year-end balance			
4.5	Please answer the following questions by marking the appropriate boxes.		YES Ø	NO 🛮	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?  How much?	,650,000,000		u	
If yes:	Date the debt was authorized:	11/7/2017			
4-6	Does the entity intend to issue debt within the next calendar year?	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<b>2</b>	
If yes:	How much? \$	-			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			<b>2</b>	
,	What is the amount outstanding?	-		Ø	
4-8	Does the entity have any lease agreements? 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?	-	_		
	PAR	T 5 - CASH AND IN	<b>NVESTMENT</b>	rs	
	Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
	YEAR-END Total of ALL Checking and Savings accounts		\$ -		
5-2	Certificates of deposit	TOTAL OAGU DEDOOIT	\$ -		
		TOTAL CASH DEPOSITS	\$	-	
	Investments (if investment is a mutual fund, please list underlying investments):				
	Colotrust		\$ 27,360		
5-3			\$ - \$ -		
			\$ -		
		TOTAL INVESTMENTS	7	27,360	
	ТО	TAL CASH AND INVESTMENTS	<u> </u>		
	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. seg., C.R.S.?			0	
	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (	Section 11-			
5-5	10.5-101 et seg C.R.S.)? If no MUST explain:	2 Z			

	PART PART	6 - CAPITAL	AND RIGH	T-TO-USE	E ASSETS	
	Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?			0	Ø	
6-2	Has the entity performed an annual inventory of capital assets in accordance with MUST explain:	Section 29-1-506, C	C.R.S.? If no,	<b>2</b>		
6-3		Balance -				1
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
		year*				
	Land				-	
	Buildings Machinery and agricument	\$ -	\$ -		\$ - \$ -	·_
	Machinery and equipment Furniture and fixtures		\$ -		\$ -	-
	Infrastructure		\$ -		\$ -	
	Construction In Progress (CIP)		-		\$ -	
	Leased & SBITA Right-to-Use Assets			\$ -	\$ -	
	Intangible Assets			\$ -	-	_
	Other (explain):		\$ -		-	· <u> </u>
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		-		-	·_
	Accumulated Depreciation (Enter a negative, or credit, balance)  TOTAL	•	-		\$ - \$ -	·- -
	TOTAL		\$ -	\$ -	\$	
		Balance -	A .1.1141	Baladiana	Vara Ford Balance	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the year*	Additions*	Deletions	Year-End Balance	
	Land		\$ -	\$ -	\$ -	
	Buildings				\$ -	
	Machinery and equipment	\$ -	\$ -		\$ -	
	Furniture and fixtures				\$ -	
	Infrastructure		-		-	· <u> </u>
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ - \$ -	·
	Leased & SBITA Right-to-Use Assets Intangible Assets		\$ -		\$ -   \$ -	<u>-</u>
	Other (explain):		\$ -		\$ -	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)			_	\$ -	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -		\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	
		* Must agree to prior ye				_
		<ul> <li>Generally capital asset in accordance with the g</li> </ul>			lay on line 3-14 and capitalized colain any discrepancy	
		in accordance min the g	o vorminoni o oapitanzati	on policy. I lodge of	than any alcoropancy	
		PART 7 - PE	ENSION INF	ORMATIC	ON	
	*			YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?				Ø	• •
	Does the entity have a volunteer firefighters' pension plan?				<b>2</b>	
If yes:	Who administers the plan?				☑	
	Indicate the contributions from:					
	Tax (property, SO, sales, etc.):		\$ -			
	State contribution amount:		\$ -			
			\$ -			
	Other (gifts, donations, etc.):	TOTAL	<u> </u>			
		TOTAL				
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		\$ -			

PAF	RT 8 - BUDGET II	<b>NFORMATION</b>	V	
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:
Did the entity file a current year budget with the Department of Local Affairs, in accordanc Section 29-1-113 C.R.S.? If no, MUST explain:	e with			
Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.	S.?	п		
If no, MUST explain:	_	_	_	
yes: Please indicate the amount appropriated for each fund separately for the year reported		_		
Governmental/Proprietary Fund Name To	tal Appropriations By Fund 555,4	50		
General Fund	300,4	36		
\$		-		
\$		-		
	X PAYER'S BILL			
Please answer the following question by marking in the appropriate box 8-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X,	Section 20/E)12	YES	NO -	Please use this space to provide any explanations or comments:
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government			_	
requirement. All governments should determine if they meet this requirement of TABOR.			NA I	
PARI	Γ 10 - GENERAL	INFORMATIC	N	
Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
0-1 Is this application for a newly formed governmental entity?			☑	
yes:				
Date of formation:				
0-2 Has the entity changed its name in the past or current year?			☑	
		_		
Yes: NEW name				
PRIOR name				
0-3 Is the entity a metropolitan district?			_	
0-4 Please indicate what services the entity provides:		<b>2</b>	0	
Streets, Traffic control, water, water sewer, park and recreation				
0-5 Does the entity have an agreement with another government to provide services?			<b>2</b>	
yes: List the name of the other governmental entity and the services provided:				
0-6 Does the entity have a certified mill levy?		<b></b>		
yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):		_	_	
Bond Redemption mills	0.000			
General/Other mills Total mills	59.500 59.500	_		
TOWN HIMO	YES	NO	N/A	
NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the ent				
0-7 preceding year annual report with the State Auditor as required under SB 21-262 [Section C.R.S.]? If NO, please explain.	32-1-207			
entergrantes, presses expression				
Please use this space to provide	any additional explan	ations or comme	nts not previou	isly included:
Ticase ase this space to provide	arry additional explai	iddono or oorinne	nto not provide	ory moradod.

	OSA USE ONLY									
Entity Wide:		General Fund		Governmental Funds	N	lotes				
Unrestricted Cash & Investments	\$	27,360 Unrestricted Fund Balan	\$	16,846 Total Tax Revenue	\$	544,217				
Current Liabilities	\$	15,154 Total Fund Balance	\$	17,345 Revenue Paying Debt Service	\$	-				
Deferred Inflow	\$	689,441 PY Fund Balance	\$	1 Total Revenue	\$	552,871				
		Total Revenue	\$	552,871 Total Debt Service Principal	\$	-				
		Total Expenditures	\$	535,527 Total Debt Service Interest	\$	-				
				Total Assets	\$	721,940				
				Total Liabilities	\$	15,154				
Governmental		Interfund In	\$							
Total Cash & Investments	\$	27,360 Interfund Out	\$	- Enterprise Funds						
Transfers In	\$	- Proprietary		Net Position	\$	-				
Transfers Out	\$	- Current Assets	\$	- PY Net Position	\$	-				
Property Tax	\$	511,203 Deferred Outflow	\$	- Government-Wide						
Debt Service Principal	\$	- Current Liabilities	\$	- Total Outstanding Debt	\$	1,218				
Total Expenditures	\$	535,527 Deferred Inflow	\$	- Authorized but Unissued	\$	1,650,000,000				
Total Developer Advances	\$	- Cash & Investments	\$	- Year Authorized		11/7/2017				
Total Developer Repayments	\$	- Principal Expense	\$							

## Please answer the following question by marking in the appropriate box Please answer the following question by marking in the appropriate box YES NO 12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

#### Policy - Requirements

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

Required elements and safeguards are as follows:

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

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

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

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

MUST Print t	he names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name Christopher Fellows	I, Christopher Fellows, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Christopher if Tellow  Date: 3.25.24  My term Expires: May 2025
	Full Name	I, Dustin Anderson, attest that I am a duly elected or appointed board member, and that I have personally reviewed and
2	Dustin Anderson	approve this application for exemption from audit. Signed
	Full Name	I, Douglas Hatfield, attest that I am a duly elected or appointed board member, and that I have personally reviewed and
3	Douglas Hatfield	approve this application for exemption from audit. Signed Date: My term Expires: May 2025
	Full Name	I, Timothy O'Connor, attest that I am a duly elected or appointed board member, and that I have personally reviewed and
4	Timothy O'Connor	approve this application for exemption from audit. Signed
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have personally reviewed
5		and approve this application for exemption from audit. Signed Date: My term Expires:
	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 Date:  My term Expires:
	Full Name	I,, 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 Date:  My term Expires:

## Painted Prairie MD 3

Interim Agreement Report

2024-03-25

Created: 2024-03-19

By: Kim Stark (kim@simmonswheeler.com)

Status: Out for Signature

Transaction ID: CBJCHBCAABAAQfsp-IDOONIpkII7BJ-AcF2tu2nalBZI

#### Agreement History

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

### "Painted Prairie MD 3" History

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

  Signature Date: 2024-03-19 3:32:19 PM GMT Time Source: server- IP address: 65.144.188.146
- Email viewed by Timothy OConnor (tim@albdev.com) 2024-03-19 3:40:35 PM GMT- IP address: 65.144.188.146

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

  Signature Date: 2024-03-19 3:40:50 PM GMT Time Source: server- IP address: 65.144.188.146
- Email viewed by Diane Wheeler (diane@simmonswheeler.com) 2024-03-22 10:56:35 PM GMT- IP address: 67.176.62.43
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)

  Signature Date: 2024-03-22 10:58:02 PM GMT Time Source: server- IP address: 67.176.62.43
- Email viewed by chris@fellowscos.com
  2024-03-25 5:00:53 PM GMT- IP address: 73.153.177.46
- Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-03-25 5:43:11 PM GMT- IP address: 73.153.177.46
- Document e-signed by Christopher H. Fellows (chris@fellowscos.com)

  Signature Date: 2024-03-25 5:43:13 PM GMT Time Source: server- IP address: 73.153.177.46

### **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 4 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

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

**CONTACT PERSON** 

**PHONE EMAIL** 

Centennial CO 80122 Clint Waldron 303-858-1800 cwaldron@wbapc.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.

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE	303-689-0833				
PREP	ARER (SIGNATURE REQUIRED)	DATE PREPARED			
Dione K Wheeler			Feb 23	3, 2024	
	ndicate whether the following financial information is recorded overnmental or Proprietary fund types		MENTAL CRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprie					

### **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#		Des	cription	Rou	nd to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$	290	space to provide
2-2	Spe	ecific owners	ship	\$	19	any necessary
2-3	Sal	es and use		\$	-	explanations
2-4	Oth	ner (specify):		\$	-	
2-5	Licenses and permits			\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services			\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessments			\$	-	
2-13	Investment income			\$	13	
2-14	Charges for utility servi	ces		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2	′ <del>- T</del>	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rec		(should agree with line 4-	′ <del>- : </del>	-	
2-18	Proceeds from sale of c			\$	-	
2-19	Fire and police pension			\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22	Developer Advances red	ceivable		\$	9,697	
2-23				\$	-	
2-24		(add line	es 2-1 through 2-23) TOTAL REVENU	\$	10,019	

#### **PART 3 - EXPENDITURES/EXPENSES**

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

	interest payments on long-term debt. Financial information will not include	e tuna equity intorn	natic		
Line#	Description			Round to nearest Dollar	Please use this
3-1	Administrative		\$	-	space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	-	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	3,260	
3-7	Accounting and legal fees		\$	2,191	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation		\$	-	
3-17	Debt service principal (should	d agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (should	agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan (show	ıld agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc. (show	ld agree to line 7-2)	\$	-	
3-23	Other (specify): Transfer to Authority		\$	4,564	
3-24	•		\$	-	
3-25		•	\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	10,019	

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

	PART 4 - DEBT OUTSTANDING	G, I	SSUED	), A	ND RE	ETIRE	ED		
	Please answer the following questions by marking the	approp	oriate boxes.			Υe	es		No
4-1	Does the entity have outstanding debt?					<b></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 expla		ow:			ı 🗆			7
	Developer advance subject to repayment with available fund	S							
						_			_
4-3	Is the entity current in its debt service payments? If no, MUS		ı 🕡						
4-4	Please complete the following debt schedule, if applicable:	Out	standing at	lecu	ed during	Retired	during	Outot	anding at
	(please only include principal amounts)(enter all amount as positive		of prior year*	ISSU	year	ye			ar-end
	numbers)	ona	, prior you.		you	J.	· ·	,	ai ona
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	1,295			\$	-	\$	1,295
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	1,295	\$	-	\$	-	\$	1,295
**Subscrip	otion Based Information Technology Arrangements		t agree to prio	r year-	end balance				
	Please answer the following questions by marking the appropriate boxes	;.				Υe			No
4-5	Does the entity have any authorized, but unissued, debt?	_				. Z			
If yes:	How much?	\$			0,000.00				
	Date the debt was authorized:		11/7/2	0217		_			_
4-6	Does the entity intend to issue debt within the next calendar	year?	•			, –			7
If yes:	How much?	\$			-	_			_
4-7	Does the entity have debt that has been refinanced that it is	still re	sponsible	for?		. 🗆			<b>✓</b>
If yes:	What is the amount outstanding?	\$			-	_			_
4-8	Does the entity have any lease agreements?					, 🗆			7
If yes:	What is being leased? What is the original date of the lease?	$\vdash$							
	Number of years of lease?								
	Is the lease subject to annual appropriation?					′ □			<b>✓</b>
	What are the annual lease payments?	\$			-	1 -			
	Part 4 - Please use this space to provide any explanations/col	mmen	ts or attacl	h sen	arate doc	umentat	ion if n	eedec	

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Ar	nount	To	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
	Colotrust		\$	365		
5-3			\$	-		
3-3			\$	-		
			\$	-		
	Total Investments				\$	365
	Total Cash and Investments				\$	365
	Please answer the following questions by marking in the appropriate boxes	Yes		No	N	I/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<b>7</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		]		
f no, M	UST use this space to provide any explanations:					

	PART 6 - CAPITAL AND RIO Please answer the following questions by marking in the appropriate box		SE ASSE	TS Yes	No
6-1	Does the entity have capital assets?	03.			∠ ✓
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	with Section	V		
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the vear	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior ye	ar ending balance		

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

	PART 7 - PENSION INFORMA	TIO	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?		_		<b>V</b>
7-2	Does the entity have a volunteer firefighters' pension plan?				<b>4</b>
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanation	s or co	omments		

	PART 8 - BUDGET I	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate boxe	es.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Section	<b></b> ☑		
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund		
	General Fund	\$	16,575		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)							
	Please answer the following question by marking in the appropriate box	Yes	No					
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  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>						
If no M	HCT avalain:							

	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?		V
If yes: 10-2	Date of formation:  Has the entity changed its name in the past or current year?		<b>U</b>
If yes:	Please list the NEW name & PRIOR name:	]	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:		
<b>10-4</b> If yes:	Streets, traffic control, water, water sewer, park and recreation  Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:		V
<b>10-5</b> If yes:	Has the district filed a <i>Title 32</i> , <i>Article 1 Special District Notice of Inactive Status</i> during Date Filed:	] 	<b>V</b>
<b>10-6</b> If yes:	Does the entity have a certified Mill Levy?  Please provide the following mills levied for the year reported (do not report \$ amounts):	<b></b>	
	Bond Redemption mills General/Other mills Total mills	No	59.500 59.500 N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	ously included:	

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

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

#### **Policy - Requirements**

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from
Member 1	Christopher Fellows	audit. Signed Christopher H. Fellows Date: Feb 29, 2024 My term Expires: May 2025
Board	Print Board Member's Name	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 2	Tim O'Connor	Signed
Board	Print Board Member's Name	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 3	Douglas Hatfield	Signed Date: My term Expires: May 2025
Board	Print Board Member's Name	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 4	Dustin Anderson	Signed Dutch Anderson  Date: Feb 27, 2024  My term Expires: May 2027
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:

## Painted Prairie MD 4

Interim Agreement Report

2024-03-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Out for Signature

Transaction ID: CBJCHBCAABAAL1zV7VO7tkpH-FFqVIhVyVXG12T5II0R

#### Agreement History

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

## "Painted Prairie MD 4" History

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



- Email viewed by chris@fellowscos.com 2024-02-26 4:42:13 PM GMT
- Email viewed by Dustin Anderson (dma@albdev.com) 2024-02-27 4:34:47 PM GMT
- Document e-signed by Dustin Anderson (dma@albdev.com)
  Signature Date: 2024-02-27 4:34:56 PM GMT Time Source: server
- Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 4:42:56 PM GMT
- Document e-signed by Christopher H. Fellows (chris@fellowscos.com)
  Signature Date: 2024-02-29 4:42:58 PM GMT Time Source: server

### **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 5 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

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

**CONTACT PERSON** 

**PHONE EMAIL** 

Centennial CO 80122 Clint Waldron 303-858-1800 cwaldron@wbapc.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.

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE	303-689-0833			
PREPAI	RER (SIGNATURE REQUIRED)		D	ATE PREPARED
Qiare K Wheeler	Sone K. Wheeler			2024
Please indicate whether the follow using Governmental or Proprietary	ing financial information is recorded fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (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#		Des	scription	Round to nearest D	ollar	Please use this
2-1	Taxes: Prop	perty	(report mills levied in Question 10-6)	\$	176	space to provide
2-2	Spe	cific owners	ship	\$	12	any necessary
2-3	Sale	s and use		\$	-	explanations
2-4	Othe	er (specify):		\$	-	
2-5	Licenses and permits			\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services			\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessments			\$	-	
2-13	Investment income			\$	9	
2-14	Charges for utility service	es		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	т	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rece		(should agree with line 4-4)		-	
2-18	Proceeds from sale of ca	pital assets		\$	-	
2-19	Fire and police pension			\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22	Developer Advances rece	eivable		\$	11,334	
2-23				\$	-	
2-24		(add line	es 2-1 through 2-23) TOTAL REVENUE	\$	11,531	

#### PART 3 - EXPENDITURES/EXPENSES

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

	interest payments on long-term debt. Financial information will not include	ie tuna equity intorn	natic		
Line#	Description			Round to nearest Dollar	Please use this
3-1	Administrative		\$		space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	-	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	3,260	
3-7	Accounting and legal fees		\$	3,704	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone	Ī	\$	-	
3-11	Fire/Police	Ī	\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health	Ī	\$	-	
3-14	Capital outlay	Ī	\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation	•	\$	-	
3-17	Debt service principal (show	ıld agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (should	d agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest	Ī	\$	-	
3-21	Contribution to pension plan (sho	uld agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc. (sho	uld agree to line 7-2)	\$	-	
3-23	Other (specify): Transfer to Authority		\$	4,564	
3-24	•		\$	-	
3-25		•	\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURE	RES/EXPENSES	\$	11,531	

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, 18	SSUED	), A	ND RE	ETIR	ED		
	Please answer the following questions by marking the			1			res .		No
4-1	Does the entity have outstanding debt?					J	]	[	
	If Yes, please attach a copy of the entity's Debt Repayment S					_			_
4-2	Is the debt repayment schedule attached? If no. MUST expla		ow:			, [	J	l	7
	Developer advance subject to repayment with available fund	S							
						J			
4-3	Is the entity current in its debt service payments? If no, MUS	T expl	ain below:			. Z	l	[	
						<u> </u>			
4-4	Please complete the following debt schedule, if applicable:	0				D-4in-	al alcodos o	0	
	(please only include principal amounts)(enter all amount as positive		standing at f prior year*	ISSI	ued during		d during		anding at ar-end
	numbers)	endo	i piloi yeai		year	y	ear	ye	ai-eiiu
	General obligation bonds	\$	-	\$	_	\$	_	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	_	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	_	\$	-	\$	-
	Developer Advances	\$	1.290	Ť		\$	-	\$	1.290
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	1,290	\$	-	\$	-	\$	1.290
**Subscrip	ntion Based Information Technology Arrangements		agree to prio	<u> </u>	end balance	<del> </del>			,
	Please answer the following questions by marking the appropriate boxes			Ė.		`	<b>Yes</b>		No
4-5	Does the entity have any authorized, but unissued, debt?					, [	✓		
If yes:	How much?	\$			00,000.00	Į			
	Date the debt was authorized:		11/7/2	2017		J			
4-6	Does the entity intend to issue debt within the next calendar	year?				. [			7
If yes:	How much?	\$			-	J			
4-7	Does the entity have debt that has been refinanced that it is	still re	sponsible	for?		[			<b>✓</b>
If yes:	What is the amount outstanding?	\$			-	]			
4-8	Does the entity have any lease agreements?					[ [			7
If yes:	What is being leased?								
	What is the original date of the lease?	-							
	Number of years of lease?					J			<b></b> ✓
	Is the lease subject to annual appropriation?	•				1	_		
	What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/col	_ Ψ mmon	te or attack	2 601	arato doc	umonta	ation if n	oodod	
	rait 4 - riease use this space to provide any explanations/col	mmen	is or attact	1 26	arate uoc	unienta	auon, n n	eeueu	

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		An	nount	T	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
	Colotrust		\$	225		
5-3			\$	-		
3-3			\$	-		
			\$	-		
	Total Investments				\$	225
	Total Cash and Investments				\$	225
	Please answer the following questions by marking in the appropriate boxes	Yes		No	1	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.	V		]		]
	seq., C.R.S.?					
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.)?	Ø		]		]
f no, M	UST use this space to provide any explanations:					

	PART 6 - CAPITAL AND RI		ISE ASSE	TS	No	
	Please answer the following questions by marking in the appropriate box	es.		res	NO ☑	
6-1	Does the entity have capital assets?			Ц		
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	with Section	V			
6-3	Complete the following capital & right-to-use assets table:	Balance - Additions (Must beginning of the vear Part 3)		Deletions	Year-End Balance	
	Land	\$ -	\$ -	\$ -	\$ -	
	Buildings	\$ -	\$ -	\$ -	\$ -	
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -	
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	
	Infrastructure	\$ -	\$ -	\$ -	\$ -	
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -	
	Other (explain):	\$ -	\$ -	\$ -	\$ -	
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	-	\$ -	\$ -	
		*must tie to prior ye	ear ending balance			

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

	PART 7 - PENSION INFORMA	TIOI	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				~
7-2	Does the entity have a volunteer firefighters' pension plan?				<b>J</b>
If yes:					
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or co	mments	:	

	PART 8 - BUDGET INFORMATION								
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A					
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ne current year	<b>V</b>						
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:								
If yes:	Please indicate the amount budgeted for each fund for the year	reported:							
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund						
	General Fund \$		16,605						

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	<b>V</b>				
If no M	HCT avalain:					

	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?		V
If yes: 10-2	Date of formation:  Has the entity changed its name in the past or current year?		<b>U</b>
If yes:	Please list the NEW name & PRIOR name:	]	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:		
<b>10-4</b> If yes:	Streets, traffic control, water, water sewer, park and recreation  Does the entity have an agreement with another government to provide services?  List the name of the other governmental entity and the services provided:		V
<b>10-5</b> If yes:	Has the district filed a <i>Title 32</i> , <i>Article 1 Special District Notice of Inactive Status</i> during Date Filed:	] 	<b>V</b>
<b>10-6</b> If yes:	Does the entity have a certified Mill Levy?  Please provide the following mills levied for the year reported (do not report \$ amounts):	<b></b>	
	Bond Redemption mills General/Other mills Total mills	No	59.500 59.500 N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	ously included:	

	PART 11 - GOVERNING BODY APPROVAL						
	Please answer the following question by marking in the appropriate box	YES	NO				
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V					

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

#### **Policy - Requirements**

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Christopher H. Fellows
	Print Board Member's Name	Date: Feb 29, 2024  My term Expires: May 2025  Lim O'Conner, attack large adulty sleeted or appointed board member, and that large and the state of
Board		I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 2	Tim O'Connor	Signed
Board	Print Board Member's Name	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 3	Douglas Hatfield	Signed Date: My term Expires: May 2025
Board	Print Board Member's Name	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 4	Dustin Anderson	Signed Dustin Anderson Duste: Feb 27, 2024  My term Expires: May 2027
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Date: My term Expires:

## Painted Prairie MD 5

#### Interim Agreement Report

2024-03-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Out for Signature

Transaction ID: CBJCHBCAABAA3msS-7ucQ-N7lvnFs2tvwGySBiq4pWJc

#### Agreement History

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

### "Painted Prairie MD 5" History

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



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

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

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

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

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

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

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:43:53 PM GMT

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

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

### **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 6 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

12/31/23 or fiscal year ended:

For the Year Ended

**CONTACT PERSON** 

**PHONE EMAIL** 

Centennial CO 80122 Clint Waldron 303-858-1800 cwaldron@wbapc.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.

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE	303-689-0833					
PREP	PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Pione K Whale	aione K Wheeln		Feb 23, 2	024		
	icate whether the following financial information is recorded		MENTAL CRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprie	Governmental or Proprietary fund types	✓				

### **PART 2 - REVENUE**

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

Line#		De	scription	Round to nearest Dollar		Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$		space to provide
2-2		Specific owners	ship	\$	4	any necessary
2-3		Sales and use		Ψ	-	explanations
2-4		Other (specify):		Ψ	-	
2-5	Licenses and permit	S		<del>-</del>	-	
2-6	Intergovernmental:		Grants	Ψ	-	
2-7			Conservation Trust Funds (Lottery)	Ψ	-	
2-8			Highway Users Tax Funds (HUTF)	Ψ	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services	6		Ψ	-	
2-11	Fines and forfeits			Ψ	-	
2-12	Special assessment	S		Ψ	-	
2-13	Investment income			\$	3	
2-14	Charges for utility so	ervices		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	Ψ	-	
2-16	Lease proceeds			Ψ	-	
2-17	Developer Advances		(should agree with line 4-4)	Ψ	-	
2-18	Proceeds from sale	of capital assets	5	Ψ	-	
2-19	Fire and police pens	ion		Ψ	-	
2-20	Donations			Ψ	-	
2-21	Other (specify):			Ψ	-	
2-22	Developer Advances	receivable			970	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ 10	,031	I

#### **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	<u>l equity inforr</u>	mation.	
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ 1	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ 3,515	
3-7	Accounting and legal fees		\$ 1,951	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	]
3-12	Streets and highways		\$ -	]
3-13	Public health		\$ -	]
3-14	Capital outlay		\$ -	]
3-15	Utility operations		\$ -	]
3-16	Culture and recreation		\$ -	]
3-17	Debt service principal (should agree	ee with Part 4)	\$ -	]
3-18	Debt service interest		\$ -	]
3-19	Repayment of Developer Advance Principal (should agree	with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	]
3-21	Contribution to pension plan (should ag	ee to line 7-2)	\$ -	]
3-22	Contribution to Fire & Police Pension Assoc. (should ag	ee to line 7-2)	\$ -	]
3-23	Other (specify): Transfer to Authority		\$ 4,564	]
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/E	XPENSES	\$ 10,031	

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	3, IS	SSUED	), A	ND RI	ETIR	ED		
	Please answer the following questions by marking the			ĺ			Yes		No
4-1							1		
4.0	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		ow:			) [	_		7
	Developer advance subject to repayment with available funds	5							
4-3	Is the entity current in its debt service payments? If no, MUS	T eyn	lain helow:			j Z	7		
. •	to the sharp surrent in the desir service paymente. If he, mee	· OAD	idiii bolow.			] _			
4-4	Please complete the following debt schedule, if applicable:						-		
	(please only include principal amounts)(enter all amount as positive		standing at	Issi	ued during	Retire	ed during		tanding at
	numbers)	end c	of prior year*		year	7	/ear	year-end	
	General obligation bonds	\$	_	\$	-	\$	_	\$	_
	Revenue bonds	\$	_	\$	-	\$	-	\$	-
	Notes/Loans	\$	_	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	_	\$	-	\$	-	\$	-
	Developer Advances	\$	1.290	Ť		\$	_	\$	1,290
	Other (specify):	\$	-	\$	_	\$	_	\$	-
	TOTAL	\$	1,290	\$	_	\$	_	\$	1,290
**Subscrip	tion Based Information Technology Arrangements		t agree to prio	<del></del>	end balance	<del> </del>		1 4	.,
	Please answer the following questions by marking the appropriate boxes		3 1				Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					<u> </u>	7		
If yes:	How much?	\$			00,000.00	J			
	Date the debt was authorized:		11/7/2	2017		J			
4-6	Does the entity intend to issue debt within the next calendar	year?	•						<b>4</b>
If yes:	How much?	\$			-	]			
4-7	Does the entity have debt that has been refinanced that it is s	till re	sponsible	for?		ĺ			✓
If yes:	What is the amount outstanding?	\$			-	]			
4-8	Does the entity have any lease agreements?					ا ا			1
If yes:	What is being leased?								
	What is the original date of the lease?								
	Number of years of lease?					١.			V
	Is the lease subject to annual appropriation?	•				<b>י</b>	ш		
	What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/cor	pmon	te or attac	h e 0 r	arato dos	umont	ation if n	oodo	
	rait + - riease use tills space to provide any explanations/cor	mnen	ווש טו מנומט	1 26	varate uoc	ument	auon, n n	eeuec	4

	PART 5 - CASH AND INVESTME	ENTS			
	Please provide the entity's cash deposit and investment balances.		Am	ount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-	
5-2	Certificates of deposit		\$	-	
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying investments):			,	
	Colotrust		\$	76	
5-3			\$	-	
3-3			\$	-	
			\$	-	
	Total Investments				\$ 76
	Total Cash and Investments				\$ 76
	Please answer the following questions by marking in the appropriate boxes	Yes	ا	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.	Į.			
	seq., C.R.S.?	<u>~</u>	ш		
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			
f no. MI	UST use this space to provide any explanations:				

	PART 6 - CAPITAL AND RIO		ISE ASSE	TS Yes	No
6-1	Does the entity have capital assets?	03.			∠ ✓
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in accordance	with Section	V	
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the	Additions (Must be included in	Deletions	Year-End Balance
	Land	year*	Part 3)	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior ye	ear ending balance		

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

	PART 7 - PENSION INFORMA	TIC	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?		-		7
7-2	Does the entity have a volunteer firefighters' pension plan?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or c	omments		

	PART 8 - BUDGET IN	<b>IFORMAT</b>	ION		
	Please answer the following questions by marking in the appropriate boxes	<b>.</b> .	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		v		
8-2	Did the entity pass an appropriations resolution, in accordance with Sectio 29-1-108 C.R.S.? If no, MUST explain:		Ø		
If yes: Please indicate the amount budgeted for each fund for the year reported:					
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund		
	General Fund \$	3	16,282		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	₩.	Ц

#### If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		V
If yes:	Date of formation:	]	
10-2	Has the entity changed its name in the past or current year?		Į.
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district?	<b></b> ✓	
	Please indicate what services the entity provides:  Streets, traffic control, water, water sewer, park and recreation	]	
10-4	Does the entity have an agreement with another government to provide services?		V
If yes:	List the name of the other governmental entity and the services provided:	]	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	' 1	<b>√</b>
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	′	
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		31.500 31.500
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required	Ш	
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	]	
	Please use this space to provide any additional explanations or comments not previous	j Justy included:	

PART 11 - GOVERNING BODY APPROVAL				
	Please answer the following question by marking in the appropriate box	YES	NO	
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	v		

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

#### **Policy - Requirements**

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from
Member 1	Christopher Fellows	audit. Signed Christopher H. Fellows Date: Feb 29, 2024 My term Expires:May 2025
Board	Print Board Member's Name	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 2	Tim O'Connor	Signed
Board	Print Board Member's Name	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 3	Douglas Hatfield	Signed Douglas Hatfield Date: Feb 23, 2024 My term Expires: May 2025
Board	Print Board Member's Name	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 4	Dustin Anderson	Signed Dutin Andrews  Date: Feb 27, 2024  My term Expires: May 2027
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Date: My term Expires:

# Painted Prairie MD 6

Final Audit Report 2024-02-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAUfWjUaHaFZ5ftA0t74S6gpvQgzamRhR-

## "Painted Prairie MD 6" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-02-23 9:06:39 PM GMT
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- Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield 2024-02-23 11:58:44 PM GMT



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

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

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:44:26 PM GMT

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

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

Agreement completed.

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

### **APPLICATION FOR EXEMPTION FROM AUDIT**

### SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 6 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

12/31/23 or fiscal year ended:

For the Year Ended

**CONTACT PERSON** 

**PHONE EMAIL** 

Centennial CO 80122 Clint Waldron 303-858-1800 cwaldron@wbapc.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.

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE	303-689-0833			
PREPARER (SIGNATURE REQUIRED)			D	ATE PREPARED
Qion K Whaln			Feb 23, 2	024
Please indicate whether the following financial information is rec		GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprie	al or Proprietary fund types			

### **PART 2 - REVENUE**

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

Line#		De	scription	Round to nearest Dollar		Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$		space to provide
2-2		Specific owners	ship	\$	4	any necessary
2-3		Sales and use		Ψ	-	explanations
2-4		Other (specify):		Ψ	-	
2-5	Licenses and permit	S		<del>-</del>	-	
2-6	Intergovernmental:		Grants	Ψ	-	
2-7			Conservation Trust Funds (Lottery)	Ψ	-	
2-8			Highway Users Tax Funds (HUTF)	Ψ	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services	6		Ψ	-	
2-11	Fines and forfeits			Ψ	-	
2-12	Special assessment	S		Ψ	-	
2-13	Investment income			\$	3	
2-14	Charges for utility so	ervices		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	Ψ	-	
2-16	Lease proceeds			Ψ	-	
2-17	Developer Advances		(should agree with line 4-4)	Ψ	-	
2-18	Proceeds from sale	of capital assets	5	Ψ	-	
2-19	Fire and police pens	ion		Ψ	-	
2-20	Donations			Ψ	-	
2-21	Other (specify):			Ψ	-	
2-22	Developer Advances	receivable			970	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ 10	,031	I

### **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	<u>l equity inforr</u>	mation.	
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ 1	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ 3,515	
3-7	Accounting and legal fees		\$ 1,951	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	]
3-12	Streets and highways		\$ -	]
3-13	Public health		\$ -	]
3-14	Capital outlay		\$ -	]
3-15	Utility operations		\$ -	]
3-16	Culture and recreation		\$ -	]
3-17	Debt service principal (should agree	ee with Part 4)	\$ -	]
3-18	Debt service interest		\$ -	]
3-19	Repayment of Developer Advance Principal (should agree	with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	]
3-21	Contribution to pension plan (should ag	ee to line 7-2)	\$ -	]
3-22	Contribution to Fire & Police Pension Assoc. (should ag	ee to line 7-2)	\$ -	]
3-23	Other (specify): Transfer to Authority		\$ 4,564	]
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/E	XPENSES	\$ 10,031	

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	3, K	SSUED	), A	ND RI	ETIR	ED		
	Please answer the following questions by marking the			ĺ			Yes		No
4-1	Does the entity have outstanding debt?					J	1		
4.0	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		ow:			) [	_		7
	Developer advance subject to repayment with available funds	5							
4-3	Is the entity current in its debt service payments? If no, MUS	T eyn	lain helow:			j Z	7		
. •	to the sharp surrent in the desir service paymente. If he, mee	· OAD	idiii bolow.			] _			
4-4	Please complete the following debt schedule, if applicable:						-		
	(please only include principal amounts)(enter all amount as positive		standing at	Issi	ued during	Retire	ed during		tanding at
	numbers)	end c	of prior year*		year	7	/ear	y€	ar-end
	General obligation bonds	\$	_	\$	-	\$	_	\$	_
	Revenue bonds	\$	_	\$	-	\$	-	\$	-
	Notes/Loans	\$	_	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	_	\$	-	\$	-	\$	-
	Developer Advances	\$	1.290	Ť		\$	_	\$	1,290
	Other (specify):	\$	-	\$	_	\$	_	\$	-
	TOTAL	\$	1,290	\$	_	\$	_	\$	1,290
**Subscrip	tion Based Information Technology Arrangements		t agree to prio	<del></del>	end balance	<del> </del>		1 4	.,
	Please answer the following questions by marking the appropriate boxes		3 1				Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					<u> </u>	7		
If yes:	How much?	\$			00,000.00	J			
	Date the debt was authorized:		11/7/2	2017		J			
4-6	Does the entity intend to issue debt within the next calendar	year?	•						<b>4</b>
If yes:	How much?	\$			-	]			
4-7	Does the entity have debt that has been refinanced that it is s	till re	sponsible	for?		ĺ			✓
If yes:	What is the amount outstanding?	\$			-	]			
4-8	Does the entity have any lease agreements?					ا ا			1
If yes:	What is being leased?								
	What is the original date of the lease?								
	Number of years of lease?					١.			V
	Is the lease subject to annual appropriation?	•				<b>י</b>	ш		
	What are the annual lease payments?  Part 4 - Please use this space to provide any explanations/cor	pmon	te or attac	h e 0 r	arato dos	umont	ation if n	oodo	
	rait + - riease use tills space to provide any explanations/cor	mnen	ווש טו מנומט	1 26	varate uoc	ument	auon, n n	eeuec	4

	PART 5 - CASH AND INVESTME	ENTS			
	Please provide the entity's cash deposit and investment balances.		Am	ount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-	
5-2	Certificates of deposit		\$	-	
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying investments):			,	
	Colotrust		\$	76	
5-3			\$	-	
3-3			\$	-	
			\$	-	
	Total Investments				\$ 76
	Total Cash and Investments				\$ 76
	Please answer the following questions by marking in the appropriate boxes	Yes	ا	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.	Į.			
	seq., C.R.S.?	<u>~</u>	ш		
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			
f no. MI	UST use this space to provide any explanations:				

	PART 6 - CAPITAL AND RIO  Please answer the following questions by marking in the appropriate box		SE ASSE	TS Yes	No
6-1	Does the entity have capital assets?	03.			∠ ✓
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in accordance	with Section	V	
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the	Additions (Must	Deletions	Year-End Balance
	Land	year* -	Part 3)	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior ye	ar ending balance		

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

	PART 7 - PENSION INFORMA	TIC	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?		-		7
7-2	Does the entity have a volunteer firefighters' pension plan?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or c	omments		

	PART 8 - BUDGET IN	<b>IFORMAT</b>	ION		
	Please answer the following questions by marking in the appropriate boxes		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	he current year	v		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:				
If yes:	Please indicate the amount budgeted for each fund for the year	r reported:			
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund		
	General Fund \$	3	16,282		

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)			
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	₩.	Ц

#### If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		<b></b> ✓
If yes:	Date of formation:	]	
10-2	Has the entity changed its name in the past or current year?		
If yes:	Please list the NEW name & PRIOR name:		
-		]	
10-3	Is the entity a metropolitan district?	$\Box$	
	Please indicate what services the entity provides:	1	
40.1	Streets, traffic control, water, water sewer, park and recreation	_	
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:	]	
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:	<u> </u>	<del>-</del>
, 00.			
10-6	Does the entity have a certified Mill Levy?	]	
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	· · · · · · · · · · · · · · · · · · ·		
	Bond Redemption mills		
	General/Other mills		31.500
	Total mills Yes	No	31.500 N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required	_	_
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	usly included:	

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from
Member 1	Christopher Fellows	audit. Signed Christopher H. Fellows Date: Feb 29, 2024 My term Expires:May 2025
Board	Print Board Member's Name	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 2	Tim O'Connor	Signed
Board	Print Board Member's Name	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
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Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Date: My term Expires:

# Painted Prairie MD 6

Final Audit Report 2024-02-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAUfWjUaHaFZ5ftA0t74S6gpvQgzamRhR-

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- Email viewed by dhatfield@albdev.com 2024-02-23 11:58:02 PM GMT
- Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield 2024-02-23 11:58:44 PM GMT



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

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

Email viewed by chris@fellowscos.com

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

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

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

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

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:44:26 PM GMT

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

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

Agreement completed.

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

### **APPLICATION FOR EXEMPTION FROM AUDIT**

### SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 8 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000 Centennial CO 80122

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

**CONTACT PERSON** 

**PHONE EMAIL** 

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

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833					
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Qione K Whade		Feb 23, 2024			
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNI (MODIFIED ACC		PROPRIETARY (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#		De	escription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ 2	1 space to provide
2-2		Specific owner	ship	\$	1 any necessary
2-3		Sales and use		\$ -	explanations
2-4		Other (specify)	:	\$ -	
2-5	Licenses and permi	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 service	S		\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessment	ts		\$ -	
2-13	Investment income			\$	4
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		(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	Developer Advances	s receivable		\$ 12,90	5
2-23				\$ -	
2-24		(add lir	nes 2-1 through 2-23) TOTAL REVENUE	\$ 12,99	31

### **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.

	<u>interest payments on long-term debt. Financial information will not include fund</u>	l equity infori		
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ 3,260	
3-7	Accounting and legal fees		\$ 5,107	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal (should agree	e with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (should agree	with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan (should agr	ee to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agr	ee to line 7-2)	\$ -	
3-23	Other (specify): Transfer to Authority		\$ 4,564	
3-24			\$ -	7
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/E	XPENSES	\$ 12,931	

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	3, K	SSUED	), A	ND RI	ETIR	ED		
	Please answer the following questions by marking the			<i>•</i>			Yes		No
4-1	Does the entity have outstanding debt?					J			
	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		ow:			, [	J		7
	Developer advance subject to repayment with available funds	3							
		_				J	,		_
4-3	Is the entity current in its debt service payments? If no, MUS	exp	lain below:			] ]	1		
4-4									
4-4	Please complete the following debt schedule, if applicable:	Out	standing at	leei	ued during	Retire	d during	Outst	tanding at
	(please only include principal amounts)(enter all amount as positive		of prior year*	100	vear		/ear		ar-end
	numbers)					_			
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	1,296			\$	-	\$	1,296
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	1,296	\$	-	\$	-	\$	1,296
**Subscrip	tion Based Information Technology Arrangements	*Mus	t agree to prio	r year	end balance	!			
	Please answer the following questions by marking the appropriate boxes						Yes		No
4-5	Does the entity have any authorized, but unissued, debt?	_				1	7		
If yes:	How much?	\$			00,000.00	Į			
	Date the debt was authorized:		11/7/2	2017		J			
4-6	Does the entity intend to issue debt within the next calendar	year?	•			,			<b>✓</b>
If yes:	How much?	\$			-	J			
4-7	Does the entity have debt that has been refinanced that it is s	till re	sponsible	for?		.			✓
If yes:	What is the amount outstanding?	\$			-	J			
4-8	Does the entity have any lease agreements?					,			7
If yes:	What is being leased?								
	What is the original date of the lease? Number of years of lease?					-			
	Is the lease subject to annual appropriation?					J I			<b>V</b>
	What are the annual lease payments?	\$				ן '	_		_
	Part 4 - Please use this space to provide any explanations/cor	LΨ nmen	ts or attacl	h ser	narate doc	ument:	ation if n	eeder	1
	. a.t		o. attaci	. 50	aidio doc	aot		Jour	

	PART 5 - CASH AND INVESTME	ENTS			
	Please provide the entity's cash deposit and investment balances.		Α	mount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-	
5-2	Certificates of deposit		\$	-	
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying investments):			'	
	Colotrust		\$	81	
5-3			\$	-	
5-5			\$	-	
			\$	-	
	Total Investments				\$ 81
	Total Cash and Investments				\$ 81
	Please answer the following questions by marking in the appropriate boxes	Yes		No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.	Į.	Г		
	seq., C.R.S.?		ı		Ш
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	<b></b> ✓	г		
	depository (Section 11-10.5-101, et seq. C.R.S.)?	<u>~</u>	ļ		Ц
f no. MI	UST use this space to provide any explanations:				

	PART 6 - CAPITAL AND R		-TO-U	SE A	SSE		·		
	Please answer the following questions by marking in the appropriate bo	xes.					Yes		No
6-1	Does the entity have capital assets?						_		<b>V</b>
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:						v		
6-3	Complete the following capital & right-to-use assets table:	beginn	lance - ning of the rear*	Additions be inclu Part	ded in	Del	letions		/ear-End Balance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must t	ie to prior ye	ar ending	balance				

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

	PART 7 - PENSION INFORMA	TIOI	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				V
7-2	Does the entity have a volunteer firefighters' pension plan?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or co	mments	:	

	PART 8 - BUDGET IN	<b>IFORMAT</b>	TION		
	Please answer the following questions by marking in the appropriate boxes.		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ne current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:				
If yes:	Please indicate the amount budgeted for each fund for the year	reported:			
	Governmental/Proprietary Fund Name	Total Appropriati	ions By Fund		
	General Fund \$		16,443		

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)				
	Please answer the following question by marking in the appropriate box	Yes	No	
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?			
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	₩.	Ц	

#### If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		<b></b> ✓
If yes:	Date of formation:	]	
10-2	Has the entity changed its name in the past or current year?		
If yes:	Please list the NEW name & PRIOR name:		
-		]	
10-3	Is the entity a metropolitan district?	$\Box$	
	Please indicate what services the entity provides:	1	
40.1	Streets, traffic control, water, water sewer, park and recreation	_	
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:	]	
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:	<u> </u>	<del>-</del>
, 00.			
10-6	Does the entity have a certified Mill Levy?	]	
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	· · · · · · · · · · · · · · · · · · ·		
	Bond Redemption mills		
	General/Other mills		31.500
	Total mills Yes	No	31.500 N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required	_	_
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	usly included:	

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

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

#### **Policy - Requirements**

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Christopher II. Tellows  Date: Feb 29, 2024  My term Expires: May 2025
Board Member 2	Print Board Member's Name Tim O'Connor	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 3	Print Board Member's Name  Douglas Hatfield	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 4	Print Board Member's Name  Dustin Anderson	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:

# Painted Prairie MD 8

Final Audit Report 2024-02-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAONP-KNqO9-II0-aEOU-\_\_iEVAUglHRUZ

## "Painted Prairie MD 8" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-02-23 9:11:32 PM GMT
- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-02-23 9:13:10 PM GMT
- Document emailed to chris@fellowscos.com for signature 2024-02-23 9:13:10 PM GMT
- Document emailed to Timothy OConnor (tim@albdev.com) for signature 2024-02-23 9:13:10 PM GMT
- Document emailed to dhatfield@albdev.com for signature 2024-02-23 9:13:10 PM GMT
- Document emailed to Dustin Anderson (dma@albdev.com) for signature 2024-02-23 9:13:11 PM GMT
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
  Signature Date: 2024-02-23 9:13:17 PM GMT Time Source: server
- Email viewed by Timothy OConnor (tim@albdev.com)
  2024-02-23 9:17:49 PM GMT
- Document e-signed by Timothy OConnor (tim@albdev.com)
  Signature Date: 2024-02-23 9:18:01 PM GMT Time Source: server
- Email viewed by dhatfield@albdev.com 2024-02-23 11:59:42 PM GMT
- Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield 2024-02-24 0:00:08 AM GMT



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

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

Email viewed by chris@fellowscos.com

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

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

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

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

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

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:45:24 PM GMT

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

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

Agreement completed.

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

### **APPLICATION FOR EXEMPTION FROM AUDIT**

### SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 9 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

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

**CONTACT PERSON** 

**PHONE EMAIL** 

Centennial CO 80122 Clint Waldron 303-858-1800 cwaldron@wbapc.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.

NAME:

TITLE FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833		i				
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED			
Qian K Whale		Feb 23, 20	24			
Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)			
using Governmental or Proprietary fund types	<u> </u>					

### **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:	Property	(report mills levied in Question 10-6)	\$ 4,831	space to provide
2-2		Specific owner	ship	\$ 313	
2-3		Sales and use		-	explanations
2-4		Other (specify)	:	\$ -	
2-5	Licenses and permit	S		\$ -	
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	5		\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessments	S		\$ -	
2-13	Investment income			\$ 189	
2-14	Charges for utility se	ervices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances		(should agree with line 4-4)	· ·	
2-18	Proceeds from sale	of capital assets	3	\$ -	
2-19	Fire and police pens	ion		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22	Developer Advances	receivable		\$ 4,228	_
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ 9,561	

### PART 3 - EXPENDITURES/EXPENSES

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

	interest payments on long-term debt. Financial information will not include fu	<u>ınd equity infor</u> i		
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ 7:	
3-2	Salaries		-	any necessary
3-3	Payroll taxes		-	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ 3,26	
3-7	Accounting and legal fees		\$ 1,66	5
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 a	gree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (should ag	ree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan (should	agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should	agree to line 7-2)	\$ -	
3-23	Other (specify): Transfer to Authority		\$ 4,56	1
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	S/EXPENSES	\$ 9,56	

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

	PART 4 - DEBT OUTSTANDIN	G, K	SSUED	), A	ND R	ETIR	ED		
	Please answer the following questions by marking the						es		No
4-1	Does the entity have outstanding debt?					V			
4.0	If Yes, please attach a copy of the entity's Debt Repayment S					П			<b>☑</b>
4-2	Is the debt repayment schedule attached? If no. MUST expla		ow:			n 🗀			7
	Developer advance subject to repayment with available fund	5							
4-3	Letter antite comment in its deleterantic and a comment of the NUC	<del>-</del>	lata balann			) 			
4-3	Is the entity current in its debt service payments? If no, MUS	ı exp	iain below:			) ]			
4-4									
4-4	Please complete the following debt schedule, if applicable:	Out	standing at	Issı	led during	Retired	during	Outst	anding at
	(please only include principal amounts)(enter all amount as positive numbers)		of prior year*		year	y	ear		ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	
	Developer Advances	\$	1,255			\$	-	\$	1,255
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	1,255	\$	-	\$	-	\$	1,255
**Subscrip	otion Based Information Technology Arrangements		t agree to prio	r year	-end balance				NI-
4-5	Please answer the following questions by marking the appropriate boxes. Does the entity have any authorized, but unissued, debt?	S.				Y	es		No
If yes:	How much?	\$	1.6	50.00	00,000.00	ו [	_		_
11 ycs.	Date the debt was authorized:	Ψ_	11/7/2		30,000.00	{			
4-6	Does the entity intend to issue debt within the next calendar	veara				, [	1		7
If yes:	How much?	\$	'			] <u> </u>	_		_
<b>4-7</b>	Does the entity have debt that has been refinanced that it is	still re	esnonsible	for?		, [	1		V
If yes:	What is the amount outstanding?	\$	ороновіо			լ -	_		_
4-8	Does the entity have any lease agreements?	Ψ				, [	]		7
If yes:	What is being leased?					]	_		
,	What is the original date of the lease?								
	Number of years of lease?					J _	_		
	Is the lease subject to annual appropriation?	_				, [	_		7
	What are the annual lease payments?	\$			-	]			
	Part 4 - Please use this space to provide any explanations/co	mmer	its or attacl	1 ser	arate doc	umenta	tion. If r	ieeded	

	Please provide the entity's cash deposit and investment balances.	_1410	Amount		Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$ -		
5-2	Certificates of deposit		\$ -		
	Total Cash Deposits			\$	-
	Investments (if investment is a mutual fund, please list underlying investments):				
	Colotrust		\$ 5,299	]	
5-3			\$ -		
5-5			\$ -	]	
			\$ 		
	Total Investments			\$	5,299
	Total Cash and Investments			\$	5,299
	Please answer the following questions by marking in the appropriate boxes	Yes	No		N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seg., 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.)?	☑			

	PART 6 - CAPITAL AND RIP Please answer the following questions by marking in the appropriate box		O-U	ISE A	ASSE		<b>Yes</b>		No
6-1	Does the entity have capital assets?						]		V
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:					<b></b>			
6-3		Balance			ns (Must			,	∕ear-End
	Complete the following capital & right-to-use assets table:	beginning year*		be incli Par	uded in t 3)	Del	etions	ا	Balance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must tie to	prior ye	ar ending	balance				

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

	PART 7 - PENSION INFORMA	TIC	NC		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				7
7-2	Does the entity have a volunteer firefighters' pension plan?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or	comments	:	

	PART 8 - BUDGET IN	<b>IFORMAT</b>	ION		
	Please answer the following questions by marking in the appropriate boxes		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	he current year	v		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	☑			
If yes:	Please indicate the amount budgeted for each fund for the year	r reported:			
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund		
	General Fund \$	3	16,327		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	<u>.</u>	Ц
If no M	IIIT ovnisin:		

	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?		V
If yes: 10-2	Date of formation: Has the entity changed its name in the past or current year?		Ø
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district?	] 	
10-4	Please indicate what services the entity provides:  Streets, traffic control, water, water sewer, park and recreation  Does the entity have an agreement with another government to provide services?	]	v
If yes:	List the name of the other governmental entity and the services provided:	_ 	_
<b>10-5</b> If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		V
10-6	Does the entity have a certified Mill Levy?	<b></b>	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills General/Other mills		28.500
	Total mills Yes	No	28.500 N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

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

#### **Policy - Requirements**

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from
Member 1	Christopher Fellows	audit. Signed Christopher H. Fellows Date: Feb 29, 2024 My term Expires:May 2025
Board	Print Board Member's Name	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 2	Tim O'Connor	Signed
Board	Print Board Member's Name	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 3	Douglas Hatfield	Signed Douglas Hatfield Date: Feb 23, 2024 My term Expires: May 2025
Board	Print Board Member's Name	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 4	Dustin Anderson	Signed Substitute Andrews  Date: Feb 27, 2024  My term Expires: May 2027
Board Member 5	Print Board Member's Name	I
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 6		Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I

# Painted Prairie MD 9

Final Audit Report 2024-02-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAHwggOF1-sZKhmqdXykm3gkcdedZSVEIt

## "Painted Prairie MD 9" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-02-23 9:14:35 PM GMT
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- Document emailed to Timothy OConnor (tim@albdev.com) for signature 2024-02-23 9:15:48 PM GMT
- Document emailed to dhatfield@albdev.com for signature 2024-02-23 9:15:48 PM GMT
- Document emailed to Dustin Anderson (dma@albdev.com) for signature 2024-02-23 9:15:48 PM GMT
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- Email viewed by dhatfield@albdev.com 2024-02-24 0:00:23 AM GMT
- Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield 2024-02-24 0:00:58 AM GMT



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

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

Email viewed by chris@fellowscos.com

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

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

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

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

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

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:45:52 PM GMT

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

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

Agreement completed.

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

### **APPLICATION FOR EXEMPTION FROM AUDIT**

### SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 10 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000 Centennial CO 80122

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

**CONTACT PERSON** 

**PHONE EMAIL** 

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

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833						
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED			
Dione K Whale	Feb 23, 2024					
Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)			
using Governmental or Proprietary fund types	<b>☑</b>					

### **PART 2 - REVENUE**

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

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ 45	space to provide
2-2	Specific	ownership	\$ 3	any necessary
2-3	Sales and	d use	\$ -	explanations
2-4	Other (sp	ecify):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	
2-7		Conservation Trust Funds (Lottery)	\$ -	
2-8		Highway Users Tax Funds (HUTF)	\$ -	
2-9		Other (specify):	\$ -	
2-10	Charges for services		\$ -	
2-11	Fines and forfeits		\$ -	
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)		
2-18	Proceeds from sale of capital	assets	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22	Developer Advances receivab	le	\$ 12,687	
2-23			-	╛
2-24	(	add lines 2-1 through 2-23) TOTAL REVENUE	\$ 12,735	5

### 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	<u>l equity inforr</u>	mation.	
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ 1	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ 3,260	
3-7	Accounting and legal fees		\$ 4,910	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	]
3-12	Streets and highways		\$ -	]
3-13	Public health		\$ -	]
3-14	Capital outlay		\$ -	]
3-15	Utility operations		\$ -	]
3-16	Culture and recreation		\$ -	]
3-17	Debt service principal (should agree	ee with Part 4)	\$ -	]
3-18	Debt service interest		\$ -	]
3-19	Repayment of Developer Advance Principal (should agree	with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	]
3-21	Contribution to pension plan (should ag	ee to line 7-2)	\$ -	]
3-22	Contribution to Fire & Police Pension Assoc. (should ag	ee to line 7-2)	\$ -	]
3-23	Other (specify): Transfer to Authority		\$ 4,564	]
3-24		Ī	\$ -	]
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/E	XPENSES	\$ 12,735	

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	3, K	SSUED	), A	ND RI	ETIR	ED		
	Please answer the following questions by marking the	· ·		ĺ			Yes		No
4-1	Does the entity have outstanding debt?		_			7	]		
4.0	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		ow:			) [	J		<b>7</b>
	Developer advance subject to repayment with available funds	5							
4-3	Is the entity current in its debt service payments? If no, MUS	Lavn	lain holow:			] 	1		
. •	To the ontry surrolle in the desic service paymonte. If he, mos	chity current in its dest service payments: if no, moor explain selow.							_
4-4	Please complete the following debt schedule, if applicable:								
	(please only include principal amounts)(enter all amount as positive		standing at of prior year*	ISSI	ued during vear		d during rear		tanding at ar-end
	numbers)	ena c	or prior year		yeai	y	real	ye	ai-ciiu
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	1,263			\$	-	\$	1,263
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	1,263	\$	-	\$	-	\$	1,263
**Subscrip	tion Based Information Technology Arrangements	*Mus	t agree to prio	r year	end balance				
	Please answer the following questions by marking the appropriate boxes						Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					, [	7		
If yes:	How much?	\$			00,000.00	ļ			
	Date the debt was authorized:		11/7/2	2017		J			_
4-6	Does the entity intend to issue debt within the next calendar	year?	<u> </u>			, l			7
If yes:	How much?	\$			-	J			
4-7	Does the entity have debt that has been refinanced that it is s		sponsible	for?		, [			✓
If yes:	What is the amount outstanding?	\$			-	J			_
4-8	Does the entity have any lease agreements?					, [			7
If yes:	What is being leased? What is the original date of the lease?	-				-			
	Number of years of lease?					1			
	Is the lease subject to annual appropriation?					, I			<b>4</b>
	What are the annual lease payments?	\$			_	1	_		
	Part 4 - Please use this space to provide any explanations/cor	nmen	ts or attacl	n ser	parate doc	umenta	ation, if n	eeded	1
	, , , , , , , , , , , , , , , , , , , ,						,		

	PART 5 - CASH AND INVESTME	ENTS		
	Please provide the entity's cash deposit and investment balances.		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$ -	
5-2	Certificates of deposit		\$ -	
	Total Cash Deposits			\$ -
	Investments (if investment is a mutual fund, please list underlying investments):			
	Colotrust		\$ 1	
5-3			\$ -	
5-5			\$ -	
			\$ -	
	Total Investments			\$ 1
	Total Cash and Investments			\$ 1
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.	<b>V</b>		
	seq., C.R.S.?	<u> </u>	Ь	Ь
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	v		
	depository (Section 11-10.5-101, et seq. C.R.S.)?	Ψ.	Ц	Ц
f no. M	UST use this space to provide any explanations:			

	PART 6 - CAPITAL AND RIP Please answer the following questions by marking in the appropriate box		O-U	ISE A	ASSE		<b>Yes</b>		No
6-1	Does the entity have capital assets?						]		V
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:					Q	3		
6-3		Balance			ns (Must			,	∕ear-End
	Complete the following capital & right-to-use assets table:	beginning year*		be incli Par	uded in t 3)	Del	etions	ا	Balance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must tie to	prior ye	ar ending	balance				

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

	PART 7 - PENSION INFORMA	TIC	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?		-		7
7-2	Does the entity have a volunteer firefighters' pension plan?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or c	omments		

	PART 8 - BUDGET IN	<b>IFORMAT</b>	ION		
	Please answer the following questions by marking in the appropriate boxes		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		v		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:				
If yes:	Please indicate the amount budgeted for each fund for the year	reported:			
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund		
	General Fund \$	)	15,914		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)			
	Please answer the following question by marking in the appropriate box	Yes	No	
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	V		
If no, M	UST explain:			

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		☑
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		<b>U</b>
If yes:	Please list the NEW name & PRIOR name:		
ii yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	, 	
	Please indicate what services the entity provides:		
	Streets, traffic control, water, water sewer, park and recreation		
10-4	Does the entity have an agreement with another government to provide services?		<b>✓</b>
If yes:	List the name of the other governmental entity and the services provided:	)	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	,	<b>V</b>
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	<b> </b>	
If yes:			
-	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		59.500
	Total mills		59.500
	Yes	No	N/A
40.7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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

	PART 11 - GOVERNING BODY APPROVAL						
	Please answer the following question by marking in the appropriate box	YES	NO				
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	v					

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board	Print Board Member's Name	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from
Member 1	Christopher Fellows	audit. Signed Christopher H. Fellows Date: Feb 29, 2024 My term Expires:May 2025
Board	Print Board Member's Name	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 2	Tim O'Connor	Signed
Board	Print Board Member's Name	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 3	Douglas Hatfield	Signed Douglas Hatfield Date: Feb 23, 2024 My term Expires: May 2025
Board	Print Board Member's Name	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 4	Dustin Anderson	Signed
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:

# Painted Prairie MD 10

Final Audit Report 2024-02-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAyJ\_NUIPbw7XslpBE2CsCNT3Sf\_53no6k

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  Signature Date: 2024-02-23 9:18:39 PM GMT Time Source: server
- Email viewed by dhatfield@albdev.com 2024-02-24 0:01:08 AM GMT
- Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield 2024-02-24 0:01:31 AM GMT



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

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

Email viewed by chris@fellowscos.com

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

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

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

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

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

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:46:34 PM GMT

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

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

Agreement completed.

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

## **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 11 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

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

**CONTACT PERSON** 

**PHONE EMAIL** 

Centennial CO 80122 Clint Waldron 303-858-1800 cwaldron@wbapc.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.

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** PHONE

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112 303-689-0833

203-089-0833				
PREPARER (SIGNATURE REQUIRED)			ATE PREPARED	
Qione K Whater	Feb 23, 2024			
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types	<b></b> ✓			

## **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	Ple	ease use this
2-1	Taxes: P	roperty	(report mills levied in Question 10-6)	\$	1 spa	ace to provide
2-2	S	pecific owners	ship	\$ -		y necessary
2-3	S	ales and use		\$ -	exp	planations
2-4	0	ther (specify):		\$ -		
2-5	Licenses and permits			\$ -		
2-6	Intergovernmental:		Grants	\$ -		
2-7			Conservation Trust Funds (Lottery)	\$ -		
2-8			Highway Users Tax Funds (HUTF)	\$ -		
2-9			Other (specify):	\$ -		
2-10	Charges for services			\$ -		
2-11	Fines and forfeits			\$ -		
2-12	Special assessments			\$ -		
2-13	Investment income			\$	2	
2-14	Charges for utility serv	/ices		\$ -		
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -		
2-16	Lease proceeds			\$ -		
2-17	Developer Advances r		(should agree with line 4-4)	\$ -		
2-18	Proceeds from sale of	•		\$ -		
2-19	Fire and police pension	n		\$ -		
2-20	Donations			\$ -		
2-21	Other (specify):			\$ -		
2-22	Developer Advances r	eceivable		\$ 4,8	96	
2-23				\$ -		
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ 4,8	399	

## **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 f	und equity inforr	matic		
Line#	Description			Round to nearest Dollar	Please use this
3-1	Administrative		\$		space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	-	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	3,255	
3-7	Accounting and legal fees		\$	1,644	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation		\$	-	
3-17	Debt service principal (should	agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (should a	ree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan (should	agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc. (should	agree to line 7-2)	\$	-	
3-23	Other (specify): Transfer to Authority		\$	-	
3-24		Ī	\$	-	
3-25		Ī	\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURE	S/EXPENSES	\$	4,899	

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, 18	SSUED	), A	ND RE	ETIR	ED		
	Please answer the following questions by marking the						Yes		No
4-1	Does the entity have outstanding debt?					7	]		
	If Yes, please attach a copy of the entity's Debt Repayment S					_		_	_
4-2	Is the debt repayment schedule attached? If no. MUST expla		w:			, [	J		4
	Developer advance subject to repayment with available fund	S							
						J			
4-3	Is the entity current in its debt service payments? If no, MUS	T expl	ain below:			ر ا	1		]
						<u> </u>			
4-4	Please complete the following debt schedule, if applicable:	0	4	la a c		Detine	al alcontrol	0	
	(please only include principal amounts)(enter all amount as positive		tanding at f prior year*	ISSU	ıed during year		d during rear		anding at ar-end
	numbers)	ena o	i piloi yeai		yeai	У	real	yea	ii-ciiu
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	780	Ť		\$	-	\$	780
	Other (specify):	\$	_	\$	-	\$	-	\$	-
	TOTAL	\$	780	\$	-	\$	_	\$	780
**Subscrip	otion Based Information Technology Arrangements	_	agree to prio		end balance	<u> </u>			
	Please answer the following questions by marking the appropriate boxes	i.		,			Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					, [	J		
If yes:	How much?	\$			00,000.00	Į			
	Date the debt was authorized:		11/7/2	2017		ļ			
4-6	Does the entity intend to issue debt within the next calendar	year?				. [			<b>√</b>
If yes:	How much?	\$			-				
4-7	Does the entity have debt that has been refinanced that it is	still re	sponsible	for?		. [			<b>√</b>
If yes:	What is the amount outstanding?	\$			-				
4-8	Does the entity have any lease agreements?					ָ <u></u>			<b>√</b>
If yes:	What is being leased?								
	What is the original date of the lease?								
	Number of years of lease? Is the lease subject to annual appropriation?					J r			<b></b> ✓
	What are the annual lease payments?	<b>\$</b>				)	_		_
	Part 4 - Please use this space to provide any explanations/col	_ Ψ mmon	e or attack	1 601	arato doc	ument	ation if n	hahaa	
	Tail 4 - I loade use this space to provide any explanations/col	minem	o or attact	1 26	ulate uoc	unienta	ation, if I	ceueu	

	Please provide the entity's cash deposit and investment balances.		Α	mount	T	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-	]	
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
	Colotrust		\$	53	1	
5-3			\$	-	]	
5-3			\$	-	]	
			\$	-		
	Total Investments				\$	5
	Total Cash and Investments				\$	5
	Please answer the following questions by marking in the appropriate boxes	Yes		No	D	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.	<b></b> ✓	Γ			1
	seq., C.R.S.?	_	•	_	_	•
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	V	г			7
	depository (Section 11-10.5-101, et seg. C.R.S.)?	<u> </u>	L	_		1

	PART 6 - CAPITAL AND R		-TO-U	SE A	SSE		·		
	Please answer the following questions by marking in the appropriate bo	xes.					Yes		No
6-1	Does the entity have capital assets?						_		<b>V</b>
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:						V		
6-3	Complete the following capital & right-to-use assets table:	beginn	lance - ning of the rear*	Additions be inclu Part	ded in	Del	letions		/ear-End Balance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must t	ie to prior ye	ar ending	balance				

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

	PART 7 - PENSION INFORMA	<b>101</b> T	1		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				<b>~</b>
7-2	Does the entity have a volunteer firefighters' pension plan?				<b>J</b>
If yes:	Who administers the plan?				
	Indicate the contributions from:			•	
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or co	nments	:	

	PART 8 - BUDGET I	<b>NFORMAT</b>	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate box	es.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	Ø		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	**			
If yes:	Please indicate the amount budgeted for each fund for the ye	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropriat	ions By Fund		
	General Fund	\$	7,060		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	V				
If no, M	no, MUST explain:					

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		☑
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		<b>U</b>
If yes:	Please list the NEW name & PRIOR name:		
ii yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	, 	
	Please indicate what services the entity provides:		
	Streets, traffic control, water, water sewer, park and recreation		
10-4	Does the entity have an agreement with another government to provide services?		<b>✓</b>
If yes:	List the name of the other governmental entity and the services provided:	)	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	,	<b>V</b>
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	<b> </b>	
If yes:			
-	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		59.500
	Total mills		59.500
	Yes	No	N/A
40.7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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

	PART 11 - GOVERNING BODY APPROVAL		
	Please answer the following question by marking in the appropriate box	YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V	

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

#### **Policy - Requirements**

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Christopher H. Fellows  Date: Feb 29, 2024  My term Expires: May 2025
Board Member 2	Print Board Member's Name Tim O'Connor	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 3	Print Board Member's Name  Douglas Hatfield	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 4	Print Board Member's Name  Dustin Anderson	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:

# Painted Prairie MD 11

Final Audit Report 2024-02-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAASnJM8BJFnQhWrUbdRcr1B1t-hGLv0GWs

## "Painted Prairie MD 11" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-02-23 9:18:29 PM GMT
- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-02-23 9:19:47 PM GMT
- Document emailed to chris@fellowscos.com for signature 2024-02-23 9:19:47 PM GMT
- Document emailed to Timothy OConnor (tim@albdev.com) for signature 2024-02-23 9:19:47 PM GMT
- Document emailed to dhatfield@albdev.com for signature 2024-02-23 9:19:47 PM GMT
- Document emailed to Dustin Anderson (dma@albdev.com) for signature 2024-02-23 9:19:47 PM GMT
- Document e-signed by Diane Wheeler (diane@simmonswheeler.com)
  Signature Date: 2024-02-23 9:19:54 PM GMT Time Source: server
- Email viewed by Timothy OConnor (tim@albdev.com) 2024-02-23 9:23:31 PM GMT
- Document e-signed by Timothy OConnor (tim@albdev.com)
  Signature Date: 2024-02-23 9:23:42 PM GMT Time Source: server
- Email viewed by dhatfield@albdev.com 2024-02-24 0:01:44 AM GMT
- Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield 2024-02-24 0:02:08 AM GMT



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

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

Email viewed by chris@fellowscos.com

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

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

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

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

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

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:47:01 PM GMT

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

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

Agreement completed.

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

## **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT

**ADDRESS** 

Painted Prairie Metropolitan District No. 12 c/o White, Bear, Ankele, Tanaka and Waldron 2154 E Commons Avenue, Suite 2000

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

**CONTACT PERSON** 

**PHONE EMAIL** 

Centennial CO 80122 Clint Waldron 303-858-1800 cwaldron@wbapc.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.

NAME:

TITLE

FIRM NAME (if applicable)

**ADDRESS** 

Diane Wheeler District Accountant

Simmons & Wheeler, P.C.

304 Inverness Way South, Suite 490, Englewood, CO 80112

PHONE 303-689-0833				
PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED	
Qiane K Whulen		Feb 23, 2024		
Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types	V			

## **PART 2 - REVENUE**

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

Line#		De	scription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	1 space to provide
2-2		Specific owner	ship	\$ -	any necessary
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	5		\$ -	
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		(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale	-		\$ -	
2-19	Fire and police pens	sion		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22	Developer Advances	receivable		\$ 4,90	3
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ 4,90	)4

## 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.

	<u>interest payments on long-term debt. Financial information will not include fund</u>	equity inform		
Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ 3,26	
3-7	Accounting and legal fees		\$ 1,64	4
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	e with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal (should agree	with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan (should agr	ee to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agr	ee to line 7-2)	\$ -	
3-23	Other (specify): Transfer to Authority	Ī	\$ -	
3-24			\$ -	$\neg$
3-25		ľ	\$ -	$\neg$
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/E	XPENSES	\$ 4,90	4

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	3, I	SSUEC	), △	ND RE	ETIR	ED		
	Please answer the following questions by marking the	appro	priate boxes.			Υ	'es		No
4-1	Does the entity have outstanding debt?					J			
	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		ow:			, 🗆		L	7
	Developer advance subject to repayment with available funds	8							
4-3	Is the entity current in its debt service payments? If no, MUS'	Техр	lain below:			) Ø	l		<b>_</b>
4-4	Please complete the following debt schedule, if applicable:			١. ا		- ·			
	(please only include principal amounts)(enter all amount as positive numbers)		standing at of prior year*	ISS	ued during year		d during ear		anding at ar-end
	General obligation bonds	\$	_	\$	_	\$		\$	_
	Revenue bonds	\$		\$		\$		\$	
	Notes/Loans	\$	_	\$	_	\$		\$	_
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$		\$	_	\$		\$	
	Developer Advances	\$	736	Ψ		\$		\$	736
	Other (specify):	\$	-	\$		\$		\$	- 730
	TOTAL	\$	736	_	<u>-</u>	\$		\$	736
**Subcerin	Ition Based Information Technology Arrangements	-		<del></del>			-	Φ	730
Subscrip	Please answer the following questions by marking the appropriate boxes		st agree to pric	r year	-end balance		'es		No
4-5	Does the entity have any authorized, but unissued, debt?	•				I			No
If ves:	How much?	\$	1.6	50.0	00,000.00	ו -	_		_
11 ycs.	Date the debt was authorized:	Ψ	11/7/			{			
4-6	Does the entity intend to issue debt within the next calendar	Voar?		2017		,	٦		7
If yes:	How much?	¢	•			ו	_		
4-7	Does the entity have debt that has been refinanced that it is s	Ψ still m	nananaihla	for2	<del>-</del>	) 	7		v
		\$	esponsible	101 :		) <u> </u>			<u> </u>
If yes: 4-8	What is the amount outstanding?  Does the entity have any lease agreements?	Ф			<u>-</u>	J	7		[J]
If yes:	What is being leased?					ו	_		ŭ
II yes.	What is the original date of the lease?								
	Number of years of lease?					1			
	Is the lease subject to annual appropriation?					, c			<b>√</b>
	What are the annual lease payments?	\$			-	]			
	Part 4 - Please use this space to provide any explanations/cor	nmer	nts or attac	h sep	oarate doc	umenta	ition, if r	eeded	

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	T	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
	Colotrust		\$	4		
5-3			\$	-		
3-3			\$	-		
			\$	-		
	Total Investments				\$	4
	Total Cash and Investments				\$	4
	Please answer the following questions by marking in the appropriate boxes	Yes	N	lo	1	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.	<b>J</b>				l
	seq., C.R.S.?	<u>~</u>	ш		_	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	V	_		_	1
	depository (Section 11-10.5-101, et seq. C.R.S.)?	4				I
f no. Ml	JST use this space to provide any explanations:					

	PART 6 - CAPITAL AND RIO Please answer the following questions by marking in the appropriate box		SE ASSE	TS	No
6-1	Does the entity have capital assets?	03.			∠ ✓
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in accordance	with Section	V	
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the	Additions (Must	Deletions	Year-End Balance
	Land	year* -	Part 3)	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior ye	ar ending balance		

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

	PART 7 - PENSION INFORMA	TIO	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?		-		<b>V</b>
7-2	Does the entity have a volunteer firefighters' pension plan?				<b>√</b>
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or c	omments		

	PART 8 - BUDGET I	NFORMAT	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate boxe	es.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	v		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:				
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropriat	ions By Fund		
	General Fund	\$	10,665		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)				
	Please answer the following question by marking in the appropriate box	Yes	No		
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	V			
If no, M	no, MUST explain:				

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		☑
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		<b>U</b>
If yes:	Please list the NEW name & PRIOR name:		
ii yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	, 	
	Please indicate what services the entity provides:		
	Streets, traffic control, water, water sewer, park and recreation		
10-4	Does the entity have an agreement with another government to provide services?		<b>✓</b>
If yes:	List the name of the other governmental entity and the services provided:	)	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	,	<b>V</b>
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	<b> </b>	
If yes:			
-	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		59.500
	Total mills		59.500
	Yes	No	N/A
40.7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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

	PART 11 - GOVERNING BODY APPROVAL				
	Please answer the following question by marking in the appropriate box	YES	NO		
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V			

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

#### **Policy - Requirements**

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Christopher Fellows	I, Christopher Fellows, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed Christopher II. Tellows  Date: Feb 29, 2024  My term Expires: May 2025
Board Member 2	Print Board Member's Name Tim O'Connor	I, Tim O'Connor, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 3	Print Board Member's Name  Douglas Hatfield	I, Douglas Hatfield, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 4	Print Board Member's Name  Dustin Anderson	I, Dustin Anderson, attest I am a duly elected or appointed board member, and that have personally reviewed and approve this application for exemption from audit.  Signed
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.  Signed  Date: My term Expires:

# Painted Prairie MD 12

Final Audit Report 2024-02-29

Created: 2024-02-23

By: Diane Wheeler (diane@simmonswheeler.com)

Status: Signed

Transaction ID: CBJCHBCAABAAUUA-SnzX4XXU3163xzg9HTmxQoymbCz-

## "Painted Prairie MD 12" History

- Document created by Diane Wheeler (diane@simmonswheeler.com) 2024-02-23 9:20:26 PM GMT
- Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature 2024-02-23 9:21:39 PM GMT
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  Signature Date: 2024-02-23 9:21:46 PM GMT Time Source: server
- Email viewed by Timothy OConnor (tim@albdev.com) 2024-02-23 9:23:50 PM GMT
- Document e-signed by Timothy OConnor (tim@albdev.com)
  Signature Date: 2024-02-23 9:24:04 PM GMT Time Source: server
- Email viewed by dhatfield@albdev.com
- Signer dhatfield@albdev.com entered name at signing as Douglas Hatfield 2024-02-24 0:02:43 AM GMT



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2024-02-27 - 4:32:20 PM GMT

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Signature Date: 2024-02-27 - 4:32:36 PM GMT - Time Source: server

Signer chris@fellowscos.com entered name at signing as Christopher H. Fellows 2024-02-29 - 4:47:28 PM GMT

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

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

Agreement completed.

2024-02-29 - 4:47:30 PM GMT