## **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 2	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	-
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	
	<b>PART 1 - CERTIFICATION OF PREPARER</b>	-

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

TITLE     District Accountant       FIRM NAME (if applicable)     Pinnacle Consulting Group, Inc.       ADDRESS     550 W Eisenhower Blvd, Loveland, CO 80537				
PHONE	970-669-3611			
PREPA	RER (SIGNATURE REQUIRED)	DATE PREPARED		

Jukata		3/1/2024
Please indicate whether the following financial information is recorded GOVERNME using Governmental or Proprietary fund types		 PROPRIETARY (CASH OR BUDGETARY BASIS)

#### **APPLICATION FOR EXEMPTION FROM AUDIT** SHORT FORM NAME OF GOVERNMENT Kinston Metropolitan District No. 2 For the Year Ended ADDRESS c/o Pinnacle Consulting Group, Inc. 12/31/23 550 W Eisenhower Blvd or fiscal year ended: Loveland, CO 80537 **CONTACT PERSON** Irene Buenavista 970-669-3611 PHONE EMAIL ireneb@pcgi.com **PART 1 - CERTIFICATION OF PREPARER** I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge. NAME: Irene Buenavista TITLE District Accountant FIRM NAME (if applicable) Pinnacle Consulting Group, Inc. ADDRESS 550 W Eisenhower Blvd, Loveland, CO 80537 PHONE 970-669-3611 PREPARER (SIGNATURE REQUIRED) DATE PREPARED 3/1/2024 GOVERNMENTAL PROPRIETARY Please indicate whether the following financial information is recorded (MODIFIED ACCRUAL BASIS) (CASH OR BUDGETARY BASIS) using Governmental or Proprietary fund types 1

### **PART 2 - REVENUE**

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

Line#		De	scription	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$ 0,100	space to provide
2-2		Specific owners	ship	\$ 10,229	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	S		\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility s	ervices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale	of capital assets		\$ -	
2-19	Fire and police pens	sion		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ 16,365	

#### PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description		Round to neare	st Dollar	Please use this
3-1	Administrative		\$	-	space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	16,201	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	-	
3-7	Accounting and legal fees		\$	-	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation		\$	-	
3-17	Debt service principal (shou	Ild agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19		d agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan (sho			-	
3-22	Contribution to Fire & Police Pension Assoc. (sho	uld agree to line 7-2)	\$	-	
3-23	Other (specify): Treasurer Fees		\$	164	
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	RES/EXPENSES	\$	16,365	
			ALAA AAA OTOD		

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>".

Please answer the following questions by marking the appropriate boxes.       Yes       No         4-1       Does the entity have outstanding debt?							- TIDI	- D		
4-1       Does the entity have outstanding debt?					<b>,</b> A		2 HRI	ΞIJ		
If Yes, please attach a copy of the entity's Debt Repayment Schedule.         4-2       Is the debt repayment schedule attached? If no, MUST explain below:	4.4	Please answer the following questions by marking the	appro	priate boxes.			Y	es		
4-2       Is the debt repayment schedule attached? If no, MUST explain below:	4-1		chec	lule					1	
4-3       Is the entity current in its debt service payments? If no, MUST explain below:	4-2									
4.4       Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)       Outstanding at end of prior year       Issued during year       Retired during year       Outstanding at year-end         General obligation bonds Revenue bonds Notes/Loans Lease & SBITA** Liabilities [GASB 87 & 96]       \$ <ul> <li>\$             </li> <li>\$             <li>\$             <li>\$             <li>\$             <li>\$             <li>\$             <li>\$             <l< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>]</td><td></td><td></td><td></td></l<></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></li></ul>							]			
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Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)       Outstanding at end of prior year       Issued during year       Retired during year       Outstanding at year         General obligation bonds       \$ - \$ - \$ - \$ - \$       \$							]			
Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)       Outstanding at end of prior year       Issued during year       Retired during year       Outstanding at year         General obligation bonds       \$ - \$ - \$ - \$ - \$       \$										
(please only include principal amounts)(enter all amount as positive numbers)       Outstanding at end of prior year       Issued during year       Retired during year       Outstanding at year         General obligation bonds       \$ - \$ - \$ - \$ - \$       \$ - \$ <t< td=""><td>4-4</td><td>Please complete the following debt schedule, if applicable:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	4-4	Please complete the following debt schedule, if applicable:								
Aumbers)       General obligation bonds       \$ - \$ - \$ - \$ - \$       -       \$ -       \$ - \$ - \$ - \$       -       \$ -       \$ - \$ - \$ - \$       -       \$ - \$ - \$ - \$       -       \$ - \$ - \$ - \$ - \$       -       \$ - \$ - \$ - \$ - \$ - \$ - \$       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -				•	lssı	•		0		0
Revenue bonds       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		numbers)	ena	of prior year		year	ye	ar	year	-ena
Revenue bonds       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		General obligation bonds	\$	-	\$	-	\$	-	\$	-
Lease & SBITA** Liabilities [GASB 87 & 96]       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		Revenue bonds	<u> </u>	_		-	<u> </u>	-		-
Developer Advances       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		Notes/Loans	\$	-	\$	-	\$	-	\$	-
Other (specify):       \$       \$       \$       \$       \$       \$       \$       -       \$		Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
TOTAL       \$ - \$ - \$ - \$       \$ - \$         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       *Must agree to prior year-end balance         **Subscription Based Information Technology Arrangements       Yes         **Must agree to prior year-end balance       *         **       *       *         If yes:       How much?       \$         *       *       *         *       *       *         *       *       *         *       *       *         *       *       *         *       *       * <t< td=""><td></td><td>Developer Advances</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>-</td></t<>		Developer Advances	\$	-	\$	-	\$	-	\$	-
**Subscription Based Information Technology Arrangements         *Must agree to prior year-end balance         Please answer the following questions by marking the appropriate boxes.         4-5       Does the entity have any authorized, but unissued, debt?       Image: Colspan="2">✓         4-5       Does the entity have any authorized, but unissued, debt?       Image: Colspan="2">✓         If yes:       How much?       Image: Colspan="2">✓         0       11/5/2019       Image: Colspan="2">✓         4-6       Does the entity intend to issue debt within the next calendar year?       Image: Colspan="2">Image: Colspan="2">✓         If yes:       How much?       Image: Colspan="2">Image: Colspan="2">✓         4-7       Does the entity have debt that has been refinanced that it is still responsible for?       Image: Colspan="2">Image: Colspan="2">Image: Colspan="2"         If yes:       What is the amount outstanding?       Image: Colspan="2">Image: Colspan="2"		Other (specify):	\$	-	\$	-	\$	-	\$	-
Please answer the following questions by marking the appropriate boxes.       Yes       No         4-5       Does the entity have any authorized, but unissued, debt?       Image: Comparison of the debt was authorized in the debt was authorized.       Image: Comparison of the debt was authorized.<		TOTAL	\$	-	\$	-	\$	-	\$	-
4-5       Does the entity have any authorized, but unissued, debt?       ☑       □         If yes:       How much?       \$       146,100,000.00         Date the debt was authorized:       11/5/2019       □       □         4-6       Does the entity intend to issue debt within the next calendar year?       □       ☑         If yes:       How much?       ⑤       -         4-7       Does the entity have debt that has been refinanced that it is still responsible for?       □       ☑         If yes:       What is the amount outstanding?       \$       -       □       ☑	**Subscrip			st agree to prio	r year	-end balance	;			
If yes:       How much?       \$ 146,100,000.00         Date the debt was authorized:       11/5/2019         4-6       Does the entity intend to issue debt within the next calendar year?       □         If yes:       How much?       \$         4-7       Does the entity have debt that has been refinanced that it is still responsible for?       □       ☑         If yes:       What is the amount outstanding?       \$       -			<b>.</b>							
Date the debt was authorized:       11/5/2019         4-6       Does the entity intend to issue debt within the next calendar year?       □         If yes:       How much?       \$         4-7       Does the entity have debt that has been refinanced that it is still responsible for?       □       ☑         If yes:       What is the amount outstanding?       \$       -       □       ☑			¢	1	16 10		) L	<u>′</u>	L	
4-6       Does the entity intend to issue debt within the next calendar year?       □       ☑         If yes:       How much?       \$       -         4-7       Does the entity have debt that has been refinanced that it is still responsible for?       □       ☑         If yes:       What is the amount outstanding?       \$       -       □       ☑	ii yes.		φ			0,000.00	{			
If yes:  How much?    4-7  Does the entity have debt that has been refinanced that it is still responsible for?    If yes:  What is the amount outstanding?	4.6		Voar		2019		ј Г	Т	E	7
4-7 Does the entity have debt that has been refinanced that it is still responsible for? □ ☑ If yes: What is the amount outstanding?				1			ן נ		Ľ	
If yes: What is the amount outstanding? \$			Ψ	esponsible	for?		, г	1	E	7
			\$	esponsible	101 :	_	) –	_	L	
4-8 Does the entity have any lease agreements?	<b>4-8</b>	Does the entity have any lease agreements?	Ψ			_	, Г	7	E	/
If ves; What is being leased?		What is being leased?					] _			-
What is the original date of the lease?	,									
Number of years of lease?							] _	-	-	_
Is the lease subject to annual appropriation?							ן L		L	
What are the annual lease payments? <b>\$</b>				nto ou ottaal		-	J	lon if		

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

	PART 6 - CAPITAL AND RI	GHT-TO-U	ISE ASSE	TS	
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?				7
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		
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the	Additions (Must be included in	Deletions	Year-End
	Land	year* \$ -	Part 3)	\$-	Balance \$ -

		year	F	'art 3)			
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)	Ф	-	φ	-	φ	-	\$ -
TOTAL	\$	-	\$	-	\$	-	\$ -

\*must tie to prior year ending balance

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

	PART 7 - PENSION INFORMA	TIO	Ν		
	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?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	Other (gifts, donations, etc.):			
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

Part 7 - Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION						
	Please answer the following questions by marking in the appropriate boxes.		Yes	No	N/A	
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	e current year	<ul> <li>✓</li> </ul>			
8-2	Did the entity pass an appropriations resolution, in accordance v 29-1-108 C.R.S.? If no, MUST explain:	with Section	7			
If yes:		·	During			
	Governmental/Proprietary Fund Name	Total Appropriations	By Fund			

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 16,365

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB		
9-1	Please answer the following question by marking in the appropriate box 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.	Yes I	No
lf 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?		7
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		$\checkmark$
If yes:	Please list the NEW name & PRIOR name:		
,			
10-3	Is the entity a metropolitan district?	, I	
	Please indicate what services the entity provides:		
	Sanitation and storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest control, security, covenant enforcement		
10-4	Does the entity have an agreement with another government to provide services?	J 1	
If yes:			
jee.	All services provided by Kinston Metropolitan District No. 1		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during	′	1
If yes:	Date Filed:		
40.0			
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		62.000
	General/Other mills		15.000
	Total mills		77.000
	Yes	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	1	
	Please use this space to provide any additional explanations or comments not previo	usly included:	

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

12-1 Policy?

#### 

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

#### **Policy - Requirements**

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I Kim Perry       , attest I am a duly elected or         appointed board member, and that I have personally reviewed and approve this         application for exemption from audit.         Signed
Board Member 2	Print Board Member's Name Tim DePeder	I
Board Member 3	Print Board Member's Name Josh Kane	I _Josh Kane, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 4	Print Board Member's Name Brad Lenz	I       Brad Lenz       , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.         Signed       Date: 3/8/2024   14:58:30 MST       Brad WM         My term Expires: 05/2027       05/2027
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

## EXAMPLE - DO NOT FILL OUT THIS PAGE

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

#### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

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

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

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

OR

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 3	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	
	PART 1 - CERTIFICATION OF PREPARER	

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

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

* PREPARER (SIGNATURE REQUIRED)		DATE PREPARED		
Ja Bar Ju		3/1/2024		
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types	~			

### **PART 2 - REVENUE**

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

Line#		De	escription	Round to nearest Dollar	Plea	ase use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	00	ce to provide
2-2		Specific owner	ship	\$		necessary
2-3		Sales and use		\$ -	- expl	lanations
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			\$ -	-	
2-14	Charges for utility s	ervices		\$ -	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ .	-	
2-16	Lease proceeds			\$ .	-	
2-17	Developer Advances	s received	(should agree with line 4-4)	\$ .	-	
2-18	Proceeds from sale	of capital assets	5	\$ .	-	
2-19	Fire and police pens	sion		\$ -	-	
2-20	Donations			\$ .	-	
2-21	Other (specify):			\$ -	-	
2-22				<u>ф</u>	-	
2-23				•	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	55	

### PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description		Round to nearest Dollar		Please use this
3-1	Administrative		\$ -		space to provide
3-2	Salaries		\$ -	- 1	any necessary
3-3	Payroll taxes	Γ	\$ -	-	explanations
3-4	Contract services		\$	54	
3-5	Employee benefits		\$ -	-	
3-6	Insurance		\$	-	
3-7	Accounting and legal fees		\$	-	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$ -	-	
3-16	Culture and recreation		\$ -	-	
3-17	Debt service principal (sh	ould agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19		uld agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$ -	-	
3-21	Contribution to pension plan (st	hould agree to line 7-2)	\$ -	-	
3-22	Contribution to Fire & Police Pension Assoc. (st	hould agree to line 7-2)	\$	-	
3-23	Other (specify): Treasurer Fees		\$	1	
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/EXPENSES	\$	55	
			ALLA ALL OTOD IL		

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. ISS	SUED	). A	ND RI	ETIRE	ED		
	Please answer the following questions by marking the			<b>`</b>		Ye			No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S						~		<b>v</b>
4-2	Is the debt repayment schedule attached? If no. MUST explai							Γ	
								-	
4-3	Is the entity current in its debt service payments? If no, MUS	T explaiı	n below:					[	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		nding at rior year*	lssu	ed during year	Retired ye	0		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		ree to prio		end balance			1 7	
	Please answer the following questions by marking the appropriate boxes	•	,			Ye	es		No
4-5	Does the entity have any authorized, but unissued, debt?					1	]		
If yes:	How much?	\$	1	46,10	0,000.00				
	Date the debt was authorized:		11/5/2	2019					
4-6	Does the entity intend to issue debt within the next calendar	year?					]		$\checkmark$
If yes:	How much?	\$			-	]			
4-7	Does the entity have debt that has been refinanced that it is s	still resp	onsible	for?		í 🗆	]		$\checkmark$
If yes:	What is the amount outstanding?	\$			-	1			
4-8	Does the entity have any lease agreements?					, 	]		$\checkmark$
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?								_
	Is the lease subject to annual appropriation?					, [	]		
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/cor	nments	or attacl	n sepa	arate doc	umentat	ion, if r	leeded	

	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):			
			\$-	7
5-3			\$ -	
0-3			\$-	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			V
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?			
If no, M	UST use this space to provide any explanations:			

Furniture and fixtures

Construction In Progress (CIP)

Leased & SBITA Right-to-Use Assets

(Please enter a negative, or credit, balance)

Accumulated Depreciation/Amortization

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPITAL AND R	IGHT-TO-L	ISE ASSI	ETS	
	Please answer the following questions by marking in the appropriate bo			Yes	No
6-1	Does the entity have capital assets?				✓
6-2	Has the entity performed an annual inventory of capital asse 29-1-506, C.R.S.,? If no, MUST explain:	ets in accordance	with Section		
				]	
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ -	\$-	\$-	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$-	\$ -	\$ -	\$ -

\$

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\*must tie to prior year ending balance

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

	PART 7 - PENSION INFORMA	TIO	Ν		
	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?				4
7-2	Does the entity have a volunteer firefighters' pension plan?				$\checkmark$
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

Part 7 - Please use this space to provide any explanations or comments:

	PART 8 - BUDGET I	NFORMA <sup>·</sup>	TION		
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	V		
8-2	Did the entity pass an appropriations resolution, in accordanc 29-1-108 C.R.S.? If no, MUST explain:	e with Section	<ul> <li>✓</li> </ul>		
If yes:	Please indicate the amount budgeted for each fund for the yea	-			
	Governmental/Proprietary Fund Name	Total Appropria	tions By Fund		
	General Fund	\$	153		

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 153

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	0R)	
	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>	
If no, MU	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		✓
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		$\checkmark$
If yes:	Please list the NEW name & PRIOR name:		
11 you.			
10-3	Is the entity a metropolitan district?	<ul> <li>Image: A set of the set of the</li></ul>	
	Please indicate what services the entity provides:		
	Sanitation and storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest control, security, covenant enforcement		
10-4	Does the entity have an agreement with another government to provide services?	$\checkmark$	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Kinston Metropolitan District No. 1		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		$\checkmark$
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	$\checkmark$	
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		62.000
	General/Other mills		15.000
	Total mills Yes	No	77.000 N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		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 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	2	

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

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

#### Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I <u>Kim Perry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   13:33:44</u> MST My term Expires: <u>05/2025</u>
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	IJosh Kane
Board Member 4	Print Board Member's Name Brad Lenz	IBrad Lenz
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

### EXAMPLE - DO NOT FILL OUT THIS PAGE

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

#### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

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

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

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

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

**OR** 

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

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

#### SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 4	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	_
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	
	PART 1 - CERTIFICATION OF PREPARER	

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

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

PREPARER (SIGNATURE REQUIRED)		DATE PREPARED			
JuButu			3/1/2024		
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprietary fund types	<u>र</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)	\$ 	space to provide
2-2		Specific owner	ship	\$ 26	any necessary
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	6		\$ -	
2-11	Fines and forfeits			\$ -	
2-12	Special assessment	s		\$ -	
2-13	Investment income			\$ -	
2-14	Charges for utility se	ervices		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances	received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale	of capital assets	5	\$ -	
2-19	Fire and police pens	ion		\$ -	
2-20	Donations			\$ -	
2-21	Other (specify):			\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$ 126	

### PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description		Round to nearest Dollar	Please use this
3-1	Administrative		\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ 124	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$ -	
3-7	Accounting and legal fees		\$ -	
3-8	Repair and maintenance		\$ -	
3-9	Supplies		\$ -	
3-10	Utilities and telephone		\$ -	
3-11	Fire/Police		\$ -	
3-12	Streets and highways		\$ -	
3-13	Public health		\$ -	
3-14	Capital outlay		\$ -	
3-15	Utility operations		\$ -	
3-16	Culture and recreation		\$ -	
3-17	Debt service principal	(should agree with Part 4)	\$ -	
3-18	Debt service interest		\$ -	
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest		\$ -	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurer Fees		\$ 2	
3-24			\$ -	
3-25			\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEN	IDITURES/EXPENSES	\$ 126	

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. ISS	SUED	). A	ND RI	ETIRE	ED		
	Please answer the following questions by marking the			<b>`</b>		Ye			No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.						~		<b>v</b>
4-2	Is the debt repayment schedule attached? If no. MUST explai							Γ	
								-	
4-3	Is the entity current in its debt service payments? If no, MUS	T explaiı	n below:					[	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)						during ar		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances \$ - \$ -				-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		ree to prio		end balance			1 7	
	Please answer the following questions by marking the appropriate boxes	•	,			Ye	es		No
4-5	Does the entity have any authorized, but unissued, debt?					1	]		
If yes:	How much?	\$	1	46,10	0,000.00				
	Date the debt was authorized:		11/5/2	2019					
4-6	Does the entity intend to issue debt within the next calendar	year?					]		$\checkmark$
If yes:	How much?	\$			-	]			
4-7	Does the entity have debt that has been refinanced that it is s	still resp	onsible	for?		í 🗆	]		$\checkmark$
If yes:	What is the amount outstanding?	\$			-	1			
4-8	Does the entity have any lease agreements?					, 	]		$\checkmark$
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?								_
	Is the lease subject to annual appropriation?					, [	]		
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/cor	nments	or attacl	n sepa	arate doc	umentat	ion, if r	leeded	

	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):			
			\$-	7
5-3			\$ -	
0-3			\$-	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			V
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?			
If no, M	UST use this space to provide any explanations:			

Furniture and fixtures

Construction In Progress (CIP)

Leased & SBITA Right-to-Use Assets

(Please enter a negative, or credit, balance)

Accumulated Depreciation/Amortization

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS								
	Please answer the following questions by marking in the appropriate bo			Yes	No				
6-1	Does the entity have capital assets?				✓				
6-2	Has the entity performed an annual inventory of capital asse 29-1-506, C.R.S.,? If no, MUST explain:								
				]					
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance				
	Land	\$ -	\$-	\$-	\$ -				
	Buildings	\$ -	\$ -	\$ -	\$ -				
	Machinery and equipment	\$-	\$ -	\$ -	\$ -				

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\*must tie to prior year ending balance

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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?				<ul> <li>Image: A second s</li></ul>
7-2	Does the entity have a volunteer firefighters' pension plan?				$\checkmark$
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 or comments:

PART 8 - BUDGET INFORMATION								
	Please answer the following questions by marking in the appropriate boxes	s.	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, <b>MUST</b> explain:		V					
8-2	<ul> <li>Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:</li> </ul>		V					
If yes:	Please indicate the amount budgeted for each fund for the yea	r reported:						
	Governmental/Proprietary Fund Name	Total Appropriat	ions By Fund					
	General Fund	\$	207					

Governmental/Frophetary Fund Name	Total Appropriations by Fund
General Fund	\$ 207

	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.	Ľ	
If no. M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		<b>v</b>
10-1			
If yes:	Date of formation:	_	_
10-2	Has the entity changed its name in the past or current year?		$\checkmark$
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<b>v</b>	
10-3	Please indicate what services the entity provides:	Ľ	
	Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest		
10.4	control, security, covenant enforcement	$\checkmark$	
<b>10-4</b> If yes:	Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:		
ii yes.	All services provided by Kinston Metropolitan District No. 1		
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?	$\checkmark$	
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	$\frac{1}{1000}$ is a second of the velocities of the second reported (to not report \$ dilocities).		
	Bond Redemption mills		62.000
	General/Other mills		15.000
	Total mills		77.000
	<b>NEW 2023!</b> If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required		
107	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	2	

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

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

#### Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I _Kim Perry       , attest I am a duly elected or         appointed board member, and that I have personally reviewed and approve this         application for exemption from audit.         Signed         Date:       3/8/2024   13:33:44         MST         B786C9D42F3647F
Board Member 2	Print Board Member's Name Tim DePeder	ITim DePeder       _, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.         Signed
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   14:58:30 MST</u> My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

### EXAMPLE - DO NOT FILL OUT THIS PAGE

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

#### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

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

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

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

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

**OR** 

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

## **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 6	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	
	PART 1 - CERTIFICATION OF PREPARER	

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

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

PREPARER <u>(SIGNATURE REQUIRED)</u>			DATE PREPARED		
Jught			3/1/2024		
Please indicate whether the following financial information is recorded			PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprietary fund types	<b>V</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		Rour	nd to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Ques	tion 10-6)	\$	-	space to provide
2-2		Specific owne	ership		\$	-	any necessary
2-3		Sales and use	9		\$	-	explanations
2-4		Other (specify	y):		\$	-	-
2-5	Licenses and permi	its			\$	-	
2-6	Intergovernmental:		Grants		\$	-	1
2-7	-		<b>Conservation Trust</b>	Funds (Lottery)	\$	-	1
2-8			Highway Users Tax	Funds (HUTF)	\$	-	1
2-9			Other (specify):		\$	-	1
2-10	Charges for service	:S			\$	-	1
2-11	Fines and forfeits				\$	-	1
2-12	Special assessment	ts			\$	-	1
2-13	Investment income				\$	-	1
2-14	Charges for utility s	ervices			\$	-	Ī
2-15	Debt proceeds		(should ag	ree with line 4-4, column 2)	\$	-	Ī
2-16	Lease proceeds				\$	-	Ī
2-17	Developer Advance	s received		(should agree with line 4-4)	\$	-	Ī
2-18	Proceeds from sale	of capital asse	ets		\$	-	Ī
2-19	Fire and police pen	sion			\$	-	]
2-20	Donations				\$	-	
2-21	Other (specify):				\$	-	Ī
2-22					\$	-	Ţ
2-23					\$	-	Ţ
2-24		(add l	lines 2-1 through 2-23)	TOTAL REVENUE	\$		
							•

### PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description		Round to nearest Do	llar	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	-	\$	-	Ī
3-7	Accounting and legal fees	-	\$	-	Ī
3-8	Repair and maintenance	-	\$	-	Ī
3-9	Supplies	-	\$	-	Ī
3-10	Utilities and telephone		\$	-	I
3-11	Fire/Police		\$	-	Ĩ
3-12	Streets and highways	-	\$	-	Ī
3-13	Public health	-	\$	-	Ī
3-14	Capital outlay	-	\$	-	Ī
3-15	Utility operations		\$	-	I
3-16	Culture and recreation		\$	-	]
3-17	Debt service principal	(should agree with Part 4)	\$	-	]
3-18	Debt service interest		\$	-	Ĩ
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$	-	Ī
3-20	Repayment of Developer Advance Interest		\$	-	I
3-21	Contribution to pension plan	(should agree to line 7-2)	\$	-	]
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$	-	]
3-23	Other (specify): Treasurer Fees	-	\$	-	Ī
3-24		-	\$	-	Ī
3-25			\$	-	l
3-26	(add lines 3-1 through 3-24) TOTAL EXPENI	DITURES/EXPENSES	\$	-	

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. ISS	SUED	). A	ND RI	ETIRE	ED		
	Please answer the following questions by marking the			<b>`</b>		Ye			No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S						~		<b>v</b>
4-2	Is the debt repayment schedule attached? If no. MUST explai							Γ	
								-	
4-3	Is the entity current in its debt service payments? If no, MUS	T explaiı	n below:					[	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		nding at rior year*	lssu	ed during year	Retired ye	0		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		ree to prio		end balance			1 7	
	Please answer the following questions by marking the appropriate boxes	•	,			Ye	es		No
4-5	Does the entity have any authorized, but unissued, debt?					1	]		
If yes:	How much?	\$	1	46,10	0,000.00				
	Date the debt was authorized:		11/5/2	2019					
4-6	Does the entity intend to issue debt within the next calendar	year?					]		$\checkmark$
If yes:	How much?	\$			-	]			
4-7	Does the entity have debt that has been refinanced that it is s	still resp	onsible	for?		í 🗆	]		$\checkmark$
If yes:	What is the amount outstanding?	\$			-	1			
4-8	Does the entity have any lease agreements?					, 	]		$\checkmark$
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?					]			_
	Is the lease subject to annual appropriation?					, [	]		
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/cor	nments	or attacl	n sepa	arate doc	umentat	ion, if r	leeded	

	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):			
			\$-	7
5-3			\$-	
5-3			\$-	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			V
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?			
If no, M	UST use this space to provide any explanations:			

Furniture and fixtures

Construction In Progress (CIP)

Leased & SBITA Right-to-Use Assets

(Please enter a negative, or credit, balance)

Accumulated Depreciation/Amortization

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPITAL AND RI	GHT-TC	)-U	SE	ASSE	ET (	S	
	Please answer the following questions by marking in the appropriate box	es.					Yes	No
6-1	Does the entity have capital assets?							
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in accorda	ance	with S	Section			
6-3	Complete the following capital & right-to-use assets table:	Balance beginning of year*		be inc	ons (Must cluded in art 3)		Deletions	ar-End alance
	Land	\$	-	\$	-	\$	-	\$ -
	Buildings	\$	-	\$	-	\$	-	\$ -
	Machinery and equipment	\$	-	\$	-	\$	-	\$ -

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\*must tie to prior year ending balance

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

	PART 7 - PENSION INFORMA	TIO	Ν		
	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?				4
7-2	7-2 Does the entity have a volunteer firefighters' pension plan?			$\checkmark$	
If yes: Who administers the plan?					
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

Part 7 - Please use this space to provide any explanations or comments:

	PART 8 - BUDGET I	NFORMA <sup>-</sup>	TION		
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	e with Section	$\checkmark$		
If yes:	Please indicate the amount budgeted for each fund for the yea	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropria	tions By Fund		
	General Fund	\$	100		

Governmental/Proprietary Fund Name	Total Appro	орнацона Бу Рини
General Fund	\$	100

	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)]?	<b>V</b>	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	Ľ	
If no. M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		
10-1			$\checkmark$
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		$\checkmark$
If yes:	Please list the NEW name & PRIOR name:		
		_	_
10-3	Is the entity a metropolitan district?	<	
	Please indicate what services the entity provides: Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest		
	control, security, covenant enforcement	$\overline{\checkmark}$	
10-4	Does the entity have an agreement with another government to provide services?		
If yes:	List the name of the other governmental entity and the services provided:		
40.5	All services provided by Kinston Metropolitan District No. 1		<b>v</b>
<b>10-5</b> If ves:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:		Ŭ.
II yes.	Date Flieu.		
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		25.000
	Total mills		25.000
	Yes	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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	2	

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I Kim Perry       , attest I am a duly elected or         appointed board member, and that I have personally reviewed and approve this         application for exemption from audit.         Signed         Date: 3/8/2024   13:33:44 MST         B786C9D42F3647F         My term Expires: 05/2025
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   13:35:46 MST</u> My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: 3/8/2024   12:18:21 MST My term Expires: 05/2025
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   14:58:30 MST</u> My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

### EXAMPLE - DO NOT FILL OUT THIS PAGE

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

#### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

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

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

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

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

**OR** 

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

## **APPLICATION FOR EXEMPTION FROM AUDIT**

#### SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 7	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	

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

PREPARER (SIGNATURE REQUIRED)		DATE PREPARED		
InArte			3/1/2024	
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		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#			Description		Rour	nd to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Ques	tion 10-6)	\$	-	space to provide
2-2		Specific owne	ership		\$	-	any necessary
2-3		Sales and use	9		\$	-	explanations
2-4		Other (specify	y):		\$	-	
2-5	Licenses and permi	its			\$	-	
2-6	Intergovernmental:		Grants		\$	-	Ī
2-7			<b>Conservation Trust</b>	Funds (Lottery)	\$	-	Ī
2-8			Highway Users Tax	Funds (HUTF)	\$	-	Ī
2-9			Other (specify):		\$	-	Ī
2-10	Charges for service	:S			\$	-	Ī
2-11	Fines and forfeits				\$	-	Ī
2-12	Special assessment	ts			\$	-	Ī
2-13	Investment income				\$	-	Ī
2-14	Charges for utility s	ervices			\$	-	1
2-15	Debt proceeds		(should ag	ree with line 4-4, column 2)	\$	-	1
2-16	Lease proceeds				\$	-	1
2-17	Developer Advance	s received		(should agree with line 4-4)	\$	-	1
2-18	Proceeds from sale	of capital asse	ets		\$	-	1
2-19	Fire and police pen	sion			\$	-	Ι
2-20	Donations				\$	-	I
2-21	Other (specify):				\$	-	1
2-22					\$	-	Ţ
2-23					\$	-	Ţ
2-24		(add l	ines 2-1 through 2-23)	TOTAL REVENUE	\$		

### PART 3 - EXPENDITURES/EXPENSES

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

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	-	\$-	
3-7	Accounting and legal fees	-	\$-	
3-8	Repair and maintenance	-	\$-	
3-9	Supplies	-	\$-	
3-10	Utilities and telephone		\$-	
3-11	Fire/Police		\$-	
3-12	Streets and highways	-	\$-	
3-13	Public health	-	\$-	
3-14	Capital outlay	-	\$-	
3-15	Utility operations		\$-	
3-16	Culture and recreation		\$	
3-17	Debt service principal	(should agree with Part 4)	\$-	
3-18	Debt service interest		\$-	
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$-	
3-20	Repayment of Developer Advance Interest		\$-	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$-	
3-23	Other (specify): Treasurer Fees	-	\$-	
3-24		-	\$-	
3-25			\$-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEN	DITURES/EXPENSES	\$-	

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. ISS	SUED	). A	ND RI	ETIRE	ED		
	Please answer the following questions by marking the			·		Ye			No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.								<i>√</i>
4-2	Is the debt repayment schedule attached? If no. MUST explai							Γ	
	Is the dept repayment schedule attached? If no, MOST explain below.								
4-3	Is the entity current in its debt service payments? If no, MUST explain below:							[	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		nding at rior year*		ed during year	Retired ye	0		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscription Based Information Technology Arrangements *Must agree to prior year-end balance									
Please answer the following questions by marking the appropriate boxes. Yes No								No	
4-5	Does the entity have any authorized, but unissued, debt?					1	]		
If yes:	How much? \$ 146,100,000.00				0,000.00				
	Date the debt was authorized:		11/5/2	2019					
4-6	Does the entity intend to issue debt within the next calendar year?						]		$\checkmark$
If yes:	How much?								
4-7	Does the entity have debt that has been refinanced that it is still responsible for?						]		$\checkmark$
If yes:	What is the amount outstanding? \$					1			
4-8	Does the entity have any lease agreements?			, 	]		$\checkmark$		
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?					]			_
	Is the lease subject to annual appropriation?					, [	]		
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/cor	nments	or attacl	n sepa	arate doc	umentat	ion, if r	leeded	

	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):			
			\$-	7
5-3			\$-	1
5-3			\$-	1
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			
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.)?			<ul> <li>Image: A start of the start of</li></ul>
If no, M	UST use this space to provide any explanations:			

Furniture and fixtures

Construction In Progress (CIP)

Leased & SBITA Right-to-Use Assets

(Please enter a negative, or credit, balance)

Accumulated Depreciation/Amortization

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS								
	Please answer the following questions by marking in the appropriate box	es.					Yes		No
6-1	Does the entity have capital assets?								
6-2	6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:				Section				
6-3	Complete the following capital & right-to-use assets table:	Balance beginning of year*		be inc	ons (Must cluded in art 3)		Deletions		ar-End alance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-

\$

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\*must tie to prior year ending balance

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

	PART 7 - PENSION INFORMA	TIO	Ν		
	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?				4
7-2					$\checkmark$
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 or comments:

	PART 8 - BUDGET I	NFORMA <sup>-</sup>	TION		
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	e with Section	$\checkmark$		
If yes:	Please indicate the amount budgeted for each fund for the yea	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropria	tions By Fund		
	General Fund	\$	100		

Governmental/Proprietary Fund Name	Total Appro	орнацона Бу Рини
General Fund	\$	100

	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)]?	<b>V</b>	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	Ľ	
If no. M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?	Π	2
10-1	Detection	_	_
If yes: 10-2	Date of formation: Has the entity changed its name in the past or current year?		
10-2	has the entity changed its name in the past of current year?		<b>v</b>
16			
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<b>I</b>	
10 0	Please indicate what services the entity provides:		
	Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest		
10.4	control, security, covenant enforcement	$\checkmark$	
<b>10-4</b> If ves:	Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:		
II yoo.	All services provided by Kinston Metropolitan District No. 1		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		✓
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	$\checkmark$	
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		25.000
	Total mills	No	25.000
	Yes         NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		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 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	2	

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

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

## Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I _Kim Perry       , attest I am a duly elected or         appointed board member, and that I have personally reviewed and approve this         application for exemption from audit.         Signed         Date:       3/8/2024   13:33:44         MST         My term Expires:       05/2025
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   13:35:46</u> MST My term Expires: <u>05/2025</u>
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   14:58:30</u> MST My term Expires:_05/2027
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

# EXAMPLE - DO NOT FILL OUT THIS PAGE

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

### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

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

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

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

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

**OR** 

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 8	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	
	PART 1 - CERTIFICATION OF PREPARER	

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

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

PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Jubite			3/1/2024		
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>v</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		Rour	nd to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Ques	tion 10-6)	\$	-	space to provide
2-2		Specific owne	ership		\$	-	any necessary
2-3		Sales and use	9		\$	-	explanations
2-4		Other (specify	y):		\$	-	-
2-5	Licenses and permi	its			\$	-	
2-6	Intergovernmental:		Grants		\$	-	1
2-7	-		<b>Conservation Trust</b>	Funds (Lottery)	\$	-	1
2-8			Highway Users Tax	Funds (HUTF)	\$	-	1
2-9			Other (specify):		\$	-	1
2-10	Charges for service	:S			\$	-	1
2-11	Fines and forfeits				\$	-	1
2-12	Special assessment	ts			\$	-	1
2-13	Investment income				\$	-	1
2-14	Charges for utility s	ervices			\$	-	Ī
2-15	Debt proceeds		(should ag	ree with line 4-4, column 2)	\$	-	Ī
2-16	Lease proceeds				\$	-	Ī
2-17	Developer Advance	s received		(should agree with line 4-4)	\$	-	Ī
2-18	Proceeds from sale	of capital asse	ets		\$	-	Ī
2-19	Fire and police pen	sion			\$	-	]
2-20	Donations				\$	-	
2-21	Other (specify):				\$	-	Ī
2-22					\$	-	Ţ
2-23					\$	-	Ţ
2-24		(add l	lines 2-1 through 2-23)	TOTAL REVENUE	\$		
							•

# PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description		Round to nearest Do	llar	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	-	\$	-	Ī
3-7	Accounting and legal fees	-	\$	-	Ī
3-8	Repair and maintenance	-	\$	-	Ī
3-9	Supplies	-	\$	-	Ī
3-10	Utilities and telephone		\$	-	I
3-11	Fire/Police		\$	-	Ĩ
3-12	Streets and highways	-	\$	-	Ī
3-13	Public health	-	\$	-	Ī
3-14	Capital outlay	-	\$	-	Ī
3-15	Utility operations		\$	-	I
3-16	Culture and recreation		\$	-	]
3-17	Debt service principal	(should agree with Part 4)	\$	-	]
3-18	Debt service interest		\$	-	Ĩ
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$	-	Ī
3-20	Repayment of Developer Advance Interest		\$	-	I
3-21	Contribution to pension plan	(should agree to line 7-2)	\$	-	]
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$	-	]
3-23	Other (specify): Treasurer Fees	-	\$	-	Ī
3-24		-	\$	-	Ī
3-25			\$	-	l
3-26	(add lines 3-1 through 3-24) TOTAL EXPENI	DITURES/EXPENSES	\$	-	

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. ISS	SUED	). A	ND RI	ETIRE	ED		
	Please answer the following questions by marking the			<b>`</b>		Ye			No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S						~		<b>v</b>
4-2	Is the debt repayment schedule attached? If no. MUST explai							Γ	
								-	
4-3	Is the entity current in its debt service payments? If no, MUS	T explaiı	n below:					[	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		nding at rior year*	lssu	ed during year	Retired ye	0		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		ree to prio		end balance			1 7	
	Please answer the following questions by marking the appropriate boxes	•	,			Ye	es		No
4-5	Does the entity have any authorized, but unissued, debt?					1	]		
If yes:	How much?	\$	1	46,10	0,000.00				
	Date the debt was authorized:		11/5/2	2019					
4-6	Does the entity intend to issue debt within the next calendar	year?					]		$\checkmark$
If yes:	How much?	\$			-	]			
4-7	Does the entity have debt that has been refinanced that it is s	still resp	onsible	for?		í 🗆	]		$\checkmark$
If yes:	What is the amount outstanding?	\$			-	1			
4-8	Does the entity have any lease agreements?					, 	]		$\checkmark$
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?					]			_
	Is the lease subject to annual appropriation?					, [	]		
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/cor	nments	or attacl	n sepa	arate doc	umentat	ion, if r	leeded	

	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):			
			\$-	7
5-3			\$ -	
5-3			\$-	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			V
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?			
If no, M	UST use this space to provide any explanations:			

Furniture and fixtures

Construction In Progress (CIP)

Leased & SBITA Right-to-Use Assets

(Please enter a negative, or credit, balance)

Accumulated Depreciation/Amortization

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPITAL AND RI	GHT-TC	)-U	SE	ASSE	ET (	S	
	Please answer the following questions by marking in the appropriate box	es.					Yes	No
6-1	Does the entity have capital assets?							
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in accorda	ance	with S	Section			
6-3	Complete the following capital & right-to-use assets table:	Balance beginning of year*		be inc	ons (Must cluded in art 3)		Deletions	ar-End alance
	Land	\$	-	\$	-	\$	-	\$ -
	Buildings	\$	-	\$	-	\$	-	\$ -
	Machinery and equipment	\$	-	\$	-	\$	-	\$ -

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\*must tie to prior year ending balance

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

	PART 7 - PENSION INFORMA	TIO	Ν		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	7-1 Does the entity have an "old hire" firefighters' pension plan?				4
7-2 Does the entity have a volunteer firefighters' pension plan?					$\checkmark$
If yes: Who administers the plan?					
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):				
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

Part 7 - Please use this space to provide any explanations or comments:

	PART 8 - BUDGET I	NFORMA <sup>-</sup>	TION		
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	tity pass an appropriations resolution, in accordance with Section			
If yes:	Please indicate the amount budgeted for each fund for the yea	ar reported:			
	Governmental/Proprietary Fund Name	Total Appropria	tions By Fund		
	General Fund	\$	100		

Governmental/Proprietary Fund Name	Total Appro	орнацона Бу Рини
General Fund	\$	100

	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)]?	<b>V</b>	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	Ľ	
If no. M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		
10-1			$\checkmark$
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		$\checkmark$
If yes:	Please list the NEW name & PRIOR name:		
		_	_
10-3	Is the entity a metropolitan district?	<	
	Please indicate what services the entity provides: Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest		
	control, security, covenant enforcement	$\overline{\checkmark}$	
10-4	Does the entity have an agreement with another government to provide services?		
If yes:	List the name of the other governmental entity and the services provided:		
40.5	All services provided by Kinston Metropolitan District No. 1		<b>v</b>
<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:		Ŭ.
II yes.	Date Flieu.		
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		25.000
	Total mills		25.000
	Yes	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		

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	2	

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

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

## Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I _Kim Perry       , attest I am a duly elected or         appointed board member, and that I have personally reviewed and approve this         application for exemption from audit.         Signed
Board Member 2	Print Board Member's Name Tim DePeder	ITim DePeder       _, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.         Signed
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 4	Print Board Member's Name Brad Lenz	I _Brad Lenz       , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.         Signed
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

# EXAMPLE - DO NOT FILL OUT THIS PAGE

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

### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

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

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

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

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

**OR** 

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 9	For the
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12
	550 W Eisenhower Blvd	or fiscal
	Loveland, CO 80537	
CONTACT PERSON	Irene Buenavista	
PHONE	970-669-3611	
EMAIL	ireneb@pcgi.com	

Year Ended /31/23 year ended:

#### PART 1 - CERTIFICATION OF PREPARER I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

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

fught			
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#		L	escription		Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	11	space to provide
2-2		Specific owne	rship	\$	1	any necessary
2-3		Sales and use		\$	-	explanations
2-4		Other (specify	·):	\$	-	
2-5	Licenses and permi	ts		\$	-	
2-6	Intergovernmental:		Grants	\$	-	Ī
2-7			Conservation Trust Funds (Lottery)	\$	-	Ī
2-8			Highway Users Tax Funds (HUTF)	\$	-	Ī
2-9			Other (specify):	\$	-	1
2-10	Charges for service	s		\$	-	Ī
2-11	Fines and forfeits			\$	-	1
2-12	Special assessment	ts		\$	-	I
2-13	Investment income			\$	-	Ι
2-14	Charges for utility s	ervices		\$	-	]
2-15	Debt proceeds		(should agree with line 4-4, column 2	)\$	-	]
2-16	Lease proceeds			\$	-	1
2-17	Developer Advance	s received	(should agree with line 4-4	) \$	-	1
2-18	Proceeds from sale	of capital asse	ts	\$	-	1
2-19	Fire and police pens	sion		\$	-	Ι
2-20	Donations			\$	-	]
2-21	Other (specify):			\$	-	]
2-22				\$	-	1
2-23				\$	-	
2-24		(add li	ines 2-1 through 2-23) TOTAL REVENUE	\$	12	
						-

# PART 3 - EXPENDITURES/EXPENSES

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

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

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. ISS	SUED	). A	ND RI	ETIRE	ED		
	Please answer the following questions by marking the			<b>`</b>		Ye			No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.						~		<b>v</b>
4-2	Is the debt repayment schedule attached? If no. MUST explai							Γ	
								-	
4-3	Is the entity current in its debt service payments? If no, MUST explain below:							[	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		nding at rior year*	lssu	ed during year	Retired ye	0		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		ree to prio		end balance			1 7	
	Please answer the following questions by marking the appropriate boxes	•	,			Ye	es		No
4-5	Does the entity have any authorized, but unissued, debt?					1	]		
If yes:	How much?	\$	1	46,10	0,000.00				
	Date the debt was authorized:		11/5/2	2019					
4-6	Does the entity intend to issue debt within the next calendar	year?					]		$\checkmark$
If yes:	How much?	\$			-	]			
4-7	Does the entity have debt that has been refinanced that it is s	still resp	onsible	for?		í 🗆	]		$\checkmark$
If yes:	What is the amount outstanding?	- \$				1			
4-8	Does the entity have any lease agreements?					, 	]		$\checkmark$
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?								_
	Is the lease subject to annual appropriation?					, [	]		
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/cor	nments	or attacl	n sepa	arate doc	umentat	ion, if r	leeded	

	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):			
			\$-	7
5-3			\$ -	
0-3			\$-	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			V
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?			
If no, M	UST use this space to provide any explanations:			

Furniture and fixtures

Construction In Progress (CIP)

Leased & SBITA Right-to-Use Assets

(Please enter a negative, or credit, balance)

Accumulated Depreciation/Amortization

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS						
	Please answer the following questions by marking in the appropriate bo			Yes	No		
6-1	Does the entity have capital assets?		✓				
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:						
				]			
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance		
	Land	\$ -	\$-	\$-	\$ -		
	Buildings	\$ -	\$ -	\$ -	\$ -		
	Machinery and equipment	\$-	\$ -	\$ -	\$ -		

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\*must tie to prior year ending balance

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

	PART 7 - PENSION INFORMA	TIO	Ν		
	Please answer the following questions by marking in the appropriate boxes.				No
7-1	Does the entity have an "old hire" firefighters' pension plan?				4
7-2	7-2 Does the entity have a volunteer firefighters' pension plan?				$\checkmark$
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):				
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

Part 7 - Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION							
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A		
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, <b>MUST</b> explain:		V				
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ntity pass an appropriations resolution, in accordance with Section C.R.S.? If no, MUST explain:					
If yes:	yes: Please indicate the amount budgeted for each fund for the year reported:						
	Governmental/Proprietary Fund Name	Total Appropria	tions By Fund				
	General Fund	\$	112				

Governmental/Proprietary Fund Name	I otal Appropriations By Fund		
General Fund	\$ 112		

	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>	
If no. MI	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?	Π	
10-1			
If yes: <b>10-2</b>	Date of formation: Has the entity changed its name in the past or current year?		
10-2	has the entity changed its name in the past or current year?		<b>v</b>
If yes:	Please list the NEW name & PRIOR name:		
		_	_
10-3	Is the entity a metropolitan district?	$\checkmark$	
	Please indicate what services the entity provides: Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest		
	control, security, covenant enforcement		_
10-4	Does the entity have an agreement with another government to provide services?	$\checkmark$	
If yes:	List the name of the other governmental entity and the services provided:		
40.5	All services provided by Kinston Metropolitan District No. 1		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		<u> </u>
If yes:	Date Filed:		
40.0		~	
10-6	Does the entity have a certified Mill Levy?	<u> </u>	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		25.000
	Total mills		25.000
	Yes	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previo	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	2	

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

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

## Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Kim Perry	I _Kim Perry       , attest I am a duly elected or         appointed board member, and that I have personally reviewed and approve this         application for exemption from audit.         Signed         Date:       3/8/2024   13:33:44 MST         My term Expires:       05/2025
Board Member 2	Print Board Member's Name Tim DePeder	ITim DePeder       , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.         Signed
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   12:18:21</u> MST My term Expires: <u>05/2025</u>
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   14:58:30 MST</u> My term Expires: <u>05/2027</u>
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

# EXAMPLE - DO NOT FILL OUT THIS PAGE

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

### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

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

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

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

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

**OR** 

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# **APPLICATION FOR EXEMPTION FROM AUDIT**

## SHORT FORM

NAME OF GOVERNMENT	Kinston Metropolitan District No. 10			For the Year Ended		
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/23				
	550 W Eisenhower Blvd			or fiscal year ended:		
	Loveland, CO 80537					
CONTACT PERSON	Irene Buenavista					
PHONE	970-669-3611					
EMAIL	ireneb@pcgi.com					
	PART 1 - CERTIFICATIO	ON OF PRE	PARER			
I certify that I am skilled in gove	rnmental accounting and that the inform	ation in the applic	ation is comple	ete and accurate, to the best of		
my knowledge.	_					
NAME:	Irene Buenavista					
TITLE	District Accountant					
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.					
ADDRESS	550 W Eisenhower Blvd, Loveland, CC	80537				
PHONE	970-669-3611					
• PREPA	RER (SIGNATURE REQUIRED)		D	ATE PREPARED		
Jupph				3/1/2024		
	wing financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprieta	ry tuna types					

 $\checkmark$ 

# **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#		D	escription		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 owne	rship	\$	8	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			\$	-	
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 Advance	s received	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale	of capital asset	S	\$	-	
2-19	Fire and police pen	sion		\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add li	nes 2-1 through 2-23) TOTAL REVENUE	\$	9	
		PART	3 - EXPENDITURES/EXPE	ENS	SES	

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

Line#	Description		F	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	-	\$	9	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	-	
3-7	Accounting and legal fees		\$	-	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations	_	\$	-	
3-16	Culture and recreation	_	\$	-	
3-17	Debt service principal (	should agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19		hould agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$	-	
3-23	Other (specify): Treasurer Fees		\$	-	
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDI	TURES/EXPENSES	\$	9	
V TOTAL			<b>*</b> • • • •	AND OTOD N	

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. ISS	SUED	). A	ND RI	ETIRE	ED		
	Please answer the following questions by marking the			<b>`</b>		Ye			No
4-1							~		<b>v</b>
4-2	Is the debt repayment schedule attached? If no. MUST explai							Γ	
								-	
4-3	Is the entity current in its debt service payments? If no, MUS	T explaiı	n below:					[	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		nding at rior year*	lssu	ed during year	Retired ye	0		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		ree to prio		end balance			1 7	
	Please answer the following questions by marking the appropriate boxes	•	,			Ye	es		No
4-5	Does the entity have any authorized, but unissued, debt?					1	]		
If yes:	How much?	\$	1	46,10	0,000.00				
	Date the debt was authorized:		11/5/2	2019					
4-6	Does the entity intend to issue debt within the next calendar	year?					]		$\checkmark$
If yes:						]			
4-7	Does the entity have debt that has been refinanced that it is s	Does the entity have debt that has been refinanced that it is still responsible for?				í 🗆	]		$\checkmark$
If yes:	What is the amount outstanding?	\$ -			-	1			
4-8	Does the entity have any lease agreements?	<u>↓</u> ▼			, 	]		$\checkmark$	
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?					]			_
	Is the lease subject to annual appropriation?					, [	]		
	What are the annual lease payments?	\$			-				
	Part 4 - Please use this space to provide any explanations/cor	nments	or attacl	n sepa	arate doc	umentat	ion, if r	leeded	

	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):			
			\$-	7
5-3			\$-	
0-3			\$-	
			\$-	
	Total Investments			\$-
	Total Cash and Investments			\$-
	Please answer the following questions by marking in the appropriate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			V
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?			
If no, M	UST use this space to provide any explanations:			

Furniture and fixtures

Construction In Progress (CIP)

Leased & SBITA Right-to-Use Assets

(Please enter a negative, or credit, balance)

Accumulated Depreciation/Amortization

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS					
	Please answer the following questions by marking in the appropriate bo			Yes	No	
6-1	6-1 Does the entity have capital assets?				✓	
6-2	6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:					
				]		
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance	
	Land	\$ -	\$-	\$-	\$ -	
	Buildings	\$ -	\$ -	\$ -	\$ -	
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -	

\$

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\*must tie to prior year ending balance

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

	PART 7 - PENSION INFORMA	TIO	Ν		
	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?				4
7-2 Does the entity have a volunteer firefighters' pension plan?				$\checkmark$	
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 or comments:

PART 8 - BUDGET INFORMATION						
	Please answer the following questions by marking in the appropriate boxe	s.	Yes	No	N/A	
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:					
8-2						
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	$\checkmark$				
If yes:	If yes: Please indicate the amount budgeted for each fund for the year reported:					
	Governmental/Proprietary Fund Name	Total Appropriat	tions By Fund			
	General Fund	\$	105			

Governmental/Proprietary Fund Name	una
General Fund	\$ 105

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	0R)	
	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.	4	
If no, MU	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		<ul> <li>✓</li> </ul>
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		$\checkmark$
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	$\checkmark$	
	Please indicate what services the entity provides: Sanitation & storm drainage, water, streets, traffic & safety controls, parks & recreation, transportaton, television relay, & translator, mosquito & pest		
	control, security, covenant enforcement	_	
10-4	Does the entity have an agreement with another government to provide services?	$\checkmark$	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Kinston Metropolitan District No. 1		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		4
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	~	
If yes:	Does the entity have a certified will Levy:		
ii yoo.	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		18.000
	General/Other mills		15.000
	Total mills		33.000
	Yes	No	N/A
46 -	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	2	

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

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

## Policy - Requirements

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

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

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

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

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

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

2) Submit the application electronically via email and either,

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

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

Print the	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.		
Board Member 1	Print Board Member's Name Kim Perry	I _Kim Perry       , attest I am a duly elected or         appointed board member, and that I have personally reviewed and approve this         application for exemption from audit.         Signed         Date: 3/8/2024   13:33:44 MST         My term Expires: 05/2025		
Board Member 2	Print Board Member's Name Tim DePeder	I <u>Tim DePeder</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   13:35:46 MST</u> My term Expires: <u>05/2025</u>		
Board Member 3	Print Board Member's Name Josh Kane	I <u>Josh Kane</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   12:18:21</u> MST My term Expires: <u>05/2025</u>		
Board Member 4	Print Board Member's Name Brad Lenz	I <u>Brad Lenz</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: <u>3/8/2024   14:58:30 MST</u> My term Expires: <u>05/2027</u>		
Board Member 5	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:		
Board Member 6	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:		
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:		

# EXAMPLE - DO NOT FILL OUT THIS PAGE

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

### **RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither sevenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Audnor, be exempt from the provision of Section 29-1-603, C.R.S.; and

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

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

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

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

**OR** 

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

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

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

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_, A.D. 20XX.

# DocuSian

### **Certificate Of Completion**

Envelope Id: 4E9505EC82784B65B6859F9CC811163F Subject: Kinston MD - 2023 Audit Exemptions - Please DocuSign Source Envelope: Document Pages: 65 Signatures: 32 Certificate Pages: 5 Initials: 0 AutoNav: Enabled Envelopeld Stamping: Enabled Time Zone: (UTC-07:00) Mountain Time (US & Canada)

#### **Record Tracking**

Status: Original 3/8/2024 11:22:28 AM

#### Signer Events

Brad Lenz

blenz@landassetstrategies.com **District Board Member** 

Security Level: Email, Account Authentication (None)

#### **Electronic Record and Signature Disclosure:**

Accepted: 3/8/2024 2:58:11 PM ID: b04f9a02-bdd8-4d6e-b99e-0f152962e450

#### Josh Kane

Josh.Kane@mcwhinney.com SVP of Capital Markets

Security Level: Email, Account Authentication (None)

#### **Electronic Record and Signature Disclosure:** Accepted: 1/12/2021 12:19:21 PM

ID: c33c4a40-ff0d-44f1-8afb-43ce40a5a2cc

Kim Perry

kim.perry@mcwhinney.com

President

Security Level: Email, Account Authentication (None)

#### **Electronic Record and Signature Disclosure:** Accepted: 3/8/2024 1:33:11 PM ID: 9d154414-5c44-4e35-9307-ea843e97dbfc

Tim DePeder

Tim.DePeder@mcwhinney.com

**District Representative** 

Security Level: Email, Account Authentication (None)

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Accepted: 3/9/2021 12:26:53 PM ID: 9838fa5d-2e39-47a0-8c58-8db5897583e7 Holder: Jenna Pettit jennap@pcgi.com

### Signature



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OccuSigned by: Josh kane ECDC7E37AAA642A

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tim Defeder

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kim Perry

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Envelope Sent Certified Delivered Signing Complete Completed	Hashed/Encrypted Security Checked Security Checked Security Checked	3/8/2024 11:49:43 AM 3/8/2024 1:35:33 PM 3/8/2024 1:35:46 PM 3/8/2024 2:58:30 PM				
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