

# COLUMBIA METROPOLITAN DISTRICT

141 Union Boulevard, Suite 150  
Lakewood, Colorado 80228-1898  
Tel: 303-987-0835 • 800-741-3254  
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## NOTICE OF SPECIAL MEETING AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expiration:</u>
Robert Haddad, Jr.	President	2022/May 2022
Carla D. Ladd	Vice President	2022/May 2022
Marion L. Ladd	Treasurer/Secretary	2023/May 2023
<b>VACANT</b>		2023/May 2023
<b>VACANT</b>		2022/May 2022

**DATE:**        **Wednesday, July 29, 2020**

**TIME:**        6:30 P.M.

**PLACE:**        DUE TO CONCERNS REGARDING THE SPREAD OF THE CORONAVIRUS (COVID-19) AND THE BENEFITS TO THE CONTROL OF THE SPREAD OF THE VIRUS BY LIMITING IN-PERSON CONTACT, THIS DISTRICT BOARD MEETING WILL BE HELD BY CONFERENCE CALL WITHOUT ANY INDIVIDUALS (NEITHER DISTRICT REPRESENTATIVES NOR THE GENERAL PUBLIC) ATTENDING IN PERSON. IF YOU WOULD LIKE TO ATTEND THIS MEETING, PLEASE CALL IN TO THE CONFERENCE BRIDGE AT **1-877-250-3814** AND WHEN PROMPTED, DIAL IN THE PASSCODE OF **5592663**.

### I.        ADMINISTRATIVE MATTERS

A.        Present Disclosures of Potential Conflicts of Interest.

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B.        Approve Agenda, confirm location of the meeting and posting of meeting notices.

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C.        Review and approve Minutes of the November 18, 2019 Regular Meeting and June 11, 2020 Work Session Meeting (enclosures).

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D.        Consider appointment of qualified individuals to fill vacancies on the Board of Directors.

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E.        Discuss results of the cancelled May 5, 2020 Regular Election (enclosure).

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- F. Consider appointment of Officers:  
President \_\_\_\_\_  
Treasurer \_\_\_\_\_  
Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_

G. \_\_\_\_\_

II. PUBLIC COMMENT

A. \_\_\_\_\_

III. MAINTENANCE MATTERS AND IMPROVEMENTS

A. Landscape Maintenance Update.  
\_\_\_\_\_

B. Lighting Plan.  
\_\_\_\_\_

1. Ratify approval of Winter Watering one-time occurrence.  
\_\_\_\_\_

2. Ratify approval of Annual Color Selection.  
\_\_\_\_\_

3. Discuss status of possible architectural lighting in the medians.  
\_\_\_\_\_

4. Discuss status of median at East Orchard and South Telluride.  
\_\_\_\_\_

C. Discuss landscape site visit.  
\_\_\_\_\_

1. Review and consider approval of plant replacement and additional items.  
\_\_\_\_\_

D. \_\_\_\_\_

IV. FINANCIAL MATTERS

- A. Ratify approval of payment of claims through the periods ending as follows (enclosures):

Fund	Period Ending Nov. 8, 2019	Period Ending Dec. 30, 2019	Period Ending Jan. 10, 2020	Period Ending Feb. 10, 2020
General	\$ 9,204.60	\$ 16,868.34	\$ 4,549.73	\$ 3,371.50
<b>Total Claims</b>	<b>\$ 9,204.60</b>	<b>\$ 16,868.34</b>	<b>\$ 4,549.73</b>	<b>\$ 3,371.50</b>

Fund	Period Ending Mar. 12 2020	Period Ending Apr. 13, 2020	Period Ending May 11, 2020	Period Ending June 15, 2020
General	\$ 7,545.65	\$ 5,135.08	\$ 4,074.88	\$ 20,249.03
<b>Total Claims</b>	<b>\$ 7,545.65</b>	<b>\$ 5,135.08</b>	<b>\$ 4,074.88</b>	<b>\$ 20,249.03</b>

- B. Review and approve payment of claims through the period ending July 7, 2020 as follows (to be distributed):

General Fund:	\$	2,066.70
<b>Total:</b>	<b>\$</b>	<b>2,066.70</b>

- C. Review and accept unaudited financial statements and balance sheet as of June 30, 2020 (enclosure).

- D. Ratify approval of the preparation, execution and filing of the Application for Exemption from Audit for 2019 (enclosure - copy of application).

V. LEGAL MATTERS

- A. \_\_\_\_\_

VI. OTHER BUSINESS

- A. \_\_\_\_\_

- VII. ADJOURNMENT **THE NEXT REGULAR MEETING IS SCHEDULED FOR NOVEMBER 23, 2020 (BUDGET HEARING).**

## RECORD OF PROCEEDINGS

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### MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE COLUMBIA METROPOLITAN DISTRICT HELD NOVEMBER 18, 2019

A Regular Meeting of the Board of Directors of the Columbia Metropolitan District (referred to hereafter as the "Board") was convened on Monday, the 18<sup>th</sup> day of November, 2019, at 6:30 P.M., at the Trails Recreation Center, 16799 East Lake Avenue, Centennial, Colorado. The meeting was open to the public.

#### ATTENDANCE

#### Directors In Attendance Were:

Robert Haddad, Jr.  
Carla D. Ladd  
Marion Ladd

#### Also In Attendance Were:

David Solin; Special District Management Services, Inc. ("SDMS")  
  
Chris Marquis; JBK Landscape, LLC ("JBK") (for a portion)

#### DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

Disclosure of Potential Conflicts of Interest: The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board of Directors and to the Secretary of State.

Mr. Solin noted that a quorum was present and requested that the Directors consider whether they had any new conflicts of interest which had not been previously disclosed. Mr. Solin noted for the record that Director Haddad is the Vice President of the Hills at Piney Creek Homeowners Association. Mr. Solin also noted for the record that there were no additional disclosures and incorporated for the record those applicable disclosures made by the Board members prior to this meeting and in accordance with statute.

#### ADMINISTRATIVE MATTERS

Agenda: Mr. Solin distributed for the Board's review and approval a proposed Agenda for the District's Regular Meeting.

Following discussion, upon motion duly made by Director C. Ladd, seconded by Director M. Ladd and, upon vote, unanimously carried, the Agenda was approved, as presented.

## RECORD OF PROCEEDINGS

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**Board Vacancies:** The Board entered into discussion regarding vacancies on the Board of Directors. It was noted that there were no interested eligible candidates at this time.

**Minutes:** The Board reviewed Minutes of the June 17, 2019 Regular Meeting, July 31, 2019 Work Session Meeting, and October 14, 2019 Special Meeting.

Following discussion, upon motion duly made by Director M. Ladd, seconded by Director C. Ladd and, upon vote, unanimously carried, the Minutes of the June 17, 2019 Regular Meeting, July 31, 2019 Work Session Meeting, and October 14, 2019 Special Meeting were approved, as presented.

**Resolution No. 2019-11-01; Establishing Regular 2020 Meeting Dates, Time, and Location, Designating District Website, and Establishing Location for 24-Hour Posting:** The Board entered into discussion regarding Resolution No. 2019-11-01; Resolution Establishing Regular 2020 Meeting Dates, Time and Location, Designating District Website, and Establishing Posting Location for 24-Hour Notices.

Following discussion, upon motion duly made by Director Haddad, seconded by Director C. Ladd and, upon vote, unanimously carried, the Board adopted Resolution No. 2019-11-01; Resolution Establishing Regular 2020 Meeting Dates, Time and Location, Designating District Website, and Establishing Posting Location for 24-Hour Notices. The Board determined to hold regular meetings on June 12 (Work Session) at 12:00 p.m. and June 22 and November 23 at 6:30 p.m. in 2020. A copy of the Resolution is attached hereto and incorporated herein by this reference.

**Eligible Governmental Entity Agreement (“EGE”) with Statewide Portal Authority of the State of Colorado for District Website (“SIPA”):** The Board discussed an EGE with SIPA for a District Website.

Following discussion, upon motion duly made by C. Ladd, seconded by Director M. Ladd and, upon vote, unanimously carried, the Board approved the EGE with SIPA for an amount not to exceed \$600.00 for the District website.

**§32-1-809, C.R.S. (Transparency Notice):** The Board entered into discussion regarding §32-1-809, C.R.S. reporting requirements and mode of eligible elector notification.

Following discussion, the Board determined to post the required information to the SDA website and the District website when established.

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## RECORD OF PROCEEDINGS

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**PUBLIC  
COMMENTS**

There were no public comments at this time.

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**MAINTENANCE  
MATTERS &  
IMPROVEMENTS**

**Landscape Maintenance Update:** Mr. Marquis and the Board discussed the District Landscape Maintenance Update.

Following discussion, upon motion duly made by C. Ladd, seconded by Director M. Ladd and, upon vote, unanimously carried, the Board approved Winter Watering for one occurrence and the annual color selection.

**Lighting Plan:** Mr. Solin and Mr. Marquis discussed with the Board the feasibility of developing a median architectural lighting plan.

Following discussion, the Board directed Mr. Solin to confirm that the City of Centennial and Arapahoe County will allow lighting, then contact IREA to obtain approval for power on the medians. It was noted that if approvals are obtained, the Board directed Mr. Marquis to begin the process of preparing a lighting plan.

**Median at Orchard Road and South Telluride Street:** Mr. Solin and Mr. Marquis discussed with the Board the median at Orchard Road and Telluride Street. The District would like to explore conveyance of the median into the District, and assumption of responsibilities for landscape design and maintenance of the median. The District would also like to see lighting on the median.

Following discussion, the Board directed Mr. Solin to visit the City of Centennial to discuss the median.

**Median Repairs:** Mr. Solin and Mr. Marquis discussed with the Board the current status of the median curb repairs.

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**FINANCIAL  
MATTERS**

**Claims:** The Board reviewed the payment of claims through the periods ending as follows:

Fund	Period ending July 11, 2019	Period ending Aug. 22, 2019	Period ending Sept. 13, 2019
General	\$ 17,750.80	\$ 15,327.56	\$ 8,327.75
<b>Total Claims</b>	<b>\$ 17,750.80</b>	<b>\$ 15,237.56</b>	<b>\$ 8,327.75</b>

Fund	Period ending Oct. 24, 2019
General	\$ 5,942.65
<b>Total Claims</b>	<b>\$ 5,942.65</b>

## RECORD OF PROCEEDINGS

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Following review, upon motion duly made by Director M. Ladd, seconded by Director C. Ladd and, upon vote, unanimously carried, the Board ratified approval of the payment of claims as presented.

The Board then reviewed the payment of claims through the period ending November 8, 2019, totaling \$10,281.10.

Following review, upon motion duly made by Director M. Ladd, seconded by Director C. Ladd and, upon vote, unanimously carried, the Board approved the payment of claims, as amended and directed Mr. Solin to create an account on Bill.com.

**Unaudited Financial Statements:** The Board discussed the unaudited financial statements and balance sheet, dated September 30, 2019.

Following discussion, upon motion duly made by Director M. Ladd, seconded by Director Haddad and, upon vote, unanimously carried, the Board accepted the unaudited financial statements and balance sheet, dated September 30, 2019.

**Addendum to the Management Agreement with SDMS, for Inclusion of Accounting Services:** The Board discussed an Addendum to the Management Agreement with SDMS, for inclusion of Accounting Services.

Following discussion, upon motion duly made by Director C. Ladd, seconded by Director M. Ladd and, upon vote, unanimously carried, the Board approved the Addendum to the Management Agreement with SDMS, for inclusion of Accounting Services.

**Application for Exemption from 2019 Audit:** The Board entered into discussion regarding the appointment of the District Accountant to prepare the Application for Exemption from 2019 Audit.

Following discussion, upon motion duly made by Director M. Ladd, seconded by Director Haddad and, upon vote, unanimously carried, the Board authorized the appointment of the District Accountant to prepare the Application for Exemption from 2019 Audit.

**2019 Budget Amendment Hearing:** The President opened the Public Hearing to consider an Amendment to the 2019 Budget and to discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of a Resolution to Amend the 2019 Budget and the date, time and location of the Public Hearing was made in a newspaper having general

## RECORD OF PROCEEDINGS

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circulation within the District. No written objections were received prior to this Public Hearing. No public comments were received and the Public Hearing was closed.

Following discussion, the Board determined that an amendment to the 2019 Budget was not necessary.

**2020 Budget Hearing:** The President opened the Public Hearing to consider the proposed 2020 Budget and to discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of the 2020 Budget and the date, time and location of the Public Hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this Public Hearing. No public comments were received and the Public Hearing was closed.

Mr. Solin reviewed the estimated 2019 expenditures and the proposed 2020 expenditures.

Following discussion, the Board considered adoption of Resolution No. 2019-11-02; Resolution to Adopt the 2020 Budget and Appropriate Sums of Money, and Resolution No. 2019-11-03; Resolution to Set Mill Levies (for the General Fund at 3.000 mills, Debt Service Fund at 0.000 mills and for Other Fund(s) at 0.000 mills, for a total mill levy of 3.000 mills). Upon motion duly made by Director C. Ladd, seconded by Director M. Ladd and, upon vote, unanimously carried, the Resolutions were adopted, as discussed, and execution of the Certification of Budget and Certification of Mill Levies was authorized, subject to receipt of final Certification of Assessed Valuation from the County on or before December 10, 2019. Mr. Solin was authorized to transmit the Certification of Mill Levies to the Board of County Commissioners of Arapahoe County not later than December 15, 2019. Mr. Solin was also authorized to transmit the Certification of Budget to the Division of Local Government not later than January 30, 2020. Copies of the adopted Resolutions are attached hereto and incorporated herein by this reference.

**DLG-70 Mill Levy Certification Form:** The Board considered authorizing the District Accountant to prepare and sign the DLG-70 Mill Levy Certification form for certification to the Board of County Commissioners and other interested parties.

Following discussion, upon motion duly made by Director C. Ladd, seconded by Director M. Ladd and, upon vote, unanimously carried, the Board authorized the District Accountant to prepare and sign the DLG-70 Mill Levy Certification form for certification to the Board of County Commissioners and other interested parties.



## RECORD OF PROCEEDINGS

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**2021 Budget Preparation:** The Board discussed the preparation of the 2021 Budget.

Following discussion, upon motion duly made by Director C. Ladd, seconded by Director M. Ladd and, upon vote, unanimously carried, the Board appointed the District Accountant to prepare the 2021 Budget. The Board determined to hold the public hearing to consider adoption of the 2021 Budget on Monday, November 23, 2020 at 6:30 p.m. at the regular meeting location.

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### **LEGAL MATTERS**

**Resolution No. 2019-11-04; Resolution Calling a Regular Election for Directors on May 5, 2020, Appointing the Designated Election Official (“DEO”), and Authorizing the DEO to Perform all Tasks Required for the Conduct of a Mail Ballot Election (“Resolution No. 2019-11-04”):** The Board discussed Resolution No. 2019-11-04.

Following discussion, upon motion duly made by Director Haddad, seconded by Director M. Ladd and, upon vote, unanimously carried, the Board adopted Resolution No. 2019-11-04 and designated Mr. Solin as DEO to perform all tasks required for the conduct of a mail ballot election.

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### **OTHER BUSINESS MATTERS**

There were no other business matters for discussion at this time.

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### **ADJOURNMENT**

There being no further business to come before the Board at this time, upon motion duly made by Director M. Ladd, seconded by Director C. Ladd and, upon vote, unanimously carried, the meeting was adjourned.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

# RECORD OF PROCEEDINGS

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## MINUTES OF A WORK SESSION MEETING OF THE BOARD OF DIRECTORS OF THE COLUMBIA METROPOLITAN DISTRICT HELD JUNE 11, 2020

A Work Session Meeting of the Board of Directors of the Columbia Metropolitan District (referred to hereafter as the "Board") was convened on Thursday, the 11<sup>th</sup> day of June, 2020, at 12:00 P.M., at Tuscany Recreation Association Parking Lot, 5885 S Biscay St, Aurora, CO 80015. Meeting was conducted consistent with proper Social Distancing Guidelines in response to the COVID-19 pandemic. The meeting was open to the public.

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### ATTENDANCE

#### Directors In Attendance Were:

Robert Haddad, Jr.  
Carla D. Ladd

Following discussion, upon motion duly made by Director Carla Ladd, seconded by Director Haddad and, upon vote, unanimously carried, the absence of Director Marion Ladd was excused.

#### Also In Attendance Were:

David Solin; Special District Management Services, Inc. ("SDMS")

Chris Marquis; JBK Landscape, LLC ("JBK")

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### DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

**Disclosure of Potential Conflicts of Interest:** The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board of Directors and to the Secretary of State.

Mr. Solin noted that a quorum was present and requested that the Directors consider whether they had any new conflicts of interest which had not been previously disclosed. Mr. Solin noted for the record that Director Haddad is the Vice President of the Hills at Piney Creek Homeowners Association. Mr. Solin also noted for the record that there were no additional disclosures and incorporated for the record those applicable disclosures made by the Board members prior to this meeting and in accordance with statute.

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## RECORD OF PROCEEDINGS

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### ADMINISTRATIVE MATTERS

**Agenda:** Mr. Solin distributed for the Board's review and approval a proposed Agenda for the District's Work Session Meeting.

Following discussion, upon motion duly made by Director Carla Ladd, seconded by Director Haddad and, upon vote, unanimously carried, the Agenda was approved, as presented.

**Approval of Meeting Location:** The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting.

Following discussion, upon motion duly made by Director Carla Ladd, seconded by Director Haddad and, upon vote, unanimously carried, the Board determined that the meeting location was in accordance with statute, as it was conducted at a location within the boundaries of the District. The Board further noted that notice of this location was duly posted and that they have not received any objections to the location or any requests that the meeting place be changed by taxpaying electors within its boundaries.

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### MAINTENANCE MATTERS AND IMPROVEMENTS

**Site Visit to Review District Landscaping:** The Board, Mr. Solin, and Mr. Marquis toured the District's landscaped areas to review the current state. Mr. Marquis was directed to complete an inventory of the plant material needing to be replaced, after the planned upcoming JBK Pruning. Mr. Solin was directed to work with the City of Centennial to discuss transferring the median on South Telluride and East Orchard to the District. Mr. Marquis was directed to prepare a proposal to restore the median at South Telluride and East Orchard into a design consistent with the District's other medians.

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### ADJOURNMENT

There being no further business to come before the Board at this time, upon motion duly made, seconded and, upon vote, unanimously carried, the meeting was adjourned.

Respectfully submitted,

By \_\_\_\_\_  
Secretary for the Meeting

**NOTICE OF CANCELLATION**  
**and**  
**CERTIFIED STATEMENT OF RESULTS**  
§1-13.5-513(6), 32-1-104, 1-11-103(3) C.R.S.

**NOTICE IS HEREBY GIVEN** by the Columbia Metropolitan District, Arapahoe County, Colorado, that at the close of business on the sixty-third day before the election, there were not more candidates for director than offices to be filled, including candidates filing affidavits of intent to be write-in candidates; therefore, the election to be held on May 5, 2020 is hereby canceled pursuant to section 1-13.5-513(6) C.R.S.

The following candidates are declared elected for the following terms of office:

<u>Name</u>	<u>Term</u>
Marion L. Ladd	Second Regular Election, May 2023
VACANT	Second Regular Election, May 2023
VACANT	Next Regular Election, May 2022

/s/ David Solin  
(Designated Election Official)

Contact Person for the District:	David Solin
Telephone Number of the District:	303-987-0835
Address of the District:	141 Union Boulevard, Suite 150, Lakewood, CO 80228
District Facsimile Number:	303-987-2032
District Email:	dsolin@sdmsi.com

Columbia Metropolitan District  
November-19

	General	Debt	Capital	Totals
Disbursements	\$ 9,204.60	\$ -	\$ -	\$ 9,204.60
	\$ -	\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$9,204.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,204.60</b>

Report Criteria:  
Report type: GL detail  
Check.Type = {<->} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>4799-M</b>										
	11/08/2019	4799	4	IREA	OCT 19 - LIG	1	1-794	.00	954.00	954.00
Total 4799:								.00		954.00
<b>4800-M</b>										
	11/08/2019	4800	2	JBK Landscape, LLC	24734	1	1-810	.00	1,268.75	1,268.75
Total 4800:								.00		1,268.75
<b>4801-M</b>										
	11/08/2019	4801	8	Simmons & Wheeler, PC	25108	1	1612	.00	3,000.00	3,000.00
Total 4801:								.00		3,000.00
<b>4802-C</b>										
	11/08/2019	4802		Special Dist Mgmt Svcs	OCTOBER 2		1-612	.00	2,450.00	2,450.00
	11/08/2019	4802		Special Dist Mgmt Svcs	OCTOBER 2		1-614	.00	1,358.00	1,358.00
	11/08/2019	4802		Special Dist Mgmt Svcs	OCTOBER 2		1-685	.00	88.15	88.15
Total 4802:								.00		3,896.15
<b>20191108</b>										
	11/08/2019	20191108	4	IREA	18500 OCT 1	1	1-794	.00	42.00	42.00
	11/08/2019	20191108	4	IREA	5902 OCT 19	1	1-794	.00	43.70	43.70
Total 20191108:								.00		85.70
Grand Totals:								.00		9,204.60

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
1-310	7,704.15	16,908.75-	9,204.60-
1612	3,000.00	.00	3,000.00
1-612	7,350.00	4,900.00-	2,450.00
1-614	4,074.00	2,716.00-	1,358.00
1-685	176.30	88.15-	88.15
1-794	1,039.70	.00	1,039.70
1-810	1,268.75	.00	1,268.75

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GL Account	Debit	Credit	Proof
Grand Totals:	24,612.90	24,612.90-	.00

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Report Criteria:  
Report type: GL detail  
Check.Type = {<-} "Adjustment"

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**Columbia Metropolitan District  
December-19**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
<b>Disbursements</b>	\$ 16,868.34	\$ -	\$ -	\$ 16,868.34
	\$ -	\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$16,868.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,868.34</b>



## Report Criteria:

Report type: GL detail

Check.Type = {&lt;-&gt;} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>4802</b>										
	12/27/2019	4802	1	Special Dist Mgmt S	OCTOBER 2	1	1-612	.00	2,450.00-	2,450.00- V
	12/27/2019	4802	1	Special Dist Mgmt S	OCTOBER 2	2	1-614	.00	1,358.00-	1,358.00- V
	12/27/2019	4802	1	Special Dist Mgmt S	OCTOBER 2	3	1-685	.00	88.15-	88.15- V
	Total 4802:								.00	3,896.15-
<b>4813</b>										
	12/30/2019	4813	13	Aurora Media Group	97183	1	1-685	.00	31.45	31.45
	Total 4813:								.00	31.45
<b>4814</b>										
	12/30/2019	4814	11	Colorado Special Di	POL-000052	1	1-670	.00	400.00	400.00
	12/30/2019	4814	11	Colorado Special Di	POL-000272	1	1-670	.00	3,636.00	3,636.00
	Total 4814:								.00	4,036.00
<b>4815</b>										
	12/30/2019	4815	5	ECCV Water & Sani	18500 11/19	1	1-794	.00	87.72	87.72
	12/30/2019	4815	5	ECCV Water & Sani	20050.5 11/1	1	1-794	.00	694.76	694.76
	Total 4815:								.00	782.48
<b>4816</b>										
	12/30/2019	4816	2	JBK Landscape, LL	245710	1	1-910	.00	2,415.00	2,415.00
	12/30/2019	4816	2	JBK Landscape, LL	245711	1	1-910	.00	2,415.00	2,415.00
	12/30/2019	4816	2	JBK Landscape, LL	245712	1	1-910	.00	2,415.00	2,415.00
	Total 4816:								.00	7,245.00
<b>4817</b>										
	12/30/2019	4817	10	McGeady Becher P.	118	1	1-635	.00	200.00	200.00
	Total 4817:								.00	200.00
<b>4818</b>										
	12/30/2019	4818	1	Special Dist Mgmt S	61761	1	1-612	.00	910.00	910.00
	12/30/2019	4818	1	Special Dist Mgmt S	61761	2	1-614	.00	1,638.00	1,638.00
	12/30/2019	4818	1	Special Dist Mgmt S	61761	3	1-685	.00	253.51	253.51
	Total 4818:								.00	2,801.51
<b>4819</b>										
	12/30/2019	4819	12	T. Charles Wilson In	8070	1	1-670	.00	775.00	775.00
	Total 4819:								.00	775.00
<b>4820</b>										
	12/30/2019	4820	1	Special Dist Mgmt S	OCTOBER 2	1	1-612	.00	2,450.00	2,450.00
	12/30/2019	4820	1	Special Dist Mgmt S	OCTOBER 2	2	1-614	.00	1,358.00	1,358.00
	12/30/2019	4820	1	Special Dist Mgmt S	OCTOBER 2	3	1-685	.00	88.15	88.15

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 4820:								.00		3,896.15
<b>20191201</b>										
	12/30/2019	20191201	4	IREA	53065300 12	1	1-794	.00	954.00	954.00 M
Total 20191201:								.00		954.00
<b>20191202</b>										
	12/30/2019	20191202	4	IREA	51968300 11/	1	1-794	.00	21.90	21.90 M
Total 20191202:								.00		21.90
<b>20191203</b>										
	12/30/2019	20191203	4	IREA	53302100 11/	1	1-794	.00	21.00	21.00 M
Total 20191203:								.00		21.00
Grand Totals:								.00		16,868.34

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
1-310	3,896.15	20,764.49-	16,868.34-
1-612	3,360.00	2,450.00-	910.00
1-614	2,996.00	1,358.00-	1,638.00
1-635	200.00	.00	200.00
1-670	4,811.00	.00	4,811.00
1-685	373.11	88.15-	284.96
1-794	1,779.38	.00	1,779.38
1-910	7,245.00	.00	7,245.00
<b>Grand Totals:</b>	<b>24,660.64</b>	<b>24,660.64-</b>	<b>.00</b>

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

**Columbia Metropolitan District  
January-20**

	<u>General</u>		<u>Debt</u>		<u>Capital</u>		<u>Totals</u>
<b>Disbursements</b>	\$ 4,549.73	\$	-	\$	-	\$	4,549.73
	\$ -	\$	-	\$	-	\$	-
<b>Total Disbursements from Checking Acct</b>	<b>\$4,549.73</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$4,549.73</b>

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>4821</b>	01/10/2020	4821	5	ECCV Water & Sani	18500 12/19	1	1-794	.00	13.00	13.00
Total 4821:								.00		13.00
<b>4822</b>	01/10/2020	4822	2	JBK Landscape, LL	325701	1	1-910	.00	2,415.00	2,415.00
Total 4822:								.00		2,415.00
<b>4823</b>	01/10/2020	4823	14	L. Paul Goedecke, P	9/2019-12/20	1	1-612	.00	97.18	97.18
Total 4823:								.00		97.18
<b>4824</b>	01/10/2020	4824	7	Ladd, Marion	BANK FEE R	1	1-685	.00	12.00	12.00
Total 4824:								.00		12.00
<b>4825</b>	01/10/2020	4825	1	Special Dist Mgmt S	63296-12/20	1	1-612	.00	504.00	504.00
	01/10/2020	4825	1	Special Dist Mgmt S	63296-12/20	2	1-614	.00	504.00	504.00
	01/10/2020	4825	1	Special Dist Mgmt S	63296-12/20	3	1-685	.00	7.87	7.87
Total 4825:								.00		1,015.87
<b>20200101</b>	01/10/2020	20200101	4	IREA	5902 12/19	1	1-794	.00	21.68	21.68 M
Total 20200101:								.00		21.68
<b>20200102</b>	01/10/2020	20200102	4	IREA	18500 12/19	1	1-794	.00	21.00	21.00 M
Total 20200102:								.00		21.00
<b>20200103</b>	01/10/2020	20200103	4	IREA	LIGHT ORC	1	1-794	.00	954.00	954.00 M
Total 20200103:								.00		954.00
Grand Totals:								.00		4,549.73

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
1-310	.00	4,549.73-	4,549.73-
1-612	601.18	.00	601.18

**Columbia Metropolitan District  
February-20**

	<b>General</b>	<b>Debt</b>	<b>Capital</b>	<b>Totals</b>
<b>Disbursements</b>	\$ 3,371.50	\$ -	\$ -	\$ 3,371.50
	\$ -	\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$3,371.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,371.50</b>

Report Criteria:

Report type: GL detail

Check.Type = {<->} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
<b>4826</b>										
02/20	02/10/2020	4826	13	Aurora Media Group	97720	1	1-685	.00	50.30	50.30
Total 4826:								.00		50.30
<b>4827</b>										
02/20	02/10/2020	4827	5	ECCV Water & Sani	8930003 01/	1	1-794	.00	14.00	14.00
02/20	02/10/2020	4827	5	ECCV Water & Sani	894003 01/2	1	1-794	.00	14.00	14.00
Total 4827:								.00		28.00
<b>4828</b>										
02/20	02/10/2020	4828	1	Special Dist Mgmt S	01/2020	1	1-612	.00	842.00	842.00
02/20	02/10/2020	4828	1	Special Dist Mgmt S	01/2020	2	1-614	.00	616.00	616.00
02/20	02/10/2020	4828	1	Special Dist Mgmt S	01/2020	3	1-685	.00	98.09	98.09
02/20	02/10/2020	4828	1	Special Dist Mgmt S	01/2020	4	1-635	.00	140.00	140.00
Total 4828:								.00		1,696.09
<b>4829</b>										
02/20	02/10/2020	4829	15	Special District Asso	2020 RENE	1	1-677	.00	600.32	600.32
Total 4829:								.00		600.32
<b>20200201</b>										
02/20	02/10/2020	20200201	4	IREA	51968300 01	1	1-794	.00	21.79	21.79 M
Total 20200201:								.00		21.79
<b>20200202</b>										
02/20	02/10/2020	20200202	4	IREA	53302100 01	1	1-794	.00	21.00	21.00 M
Total 20200202:								.00		21.00
<b>20200203</b>										
02/20	02/10/2020	20200203	4	IREA	53065300 01	1	1-794	.00	954.00	954.00 M
Total 20200203:								.00		954.00
Grand Totals:								.00		3,371.50

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
1-310	.00	3,371.50-	3,371.50-
1-612	842.00	.00	842.00
1-614	616.00	.00	616.00
1-635	140.00	.00	140.00
1-677	600.32	.00	600.32

**Columbia Metropolitan District  
March-20**

	<b>General</b>	<b>Debt</b>	<b>Capital</b>	<b>Totals</b>
<b>Disbursements</b>	\$ 7,545.65	\$ -	\$ -	\$ 7,545.65
	\$ -	\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$7,545.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,545.65</b>

Columbia Metropolitan District

March 2020 Bill.Com

Vendor	Invoice #	Date	Due Date	Amount	Account Number
CNA Surety	58288085	3/12/2020	3/12/2020	\$ 255.00	1670
ECCV Water & Sanitation District	8940003	1/10 2/29/2020	3/12/2020	\$ 14.00	1794
ECCV Water & Sanitation District	8930003	1/10 2/29/2020	3/12/2020	\$ 14.00	1794
IREA	51968300	1/10 2/21/2020	3/12/2020	\$ 21.79	1794
IREA	53302100	1/10 2/19/2020	3/12/2020	\$ 21.00	1794
IREA	53065300	1/10 3/2/2020	3/12/2020	\$ 954.00	1794
JBK Landscape, LLC	325702	2/1/2020	3/12/2020	\$ 2,415.00	1910
JBK Landscape, LLC	325703	3/1/2020	3/12/2020	\$ 2,415.00	1910
McGeady Becher P.C.	9B 01/20	1/31/2020	3/12/2020	\$ -	1635
Special Dist Mgmt Svcs	Feb-20	2/29/2020	3/12/2020	\$ 70.00	1635
Special Dist Mgmt Svcs	Feb-20	2/29/2020	3/12/2020	\$ 154.00	1614
Special Dist Mgmt Svcs	Feb-20	2/29/2020	3/12/2020	\$ 69.86	1685
Special Dist Mgmt Svcs	Feb-20	2/29/2020	3/12/2020	\$ 1,092.00	1612
Trails Recreation Center	June 2020 Room Rentals	3/11/2020	3/12/2020	\$ 50.00	1685
				<b>\$ 7,545.65</b>	

**Updated 3/25/20 to lower Trails payment by 50.00 for one room rental instead of 2.**



**Columbia Metropolitan District  
April-20**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 5,135.08	\$ -	\$ -	\$ 5,135.08
	\$ -	\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$5,135.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,135.08</b>

Columbia Metropolitan District

Apr-20

Vendor	Invoice #	Date	Due Date	Amount	Account Number
Aurora Media Group, LLC	98384	3/27/2020	4/13/2020	\$ 43.50	1635
IREA	53302100	3/20 3/17/2020	4/13/2020	\$ 21.00	1794
IREA	51968300	3/20 3/19/2020	4/13/2020	\$ 21.68	1794
IREA	53065300	3/20 4/1/2020	4/13/2020	\$ 954.00	1794
McGeady Becher P.C.	9B 02/2020	2/29/2020	4/13/2020	\$ 80.00	1635
Special Dist Mgmt Svcs	Mar-20	3/31/2020	4/13/2020	\$ 224.00	1635
Special Dist Mgmt Svcs	Mar-20	3/31/2020	4/13/2020	\$ 896.00	1614
Special Dist Mgmt Svcs	Mar-20	3/31/2020	4/13/2020	\$ 37.57	1685
Special Dist Mgmt Svcs	Mar-20	3/31/2020	4/13/2020	\$ 2,702.00	1612
United States Treasury	2019 Payroll Taxes	3/9/2020	4/13/2020	\$ 155.33	1315
				<b>\$ 5,135.08</b>	

**Columbia Metropolitan District  
May-20**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
<b>Disbursements</b>	\$ 4,074.88	\$ -	\$ -	\$ 4,074.88
	\$ -	\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$4,074.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,074.88</b>

Columbia Metropolitan District

May-20

Vendor	Invoice #	Date	Due Date	Amount	Account Number
ECCV Water & Sanitation District	8930003 3/20	3/31/2020	5/11/2020	\$ 14.00	1794
ECCV Water & Sanitation District	8940003 3/20	3/31/2020	5/11/2020	\$ 14.00	1794
ECCV Water & Sanitation District	8940003 04/20	4/29/2020	5/11/2020	\$ 267.01	1794
ECCV Water & Sanitation District	8930003 04/20	4/29/2020	5/11/2020	\$ 14.00	1794
IREA	51968300 04/20	4/20/2020	5/11/2020	\$ 21.68	1794
IREA	53302100 04/20	4/16/2020	5/11/2020	\$ 21.00	1794
JBK Landscape, LLC	INV63524	4/7/2020	5/11/2020	\$ 2,415.00	1910
McGeady Becher P.C.	9B 03/20	3/31/2020	5/11/2020	\$ 80.00	1635
Special Dist Mgmt Svcs	Apr-20	4/30/2020	5/11/2020	\$ 14.00	1670
Special Dist Mgmt Svcs	Apr-20	4/30/2020	5/11/2020	\$ 28.00	1635
Special Dist Mgmt Svcs	Apr-20	4/30/2020	5/11/2020	\$ 798.00	1614
Special Dist Mgmt Svcs	Apr-20	4/30/2020	5/11/2020	\$ 24.19	1685
Special Dist Mgmt Svcs	Apr-20	4/30/2020	5/11/2020	\$ 364.00	1612
				<b>\$ 4,074.88</b>	

**Columbia Metropolitan District  
June-20**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
<b>Disbursements</b>	\$ 20,429.03	\$ -	\$ -	\$ 20,429.03
	\$ -	\$ -	\$ -	\$ -
<b>Total Disbursements from Checking Acct</b>	<b>\$20,429.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,429.03</b>

## Columbia Metropolitan District

Jun-20

Vendor	Invoice #	Date	Due Date	Amount	Account Number
ECCV Water & Sanitation District	8940003	05/20	5/31/2020	6/15/2020	\$ 480.99 1794
ECCV Water & Sanitation District	8930003	05/20	5/31/2020	6/15/2020	\$ 700.70 1794
IREA	53302100	05/20	5/18/2020	6/15/2020	\$ 21.00 1794
IREA	53065300	05/20	5/1/2020	6/15/2020	\$ 954.00 1794
IREA	51968300	05/20	5/20/2020	6/15/2020	\$ 21.90 1794
IREA	53065300	06/20	6/1/2020	6/15/2020	\$ 954.00 1794
JBK Landscape, LLC	INV67781		5/31/2020	6/15/2020	\$ 245.65 1810
JBK Landscape, LLC	INV65696		5/1/2020	6/15/2020	\$ 2,415.00 1910
JBK Landscape, LLC	INV68025		5/31/2020	6/15/2020	\$ 9,810.00 1690
JBK Landscape, LLC	INV66068		5/14/2020	6/15/2020	\$ 94.16 1810
JBK Landscape, LLC	INV67866		6/1/2020	6/15/2020	\$ 2,415.00 1910
Special Dist Mgmt Svcs	May-20		5/31/2020	6/15/2020	\$ 238.00 1635
Special Dist Mgmt Svcs	May-20		5/31/2020	6/15/2020	\$ 252.00 1614
Special Dist Mgmt Svcs	May-20		5/31/2020	6/15/2020	\$ 6.63 1685
Special Dist Mgmt Svcs	May-20		5/31/2020	6/15/2020	\$ 1,820.00 1612
					<b>\$ 20,429.03</b>

**Columbia Metropolitan District  
July-20**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
<b>Disbursements</b>	\$ 1,882.00	\$ -	\$ -	\$ 1,882.00
<b>Payroll</b>	\$ 184.70	\$ -	\$ -	\$ 184.70
<b>Total Disbursements from Checking Acct</b>	<b>\$2,066.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,066.70</b>

Columbia Metropolitan District

Jul-20

Vendor	Invoice #	Date	Due Date	Amount	Account Number
IREA	53302100	June 2020 6/16/2020	7/7/2020	\$ 21.00	1794
IREA	51968300	June 2020 6/18/2020	7/7/2020	\$ 21.90	1794
JBK Landscape, LLC	INV68496	6/15/2020	7/7/2020	\$ 205.25	1810
McGeady Becher P.C.	9B	May 2020 5/31/2020	7/7/2020	\$ 66.00	1675
Special Dist Mgmt Svcs		Jun-20 6/30/2020	7/7/2020	\$ 14.00	1615
Special Dist Mgmt Svcs		Jun-20 6/30/2020	7/7/2020	\$ 28.00	1635
Special Dist Mgmt Svcs		Jun-20 6/30/2020	7/7/2020	\$ 1,162.00	1614
Special Dist Mgmt Svcs		Jun-20 6/30/2020	7/7/2020	\$ 13.85	1685
Special Dist Mgmt Svcs		Jun-20 6/30/2020	7/7/2020	\$ 350.00	1612
				<b>\$ 1,882.00</b>	



**COLUMBIA METROPOLITAN DISTRICT**  
**Schedule of Cash Position**  
**June 30, 2020**

	Rate	Operating	Total
<b>Checking:</b>			
WellsFargo Checking		\$ 5,645.34	\$ 5,645.34
<b>Investments:</b>			
Colorado Business Bank CD		-	-
Colotrust	0.23%	581,481.91	581,481.91
<b>TOTAL FUNDS:</b>		<b>\$ 587,127.25</b>	<b>\$ 587,127.25</b>

**2020 Mill Levy Information**

Certified General Fund Mill Levy	3.000
Total Certified Mill Levy	3.000

**Board of Directors**

*	Robert Haddad
*	Carla D. Ladd
	Marion L. Ladd

\*Authorized signer on Checking Account

**COLUMBIA METROPOLITAN DISTRICT**

**FINANCIAL STATEMENTS**

**June 30, 2020**

COLUMBIA METROPOLITAN DISTRICT  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 June 30, 2020

	GENERAL	FIXED ASSETS	TOTAL MEMO ONLY
<b>Assets</b>			
WellsFargo Checking	\$ 5,645.34	\$ -	\$ 5,645.34
Colorado Business Bank CD	\$ -	\$ -	\$ -
Colotrust	\$ 581,481.91	\$ -	\$ 581,481.91
Property Taxes Receivable	\$ 86,528.02	\$ -	\$ 86,528.02
Total Current Assets	<u>\$ 673,655.27</u>	<u>\$ -</u>	<u>\$ 673,655.27</u>
<b>Capital Assets</b>			
Fixed Assets	\$ -	\$ 801,391.00	\$ 801,391.00
Total Capital Assets	<u>\$ -</u>	<u>\$ 801,391.00</u>	<u>\$ 801,391.00</u>
<b>Total Assets</b>	<u>\$ 673,655.27</u>	<u>\$ 801,391.00</u>	<u>\$ 1,475,046.27</u>
<b>Liabilities</b>			
Payroll Taxes Payable	\$ 20.62	\$ -	\$ 20.62
Total Liabilities	<u>\$ 20.62</u>	<u>\$ -</u>	<u>\$ 20.62</u>
<b>Deferred Inflows of Resources</b>			
Deferred Property Taxes	\$ 86,528.02	\$ -	\$ 86,528.02
Total Deferred Inflows of Resources	<u>\$ 86,528.02</u>	<u>\$ -</u>	<u>\$ 86,528.02</u>
<b>Fund Balance</b>			
Investment in Fixed Assets	\$ -	\$ 801,391.00	\$ 801,391.00
Fund Balance	\$ 482,462.32	\$ -	\$ 482,462.32
Current Year Earnings	\$ 104,644.31	\$ -	\$ 104,644.31
Total Fund Balances	<u>\$ 587,106.63</u>	<u>\$ 801,391.00</u>	<u>\$ 1,388,497.63</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 673,655.27</u>	<u>\$ 801,391.00</u>	<u>\$ 1,475,046.27</u>

**COLUMBIA METROPOLITAN DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the 6 Months Ending,**  
**June 30, 2020**  
**General Fund**

<u>Account Description</u>	<u>Period Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable) Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
Property Taxes	\$ 43,780.75	\$ 140,057.73	\$ 226,586.00	\$ (86,528.27)	61.8%
Specific Ownership Taxes	\$ 3,199.42	\$ 5,957.52	\$ 11,329.00	\$ (5,371.48)	52.6%
Interest Income	\$ 3,763.01	\$ 4,824.98	\$ 4,000.00	\$ 824.98	120.6%
<b>Total Revenues</b>	<u>\$ 50,743.18</u>	<u>\$ 150,840.23</u>	<u>\$ 241,915.00</u>	<u>\$ (91,074.77)</u>	<u>62.4%</u>
<b>Expenditures</b>					
Accounting	\$ 4,886.00	\$ 6,820.00	\$ 7,750.00	\$ 930.00	88.0%
Management	\$ 1,946.00	\$ 2,716.00	\$ 16,000.00	\$ 13,284.00	17.0%
Director's Fees	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0.0%
Election	\$ 693.50	\$ 903.50	\$ 1,500.00	\$ 596.50	60.2%
Insurance	\$ 14.00	\$ 869.32	\$ 6,200.00	\$ 5,330.68	14.0%
Legal	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0.0%
Miscellaneous Expense	\$ 313.26	\$ 661.51	\$ 1,000.00	\$ 338.49	66.2%
Plants & Tree Replacement	\$ 9,810.00	\$ 9,810.00	\$ 13,000.00	\$ 3,190.00	75.5%
Water Expense	\$ -	\$ -	\$ 8,750.00	\$ 8,750.00	0.0%
Treasurer's Fees	\$ 656.87	\$ 2,101.02	\$ 3,399.00	\$ 1,297.98	61.8%
Electricity	\$ 6,431.86	\$ 7,484.76	\$ 12,500.00	\$ 5,015.24	59.9%
Irrigation Repairs	\$ 339.81	\$ 339.81	\$ 2,000.00	\$ 1,660.19	17.0%
Winter Watering	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0.0%
Landscape Contract	\$ 7,245.00	\$ 14,490.00	\$ 30,500.00	\$ 16,010.00	47.5%
Emergency Reserve	\$ -	\$ -	\$ 6,798.00	\$ 6,798.00	0.0%
Contingency	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00	0.0%
<b>Total Expenditures</b>	<u>\$ 32,336.30</u>	<u>\$ 46,195.92</u>	<u>\$ 417,897.00</u>	<u>\$ 371,701.08</u>	<u>11.1%</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 18,406.88	\$ 104,644.31	\$ (175,982.00)	\$ 280,626.31	
Beginning Fund Balance	\$ 568,699.75	\$ 482,462.32	\$ 468,799.00	\$ 13,663.32	
<b>Ending Fund Balance</b>	<u>\$ 587,106.63</u>	<u>\$ 587,106.63</u>	<u>\$ 292,817.00</u>	<u>\$ 294,289.63</u>	

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

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

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

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

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

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

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

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

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted via Fax or Email?
  - If yes, have you read and understand the new Electronic Signature Policy? See [here](#) new policy
  - or--
  - Have you included a resolution?
  - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new [web portal](#). Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSA LG Web Portal](#)

## FILING METHODS

### NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal <https://apps.leq.co.gov/osa/lq>

MAIL: Office of the State Auditor  
Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

FAX: 303-869-3061

EMAIL: [osa.lg@state.co.us](mailto:osa.lg@state.co.us)

QUESTIONS? 303-869-3000

## IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

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

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Columbia Metropolitan District
141 Union Boulevard Ste. 150
Lakewood, CO 80228-1898
David Solin, District Manager
(303) 987-0835
dsolin@sdmsi.com
(303) 987-2032

For the Year Ended  
12/31/2019  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

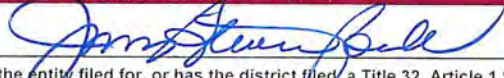
## CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
RELATIONSHIP TO ENTITY

James Steven Beck
District Accountant
Special District Management Services, Inc.
141 Union Boulevard Ste. 150, Lakewood, CO 80228-1898
(303) 987-0835
25-Mar-20
Independent Outside Accountant. Board of Directors makes all important financial decisions.

### PREPARER (SIGNATURE REQUIRED)

 03/25/2010

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*		Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 96	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 470,079	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 1,665	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -
1-5	Property Taxes Receivable	\$ 226,586	\$ -			
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 698,426	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 698,426	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ 2,335	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ 176	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 2,511	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 2,511	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 226,586	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted [specify] Tabor	\$ 10,000	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 459,329	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 469,329	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 698,426	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

Please use this space to provide explanation of any items on this page

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (include mills levied in Question 10-6)	\$ 254,359	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 19,941	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 274,300	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 6,509	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other (specify): IREA Refunds	\$ 794	\$ -	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 281,603	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 281,603	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
		\$ 281,603	\$ -			\$ -	\$ 281,603

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



**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 115,662	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	<b>\$ 115,662</b>	<b>\$ -</b>	<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>\$ 115,662</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-26)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>			<b>TOTAL GAAP RECONCILING ITEMS</b>			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 165,942	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 303,387	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 469,329	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

**IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.**

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- |  | YES                      | NO                                  |
|--|--------------------------|-------------------------------------|
| 4-1 Does the entity have outstanding debt?                                   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-2 Is the debt repayment schedule attached? If no, MUST explain:            | <input type="checkbox"/> | <input type="checkbox"/>            |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/>            |

Please use this space to provide any explanations or comments:

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- |  | YES                      | NO                                  |
|--|--------------------------|-------------------------------------|
| 4-5 Does the entity have any authorized, but unissued, debt?<br>How much? <input style="width: 50px;" type="text" value="\$ -"/>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Date the debt was authorized: <input style="width: 50px;" type="text"/>  |                          |                                     |
| 4-6 Does the entity intend to issue debt within the next calendar year?<br>How much? <input style="width: 50px;" type="text" value="\$ -"/>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-7 Does the entity have debt that has been refinanced that it is still responsible for?<br>What is the amount outstanding? <input style="width: 50px;" type="text" value="\$ -"/>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 Does the entity have any lease agreements?<br>If yes: What is being leased?<br>What is the original date of the lease?<br>Number of years of lease?<br>Is the lease subject to annual appropriation?<br>What are the annual lease payments? <input style="width: 50px;" type="text" value="\$ -"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 96	
5-2 Certificates of deposit		
<b>TOTAL CASH DEPOSITS</b>		\$ 96
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 ColoTrust	\$ 312,183	
Certificate of Deposit	\$ 157,896	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		\$ 470,079
<b>TOTAL CASH AND INVESTMENTS</b>		\$ 470,174

Please use this space to provide any explanations or comments:

- Please answer the following question by marking in the appropriate box
- |  | YES                                 | NO                       | N/A                      |
|--|-------------------------------------|--------------------------|--------------------------|
| 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?  YES                       NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:  YES                       NO

**6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:**

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Landscaping improvements	\$ 801,391	\$ -	\$ -	\$ 801,391
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 801,391</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 801,391</b>

**6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:**

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan?  YES                       NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES                       NO
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A
8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 488,965
	\$ -
	\$ -
	\$ -

## PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

	YES	NO
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 350px; height: 20px;" type="text"/> PRIOR name <input style="width: 350px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3 Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10-4 Please indicate what services the entity provides: <input style="width: 400px; height: 20px;" type="text" value="Repair and maintenance"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10-5 Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input style="width: 400px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

Bond Redemption mills	0.000
General/Other mills	3.760
<b>Total mills</b>	<b>3.760</b>

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$ 470,174	Unrestricted Fund Balan	\$ 459,329	Total Tax Revenue	\$ 274,300	
Current Liabilities	\$ 2,511	Total Fund Balance	\$ 469,329	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 226,586	PY Fund Balance	\$ 303,387	Total Revenue	\$ 281,603	
		Total Revenue	\$ 281,603	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 115,662	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
<b>Governmental</b>		Interfund Out	\$ -	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 470,174	- Proprietary		Net Position	\$ -	
Transfers In	\$ -	- Current Assets	\$ -	- PY Net Position	\$ -	
Transfers Out	\$ -	Deferred Outflow	\$ -	- Government-Wide		
Property Tax	\$ 254,359	- Current Liabilities	\$ -	- Total Outstanding Debt	\$ -	
Debt Service Principal	\$ -	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 115,662	- Cash & Investments	\$ -	- Year Authorized	\$ 1/0/1900	
Total Developer Advances	\$ -	- Principal Expense	\$ -			
Total Developer Repayments	\$ -					

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES                      NO

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

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

Policy - Requirements

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

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

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

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

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

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

1	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
1	Robert Haddad, Jr.	I, <u>Robert Haddad Jr.</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Robert Haddad Jr.</u> Date: <u>3-26-20</u> My term Expires: <u>May 2022</u>
2	Carla D. Ladd	I, <u>Carla D. Ladd</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Carla D. Ladd</u> Date: <u>3/26/2020</u> My term Expires: <u>May 2022</u>
3	Marion L. Ladd	I, <u>Marion L. Ladd</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2020</u>
4	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**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 MUST 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 YEAR 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 revenues nor 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 Year 20XX; and

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

OR

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

WHEREAS, an application for exemption from audit 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 audit 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 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 year ended \_\_\_\_\_, 20XX.

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

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

Type or Print Names of Members of Governing Body	Date Term Expires	Signature