

**CREEKSIDE SOUTH ESTATES METROPOLITAN DISTRICT
ADAMS COUNTY, STATE OF COLORADO**

ANNUAL REPORT FOR FISCAL YEAR 2021

Pursuant to the Service Plan for Creekside South Estates Metropolitan District (the “District”), approved on September 11, 2018, the District is required to provide an annual report to Adams County, Colorado (the “County”) with regard to the following matters:

1. Boundary changes made or proposed to the District’s boundary as of December 31 of the prior year.

There were no boundary changes to the District as of December 31, 2021.

2. Intergovernmental Agreements with other governmental entities either entered into or proposed as of December 31 of the prior year.

There were no Intergovernmental Agreements with the District as of December 31, 2021.

3. Copies of the rules and regulations, if any, as of December 31 of the prior year.

There were no rules and regulations established as of December 31, 2021.

4. A summary of any litigation which involves the District Public Improvements as of December 31 of the prior year.

To our actual knowledge, based on review of the court records in Adams County, Colorado and the Public Access to Court Electronic Records (PACER), there is no litigation

5. The status of the District’s construction of the Public Improvements as of December 31 of the prior year.

There were no District construction projects for Public Improvements as of December 31, 2021.

6. A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the County as of December 31 of the prior year.

There is no list of facilities and improvements constructed by the District that have been dedicated to and accepted by the County as of December 31, 2021.

7. The assessed valuation of the District for the current year.

The final 2021 assessed valuation is attached hereto as **Exhibit A**.

8. The current year budget, including description of the Public Improvements to be constructed in such year.

The District’s 2022 Budget is attached hereto, as **Exhibit B**.

9. An audit of the District's financial statements for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or an audit exemption, if applicable.

The Application for Exemption from audit for 2021 is attached hereto as **Exhibit C**.

10. Notice of any uncured events of default under any District Debt instrument, which continued beyond a ninety (90) day period, under any Debt instrument.

The District had no debt instruments at December 31, 2021.

11. Any inability of the District to pay its obligations, which continue beyond a ninety (90) day period.

The District is current on all of its obligations.

EXHIBIT A

2021 CERTIFICATE OF ASSESSED VALUATION

CERTIFICATION OF VALUATION BY ADAMS COUNTY ASSESSOR

Name of Jurisdiction: **464 - CREEKSIDE SOUTH ESTATES METRO DIST**

IN ADAMS COUNTY ON 11/30/2021

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021 IN ADAMS COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$2,202,680
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$2,133,460
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$2,133,460
5. NEW CONSTRUCTION: **	\$2,490
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$145.59

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 IN ADAMS COUNTY, COLORADO ON AUGUST 25, 2021

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$29,070,643
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$34,865
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2021

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.	

EXHIBIT B
2022 BUDGET

CREEKSIDE SOUTH ESTATES METROPOLITAN DISTRICT
2022
BUDGET MESSAGE

Attached please find a copy of the adopted 2022 budget for Creekside South Estates Metropolitan District.

The Creekside South Estates Metropolitan District has adopted a budget for one fund, a General Fund to provide for the payment of general operating expenditures.

The district's accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications, and public hearing.

The primary sources of revenue for the district in 2022 will be property taxes and specific ownership taxes. The district intends to impose an 80.000 mill levy on the property within the district for 2022, which will be dedicated to the General Fund.

**Creekside South Estates Metro District
Adopted Budget
General Fund
For the Years ended December 31, 2022**

	Actual <u>2020</u>	Adopted Budget <u>2021</u>	Actual <u>8/31/2021</u>	Estimated <u>2021</u>	Adopted Budget <u>2022</u>
Beginning fund balance	\$ 81,186	\$ 27,677	\$ 34,096	\$ 34,096	\$ 96,204
Revenues:					
Property taxes	164,793	176,214	176,069	176,070	170,677
Specific ownership taxes	12,036	11,983	9,026	18,000	11,606
Other income	902	-	404	404	-
Transfer from HOA (3)	3,860	-	50,535	50,535	-
Interest income	588	1,000	214	215	1,000
Total revenues	<u>182,179</u>	<u>189,197</u>	<u>236,248</u>	<u>245,224</u>	<u>183,283</u>
Total funds available	<u>263,365</u>	<u>216,874</u>	<u>270,344</u>	<u>279,320</u>	<u>279,487</u>
Expenditures:					
Accounting	8,722	6,500	5,657	10,000	7,500
Election expenses	-	-	-	-	15,000
Engineering	288	4,500	479	4,000	4,500
Insurance	4,689	5,000	4,259	4,300	5,000
Legal - general	14,943	17,500	5,260	17,500	17,500
Legal - capital projects	-	4,500	-	-	4,500
Web access (5)	-	-	-	-	2,000
Management	18,668	21,000	9,998	20,000	11,000
Covenant control and enforcement	-	-	-	-	10,000
Gate repair (4)	-	-	3,821	3,821	-
Miscellaneous	6,041	1,000	322	1,500	1,000
Trash removal (2)	13,613	12,100	6,857	12,100	12,705
Utilities	11,397	13,000	7,846	12,500	13,000
Water operator contract	27,756	27,000	13,878	27,000	28,350
Water testing and treatment	30,280	25,000	10,836	25,000	25,000
Well maintenance	89,614	42,750	14,429	42,750	42,750
County Treasurer fees	3,258	2,645	2,644	2,645	2,562
Contingency	-	1,000	-	-	5,000
Well maintenance reserve (1)	-	27,904	-	-	66,049
Emergency reserve (3%)	-	5,475	-	-	6,071
Total expenditures	<u>229,269</u>	<u>216,874</u>	<u>86,286</u>	<u>183,116</u>	<u>279,487</u>
Ending fund balance	<u>\$ 34,096</u>	<u>\$ -</u>	<u>\$ 184,058</u>	<u>\$ 96,204</u>	<u>\$ -</u>
Assessed valuation		<u>\$ 2,202,680</u>			<u>\$ 2,133,460</u>
Mill Levy		<u>80.000</u>			<u>80.000</u>

(1) Well Maintenance Reserve is the expected balance at the end of 2022 assuming no funds are used during 2022

(2) Trash is based upon the current monthly payment

(3) The District received \$55,000 from the HOA, and is expecting no further funds

(4) The District originally prepared a check in 2020 to DH Pace to repair the gate, the check was never released to them as they never performed the work. In 2021 the work was completed by Martin Custom Construction for same amount as DH Pace.

(5) Website design and maintenance will be handled by SDMS's office

EXHIBIT C

APPLICATION FOR EXEMPTION FROM 2021 AUDIT

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS CONTACT PERSON PHONE EMAIL FAX	Creekside South Estates Metropolitan District c/o White Bear Atkele Tanaka & Waldron 2154 E. Commons Avenue, Suite 2000 Centennial, CO 80122 Jennifer Gruber Tanaka 303/658-1800 jtanaka@wbapcc.com	For the Year Ended 12/31/2021 or fiscal year ended:
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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	Diane Wheeler District Accountant Simmons & Wheeler, P.C. 304 Inverness Way South, Suite 490 Englewood, CO 80112 303-689-0833 3/7/2022 CPA engaged to prepare financial statements for the District
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PREPARER (SIGNATURE REQUIRED)

Diane Wheeler

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	
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

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	
1-1	Assets			Assets			
1-1	Cash & Cash Equivalents	\$ 7,265	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 159,717	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 477	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 170,677	\$ -	Other Current Assets [Specify...]	\$ -	\$ -	
	All Other Assets [Specify...]						
1-6	Prepaid expenses	\$ 525	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net	\$ -	\$ -	
1-8		\$ -	\$ -	(from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [Specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10)	TOTAL ASSETS	\$ 338,661	(add lines 1-1 through 1-10)	TOTAL ASSETS	\$ -	
1-12	Deferred Outflows of Resources			Deferred Outflows of Resources			
1-12	[Specify...]	\$ -	\$ -	[Specify...]	\$ -	\$ -	
1-13	[Specify...]	\$ -	\$ -	[Specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13)	TOTAL DEFERRED OUTFLOWS	\$ -	(add lines 1-12 through 1-13)	TOTAL DEFERRED OUTFLOWS	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 338,661	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
	Liabilities			Liabilities			
1-16	Accounts Payable	\$ 24,400	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20)	TOTAL CURRENT LIABILITIES	\$ 24,400	(add lines 1-16 through 1-20)	TOTAL CURRENT LIABILITIES	\$ -	
1-22	All Other Liabilities [Specify...]	\$ -	\$ -	Proprietary Debt Outstanding	\$ -	\$ -	(from Part 4-4)
1-23		\$ -	\$ -	Other Liabilities [Specify...]	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26)	TOTAL LIABILITIES	\$ 24,400	(add lines 1-21 through 1-26)	TOTAL LIABILITIES	\$ -	
1-28	Deferred Inflows of Resources			Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 170,677	\$ -	Pension Related	\$ -	\$ -	
1-29	Other [Specify...]	\$ -	\$ -	Other [Specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29)	TOTAL DEFERRED INFLOWS	\$ 170,677	(add lines 1-28 through 1-29)	TOTAL DEFERRED INFLOWS	\$ -	
	Fund Balance			Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Restricted Emergency	\$ 6,071	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Committed [Specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Assigned [Specify...]	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Unassigned:	\$ 137,513	\$ -		\$ -	\$ -	
1-37	(add lines 1-31 through 1-36)	TOTAL FUND BALANCE	\$ 143,584	(add lines 1-31 through 1-36)	TOTAL NET POSITION	\$ -	
1-38	(add lines 1-27, 1-30 and 1-37)	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 338,661	(add lines 1-27, 1-30 and 1-37)	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line#	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund#	Fund#	Fund#	
Tax Revenue						
2-1	Property (include mills levied in Question 10-g)	\$	176,068	\$	-	
2-2	Specific Ownership	\$	13,674	\$	-	
2-3	Sales and Use Tax	\$	-	\$	-	
2-4	Other Tax Revenue (specify...):	\$	-	\$	-	
2-5		\$	-	\$	-	
2-6		\$	-	\$	-	
2-7		\$	-	\$	-	
2-8	Add lines 2-1 through 2-7	\$	189,742	\$	-	
	TOTAL TAX REVENUE	\$	189,742	\$	-	
2-9	Licenses and Permits	\$	-	\$	-	
2-10	Highway Users Tax Funds (HURF)	\$	-	\$	-	
2-11	Conservation Trust Funds (Lohery)	\$	-	\$	-	
2-12	Community Development Block Grant	\$	-	\$	-	
2-13	Fire & Police Pension	\$	-	\$	-	
2-14	Grants	\$	-	\$	-	
2-15	Donations	\$	-	\$	-	
2-16	Charges for Sales and Services	\$	-	\$	-	
2-17	Rental Income	\$	-	\$	-	
2-18	Fines and Forfeits	\$	-	\$	-	
2-19	Interest/Investment Income	\$	239	\$	-	
2-20	Tap Fees	\$	-	\$	-	
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	
2-22	Transfer from HOA	\$	50,535	\$	-	
2-23	Miscellaneous	\$	437	\$	-	
2-24	Add lines 2-8 through 2-23	\$	240,953	\$	-	
	TOTAL REVENUES	\$	240,953	\$	-	
Other Financing Sources						
2-25	Debt Proceeds	\$	-	\$	-	
2-26	Developer Advances	\$	-	\$	-	
2-27	Other (specify...):	\$	-	\$	-	
2-28	Add lines 2-25 through 2-27	\$	-	\$	-	
	TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	
2-29	Add lines 2-24 and 2-28	\$	240,953	\$	-	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	240,953	\$	-	
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 (803) 869-3000 for assistance.						
						GRAND TOTALS
						\$ 240,953

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*	Fund*	Fund*	
3-1	Expenditures					
	General Government	131,465	\$ -	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -	
3-8	Health	\$ -	\$ -	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -	
3-11	Other [Specify...]:	\$ -	\$ -	\$ -	\$ -	
3-12		\$ -	\$ -	\$ -	\$ -	
3-13		\$ -	\$ -	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
	Debt Service	\$ -	\$ -	\$ -	\$ -	
3-15	Principal	\$ -	\$ -	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-20	All Other [Specify...]:	\$ -	\$ -	\$ -	\$ -	
3-21		\$ -	\$ -	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	131,465	\$ -	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES					131,465
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -	
3-26		\$ -	\$ -	\$ -	\$ -	
3-27		\$ -	\$ -	\$ -	\$ -	
3-28		\$ -	\$ -	\$ -	\$ -	
3-29		\$ -	\$ -	\$ -	\$ -	
	(Add lines 3-23 through 3-28)	-	\$ -	\$ -	\$ -	
	TRANSFERS AND OTHER EXPENDITURES					
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	109,488	\$ -	\$ -	\$ -	
	Line 2-29, less line 3-22, less line 3-29					
3-31	Fund Balance, January 1 from December 31 prior year report	34,096	\$ -	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-33	Fund Balance, December 31	143,584	\$ -	\$ -	\$ -	
	Sum of Lines 3-30, 3-31, and 3-32					
	This total should be the same as line 1-37.					
	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

Please use this space to provide any explanations or comments:

4-1 Please indicate whether there are outstanding debt?

YES NO

4-2 Is the debt repayment schedule attached? If no, MUST explain:

N/A

4-3 Is the entity current in its debt service payments? If no, MUST explain:

N/A

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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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 [Section 29-1-605(2) C.R.S.]?

YES NO

If yes: How much?

\$ 7,500,000
11/6/2018

4-6 Does the debt was authorized:

YES NO

If yes: How much?

\$ -

4-7 Does the entity intend to issue debt within the next calendar year?

YES NO

If yes: How much?

\$ -

4-8 What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?

YES NO

If yes: What is being leased?

Number of years of the lease? _____
Is the lease subject to annual appropriation? _____
What are the annual lease payments? \$ _____

PART 5 - CASH AND INVESTMENTS

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

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts

AMOUNT \$ 7,265 TOTAL \$ 7,265

5-2 Certificates of deposit

TOTAL CASH DEPOSITS \$ - TOTAL CASH DEPOSITS \$ 7,265

Investments (if investment is a mutual fund, please list underlying investments):

Colortrust

\$ 159,717

\$ -

\$ -

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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.?

YES NO N/A

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:

YES NO N/A

TOTAL CASH AND INVESTMENTS \$ 159,717

TOTAL CASH AND INVESTMENTS \$ 166,982

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 ¹	Additions ²	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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

	Balance - beginning of the year ¹	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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

¹ Must agree to prior year-end balance
² Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

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

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?

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please use this space to provide any explanations or comments:

- Please answer the following question by marking in the appropriate box**
- 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: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A
- If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 216,874
	\$ -
	\$ -
	\$ -

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

Please use this space to provide any explanations or comments:

- 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 expenditures must be made from the emergency reserve.

PART 10 - GENERAL INFORMATION

Please use this space to provide any explanations or comments:

- 10-1 **Please answer the following question by marking in the appropriate box**
- Is this application for a newly formed governmental entity? YES NO
- If yes: Date of formation: _____

- 10-2 Has the entity changed its name in the past or current year? YES NO
- If Yes: NEW name _____

- 10-3 Is the entity a metropolitan district? YES NO
- PRIOR name _____

- 10-4 Please indicate what services the entity provides: YES NO
- Water and sanitation _____

- 10-5 Does the entity have an agreement with another government to provide services? YES NO
- If yes: List the name of the other governmental entity and the services provided: _____

- 10-6 Does the entity have a certified mill levy? YES NO
- If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):
- | | |
|-----------------------|---------------|
| Bond Redemption mills | 0.000 |
| General/Other mills | 80.000 |
| Total mills | 80.000 |

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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

YES NO

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 David Deines	I, <u>David Deines</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>David Deines</u> Date: <u>Mar 15, 2022</u> My term Expires: <u>May 2023</u>
2	Full Name Della Thompson	I, <u>Della Thompson</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>Della Thompson</u> Date: <u>Mar 15, 2022</u> My term Expires: <u>May 2023</u>
3	Full Name Gilbert Scott	I, <u>Gilbert Scott</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 2022</u>
4	Full Name Matthew Moeller	I, <u>Matthew Moeller</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>Matthew Moeller</u> Date: <u>Mar 29, 2022</u> My term Expires: <u>May 2022</u>
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: _____

Creekside South Estates 2021

Interim Agreement Report

2022-03-31

Created:	2022-03-15
By:	Diane Wheeler (diane@simmonswheler.com)
Status:	Out for Signature
Transaction ID:	CBJCHBCAABAAILcdIE9ykrp0JjqEz3NsiHSez9agkdL

Agreement History

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

"Creekside South Estates 2021" History

-  Document created by Diane Wheeler (diane@simmonswheler.com) 2022-03-15 - 4:19:42 PM GMT - IP address: 208.187.187.252
-  Document emailed to Diane Wheeler (diane@simmonswheler.com) for signature 2022-03-15 - 4:21:44 PM GMT
-  Document emailed to Matthew Moeller (mathew.moeller@teradata.com) for signature 2022-03-15 - 4:21:44 PM GMT
-  Document emailed to gnscott2@gmail.com for signature 2022-03-15 - 4:21:44 PM GMT
-  Document emailed to David M. Deines (dav.deines@gmail.com) for signature 2022-03-15 - 4:21:44 PM GMT
-  Document emailed to Della Thompson (latd@msn.com) for signature 2022-03-15 - 4:21:44 PM GMT
-  Document e-signed by Diane Wheeler (diane@simmonswheler.com) Signature Date: 2022-03-15 - 4:21:50 PM GMT - Time Source: server- IP address: 208.187.187.252
-  Email viewed by Matthew Moeller (mathew.moeller@teradata.com) 2022-03-15 - 4:22:47 PM GMT - IP address: 98.43.162.30
-  Email viewed by gnscott2@gmail.com 2022-03-15 - 4:31:17 PM GMT - IP address: 66.249.84.32
-  Email viewed by David M. Deines (dav.deines@gmail.com) 2022-03-15 - 4:33:44 PM GMT - IP address: 74.125.212.192

 Document e-signed by David M. Deines (dav.deines@gmail.com)
Signature Date: 2022-03-15 - 4:35:33 PM GMT - Time Source: server- IP address: 73.203.65.237

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2022-03-15 - 9:13:03 PM GMT - IP address: 172.224.246.32

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2022-03-26 - 3:11:14 PM GMT

 Email viewed by Mathew Moeller (mathew.moeller@teradata.com)
2022-03-29 - 5:21:36 PM GMT

 Document e-signed by Mathew Moeller (mathew.moeller@teradata.com)
Signature Date: 2022-03-29 - 5:23:13 PM GMT - Time Source: server

 Email viewed by gnscoff2@gmail.com
2022-03-29 - 5:57:32 PM GMT - IP address: 66.249.84.223