

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

|                    |   |
|--------------------|---|
| NAME OF GOVERNMENT | Coal Creek Metropolitan District No. 1                              |
| ADDRESS            | 8390 E Crescent Parkway<br>Suite 300<br>Greenwood Village, CO 80111 |
| CONTACT PERSON     | Carrie Bartow   |
| PHONE              | 303-779-5710  |
| EMAIL              | Carrie.Bartow@claconnect.com  |
| FAX                | 303-779-0348  |

For the Year Ended  
12/31/2020  
or fiscal year ended:

**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:                     | Carrie Bartow   |
| TITLE                     | Accountant for the District                                     |
| FIRM NAME (if applicable) | CliftonLarsonAllen LLP  |
| ADDRESS                   | 8390 E Crescent Parkway, Suite 300, Greenwood Village, CO 80111 |
| PHONE                     | 303-779-5710  |
| DATE PREPARED             | 2/24/2021   |
| RELATIONSHIP TO ENTITY    | CPA Firm providing accounting services to the District          |

**PREPARER (SIGNATURE REQUIRED)**

SEE ATTACHED ACCOUNTANT'S COMPILATION REPORT

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 |      | Please use this space to provide explanation of any items on this page |
|---------------------|---|--------------------|------|---|-----------------------------|------|--|
|                     |   | General Fund       |      |   |                             |      |  |
| <b>Assets</b>       |   |                    |      | <b>Assets</b>   |                             |      |  |
| 1-1                 | Cash & Cash Equivalents   | \$ 25,009          | \$ - | Cash & Cash Equivalents   | \$ -                        | \$ - |  |
| 1-2                 | Investments   | \$ 506,500         | \$ - | Investments   | \$ -                        | \$ - |  |
| 1-3                 | Receivables   | \$ -               | \$ - | Receivables   | \$ -                        | \$ - |  |
| 1-4                 | Due from Other Entities or Funds  | \$ -               | \$ - | Due from Other Entities or Funds  | \$ -                        | \$ - |  |
|                     | All Other Assets [specify...]   |                    |      | Other Current Assets  | \$ -                        | \$ - |  |
| 1-5                 | Prepaid Expense   | \$ 2,531           | \$ - |   |                             |      |  |
| 1-6                 | Receivable from County Treasurer  | \$ 2,559           | \$ - |   |                             |      |  |
| 1-7                 | Property Taxes Receivable   | \$ 154,612         | \$ - |   |                             |      |  |
| 1-8                 |   | \$ -               | \$ - |   |                             |      |  |
| 1-9                 |   | \$ -               | \$ - |   |                             |      |  |
| 1-10                |   | \$ -               | \$ - |   |                             |      |  |
| 1-11                | (add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>  | \$ 691,211         | \$ - | (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>   | \$ 691,211         | \$ - | <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | \$ -                        | \$ - |  |
| <b>Liabilities</b>  |   |                    |      | <b>Liabilities</b>  |                             |      |  |
| 1-14                | Accounts Payable  | \$ 2,561           | \$ - | Accounts Payable  | \$ -                        | \$ - |  |
| 1-15                | Accrued Payroll and Related Liabilities   | \$ -               | \$ - | 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>  | \$ 2,561           | \$ - | <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>  | \$ 2,561           | \$ - | (add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>  | \$ -                        | \$ - |  |
| 1-29                | <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | \$ 154,612         | \$ - | <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | \$ -                        | \$ - |  |
| <b>Fund Balance</b> |   |                    |      | <b>Net Position</b>   |                             |      |  |
| 1-30                | Nonspendable Prepaid  | \$ 2,531           | \$ - | Net Investment in Capital Assets  | \$ -                        | \$ - |  |
| 1-31                | Nonspendable Inventory  | \$ -               | \$ - |   |                             |      |  |
| 1-32                | Restricted [specify...]   | \$ 16,825          | \$ - | Emergency Reserves  | \$ -                        | \$ - |  |
| 1-33                | Committed [specify...]  | \$ -               | \$ - | Other Designations/Reserves   | \$ -                        | \$ - |  |
| 1-34                | Assigned [specify...]   | \$ -               | \$ - | Restricted  | \$ -                        | \$ - |  |
| 1-35                | Unassigned:   | \$ 514,682         | \$ - | Undesignated/Unreserved/Unrestricted  | \$ -                        | \$ - |  |
| 1-36                | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br><b>TOTAL FUND BALANCE</b>                                      | \$ 534,038         | \$ - | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br><b>TOTAL NET POSITION</b>                                      | \$ -                        | \$ - |  |
| 1-37                | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b> | \$ 691,211         | \$ - | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b> | \$ -                        | \$ - |  |

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

|                                |  | Governmental Funds |      |  |      | Proprietary/Fiduciary Funds |                     | Please use this space to provide explanation of any items on this page |
|--------------------------------|--|--------------------|------|--|------|-----------------------------|---------------------|--|
| Line #                         | Description  | General Fund       |      | Description  |      |                             |                     |  |
| <b>Tax Revenue</b>             |  |                    |      | <b>Tax Revenue</b>   |      |                             |                     |  |
| 2-1                            | Property [include mills levied in Question 10-6]                             | \$ 522,972         | \$ - | Property [include mills levied in Question 10-6]                             | \$ - | \$ -                        |                     |  |
| 2-2                            | Specific Ownership   | \$ 37,060          | \$ - | 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<br><b>TOTAL TAX REVENUE</b>                        | \$ 560,032         | \$ - | Add lines 2-1 through 2-7<br><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   | \$ 819             | \$ - | Interest/Investment Income   | \$ - | \$ -                        |                     |  |
| 2-20                           | Tap Fees   | \$ -               | \$ - | Tap Fees   | \$ - | \$ -                        |                     |  |
| 2-21                           | Proceeds from Sale of Capital Assets   | \$ -               | \$ - | Proceeds from Sale of Capital Assets   | \$ - | \$ -                        |                     |  |
| 2-22                           | All Other [specify...]:  | \$ -               | \$ - | All Other [specify...]:  | \$ - | \$ -                        |                     |  |
| 2-23                           |  | \$ -               | \$ - |  | \$ - | \$ -                        |                     |  |
| 2-24                           | Add lines 2-8 through 2-23<br><b>TOTAL REVENUES</b>                          | \$ 560,851         | \$ - | Add lines 2-8 through 2-23<br><b>TOTAL REVENUES</b>                          | \$ - | \$ -                        |                     |  |
| <b>Other Financing Sources</b> |  |                    |      | <b>Other Financing Sources</b>   |      |                             |                     |  |
| 2-25                           | Debt Proceeds  | \$ -               | \$ - | Debt Proceeds  | \$ - | \$ -                        |                     |  |
| 2-26                           | Developer Advances   | \$ 89,100          | \$ - | Developer Advances   | \$ - | \$ -                        |                     |  |
| 2-27                           | Other [specify...]:  | \$ -               | \$ - | Other [specify...]:  | \$ - | \$ -                        |                     |  |
| 2-28                           | Add lines 2-25 through 2-27<br><b>TOTAL OTHER FINANCING SOURCES</b>          | \$ 89,100          | \$ - | Add lines 2-25 through 2-27<br><b>TOTAL OTHER FINANCING SOURCES</b>          | \$ - | \$ -                        | <b>GRAND TOTALS</b> |  |
| 2-29                           | Add lines 2-24 and 2-28<br><b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ 649,951         | \$ - | Add lines 2-24 and 2-28<br><b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ - | \$ -                        | \$                  | 649,951  |

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       |      |  |                             |      |  |
|        | <b>Expenditures</b>  |                    |      | <b>Expenses</b>  |                             |      |  |
| 3-1    | General Government   | \$ 116,813         | \$ - | 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   | Treasurer's Fees   | \$ 7,845           | \$ - | 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   | \$ 89,100          | \$ - | Developer Principal Repayments   | \$ -                        | \$ - |  |
| 3-19   | Developer Interest Repayments  | \$ 26,952          | \$ - | Developer Interest Repayments  | \$ -                        | \$ - |  |
| 3-20   | All Other [specify...]:  | \$ -               | \$ - | All Other [specify...]:  | \$ -                        | \$ - |  |
| 3-21   |  | \$ -               | \$ - |  | \$ -                        | \$ - |  |
| 3-22   | <b>Add lines 3-1 through 3-21</b>  | \$ 240,710         | \$ - | <b>Add lines 3-1 through 3-21</b>  | \$ -                        | \$ - |  |
|        | <b>TOTAL EXPENDITURES</b>  |                    |      | <b>TOTAL EXPENSES</b>  |                             |      | <b>GRAND TOTAL</b>   |
| 3-23   | Interfund Transfers (In)   | \$ -               | \$ - | Net Interfund Transfers (In) Out   | \$ -                        | \$ - | \$ 240,710   |
| 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 2-28)  | \$ -                        | \$ - |  |
| 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>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</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<br>Line 2-29, less line 3-22, plus line 3-29 | \$ 409,241         | \$ - | Net Increase (Decrease) in Net Position<br>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   | \$ 124,797         | \$ - | 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<br>Sum of Line 3-30, 3-31, and 3-32<br>This total should be the same as line 1-36.                       | \$ 534,038         | \$ - | Net Position, December 31<br>Line 3-30 plus line 3-31<br>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

Please use this space to provide any explanations or comments:

|     |   |                          |                                     |  |
|-----|---|--------------------------|-------------------------------------|--|
| 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 checked="" type="checkbox"/> | 4-2: Not applicable<br>4-3: Not applicable |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 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                    |
|     | \$ -  | \$ -                     | \$ -                                | \$ -                                       |
|     | \$ -  | \$ -                     | \$ -                                | \$ -                                       |
|     | \$ -  | \$ -                     | \$ -                                | \$ -                                       |
|     | \$ -  | \$ -                     | \$ -                                | \$ -                                       |
|     | \$ -  | \$ 89,100                | \$ 89,100                           | \$ -                                       |
|     | \$ -  | \$ 26,952                | \$ 26,952                           | \$ -                                       |
|     | <b>TOTAL</b>  | <b>\$ 116,052</b>        | <b>\$ 116,052</b>                   | <b>\$ -</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?                             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |  |
|     | How much?  | \$ 2,880,000,000                    |                                     |  |
|     | Date the debt was authorized:  | 11/3/2015                           |                                     |  |
| 4-6 | Does the entity intend to issue debt within the next calendar year?                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
|     | How much?  | \$ -                                |                                     |  |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
|     | What is the amount outstanding?  | \$ -                                |                                     |  |
| 4-8 | Does the entity have any lease agreements?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
|     | What is being leased?  | [Empty Box]                         |                                     |  |
|     | What is the original date of the lease?  | [Empty Box]                         |                                     |  |
|     | Number of years of lease?  | [Empty Box]                         |                                     |  |
|     | Is the lease subject to annual appropriation?  | <input type="checkbox"/>            | <input type="checkbox"/>            |  |
|     | What are the annual lease payments?  | \$ -                                |                                     |  |

### PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

|     |   |            |                   |  |
|-----|---|------------|-------------------|--|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts                               | \$ 25,009  |                   |  |
| 5-2 | Certificates of deposit   | \$ -       |                   |  |
|     | <b>TOTAL CASH DEPOSITS</b>  |            | <b>\$ 25,009</b>  |  |
|     | Investments (if investment is a mutual fund, please list underlying investments): |            |                   |  |
|     | CSAFE   | \$ 506,500 |                   |  |
|     |   | \$ -       |                   |  |
|     |   | \$ -       |                   |  |
|     |   | \$ -       |                   |  |
|     | <b>TOTAL INVESTMENTS</b>  |            | <b>\$ 506,500</b> |  |
|     | <b>TOTAL CASH AND INVESTMENTS</b>   |            | <b>\$ 531,509</b> |  |

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):  | \$ -                             | \$ -        | \$ -        | \$ -             |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ -                             | \$ -        | \$ -        | \$ -             |
| <b>TOTAL</b>  | <b>\$ -</b>                      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</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> | <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                      | Please use this space to provide any explanations or comments: |  |      |  |      |  |      |  |  |  |  |
|---|--|-------------------------------------|--------------------------------|--------------------------|--|--|------|--|------|--|------|--|--|--|--|
| 8-1   | Did the entity file a current year budget with the Department of Local Affairs, in accordance with 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"/> |  |  |      |  |      |  |      |  |  |  |  |
| If yes: Please indicate the amount budgeted for each fund for the year reported   |  |                                     |                                |                          |  |  |      |  |      |  |      |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: center;">Fund Name</th> <th style="text-align: center;">Budgeted Expenditures/Expenses</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td style="text-align: right;">\$ 265,000</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table> |  | Fund Name                           | Budgeted Expenditures/Expenses | General Fund             | \$ 265,000   |  | \$ - |  | \$ - |  | \$ - |  |  |  |  |
| Fund Name   | Budgeted Expenditures/Expenses   |                                     |                                |                          |  |  |      |  |      |  |      |  |  |  |  |
| General Fund  | \$ 265,000   |                                     |                                |                          |  |  |      |  |      |  |      |  |  |  |  |
|   | \$ -   |                                     |                                |                          |  |  |      |  |      |  |      |  |  |  |  |
|   | \$ -   |                                     |                                |                          |  |  |      |  |      |  |      |  |  |  |  |
|   | \$ -   |                                     |                                |                          |  |  |      |  |      |  |      |  |  |  |  |

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

| Please answer the following question by marking in the appropriate box |  | YES                                 | NO                       | Please use this space to provide any explanations or comments: |
|--|--|-------------------------------------|--------------------------|--|
| 9-1  | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet this | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |

### PART 10 - GENERAL INFORMATION

| Please answer the following question by marking in the appropriate box   |  | YES                                 | NO                                  | Please use this space to provide any explanations or comments: |        |                    |               |  |  |
|--|--|-------------------------------------|-------------------------------------|--|--------|--------------------|---------------|--|--|
| 10-1   | Is this application for a newly formed governmental entity?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |        |                    |               |  |  |
| If yes: Date of formation: <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block; vertical-align: middle;"></div>   |  |                                     |                                     |  |        |                    |               |  |  |
| 10-2   | Has the entity changed its name in the past or current year?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |        |                    |               |  |  |
| If Yes: NEW name <div style="border: 1px solid black; width: 350px; height: 20px; display: inline-block; vertical-align: middle;"></div>   |  |                                     |                                     |  |        |                    |               |  |  |
| PRIOR name <div style="border: 1px solid black; width: 350px; height: 20px; display: inline-block; vertical-align: middle;"></div>   |  |                                     |                                     |  |        |                    |               |  |  |
| 10-3   | Is the entity a metropolitan district?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |  |        |                    |               |  |  |
| 10-4   | Please indicate what services the entity provides:<br><div style="border: 1px solid black; width: 400px; height: 20px; margin-top: 5px;">See below</div> |                                     |                                     |  |        |                    |               |  |  |
| 10-5   | Does the entity have an agreement with another government to provide services?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |        |                    |               |  |  |
| If yes: List the name of the other governmental entity and the services provided:<br><div style="border: 1px solid black; width: 400px; height: 20px; margin-top: 5px;"></div>   |  |                                     |                                     |  |        |                    |               |  |  |
| 10-6   | Does the entity have a certified mill levy?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |  |        |                    |               |  |  |
| If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):  |  |                                     |                                     |  |        |                    |               |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tbody> <tr> <td style="width: 150px;">Bond Redemption mills</td> <td style="text-align: right;">0.000</td> </tr> <tr> <td>General/Other mills</td> <td style="text-align: right;">70.000</td> </tr> <tr> <td><b>Total mills</b></td> <td style="text-align: right;"><b>70.000</b></td> </tr> </tbody> </table> |  | Bond Redemption mills               | 0.000                               | General/Other mills  | 70.000 | <b>Total mills</b> | <b>70.000</b> |  |  |
| Bond Redemption mills  | 0.000  |                                     |                                     |  |        |                    |               |  |  |
| General/Other mills  | 70.000   |                                     |                                     |  |        |                    |               |  |  |
| <b>Total mills</b>   | <b>70.000</b>  |                                     |                                     |  |        |                    |               |  |  |

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

10-4 The District was established to provide financing for the construction, installation, acquisition, and operation of public improvements, including streets, parks and recreation, water, sanitary and storm sewer, transportation, mosquito control, safety protection, fire protection, television relay and translation, and security.

**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.   |
|---|---------------------|---|
|   | Marc Cooper         | Signed _____ Date: <u>3/23/2021</u><br>My term Expires: May 2022<br><small>DocuSigned by:<br/>Marc Cooper<br/>5CE9C11848D04DE...</small>  |
|   | Michael Sheldon     | Signed _____ Date: <u>3/23/2021</u><br>My term Expires: May 2022<br><small>DocuSigned by:<br/>Michael Sheldon<br/>6A46C11987040F...</small>   |
|   | Jonathan Alpert     | Signed _____ Date: _____<br>My term Expires: May 2022   |
|   | Jonathan Perlmutter | Signed _____ Date: <u>3/23/2021</u><br>My term Expires: May 2023<br><small>DocuSigned by:<br/>Jonathan Perlmutter<br/>787A1BAEC216408...</small>  |
|   | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |
|   | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |
|   | 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.<br>Signed _____ Date: _____<br>My term Expires: _____ |





**CliftonLarsonAllen**

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## **Accountant's Compilation Report**

Board of Directors  
Coal Creek Metropolitan District No. 1  
Arapahoe County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Coal Creek Metropolitan District No. 1 as of and for the year ended December 31, 2020, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Coal Creek Metropolitan District No. 1.

Greenwood Village, Colorado  
February 24, 2021

## Certificate Of Completion

Envelope Id: E309C2CD2E384589BD8EC8FE6BE72A59

Status: Completed

Subject: Please DocuSign: CCMD1 2020 Audit Exemption.pdf

Client Name: Coal Creek Metropolitan District No. 1

Client Number: 011-045414-00

Source Envelope:

Document Pages: 9

Signatures: 3

Envelope Originator:

Certificate Pages: 5

Initials: 0

Ladiella Henderson

AutoNav: Enabled

220 South 6th Street

Envelopeld Stamping: Enabled

Suite 300

Time Zone: (UTC-06:00) Central Time (US & Canada)

Minneapolis, MN 55402

Ladiella.Henderson@claconnect.com

IP Address: 174.16.138.238

## Record Tracking

Status: Original

Holder: Ladiella Henderson

Location: DocuSign

3/23/2021 4:06:50 PM

Ladiella.Henderson@claconnect.com

## Signer Events

Jonathan Perlmutter

JEPerlmutter@jp-co.com

Principal

Jordon Perlmutter & Co.

Security Level: Email, Account Authentication  
(None)

## Signature

DocuSigned by:

787A1BAEC216408...

Signature Adoption: Pre-selected Style

Using IP Address: 35.188.209.166

## Timestamp

Sent: 3/23/2021 4:13:01 PM

Viewed: 3/23/2021 4:47:49 PM

Signed: 3/23/2021 4:48:29 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/23/2021 4:47:49 PM

ID: b11c4d4d-7923-4272-87d3-b0d1bb4693e9

Marc Cooper

mcooper@coopermgmt.com

Security Level: Email, Account Authentication  
(None)

DocuSigned by:

5CE9C118480D4DE...

Signature Adoption: Pre-selected Style

Using IP Address: 96.87.51.229

Sent: 3/23/2021 4:13:01 PM

Viewed: 3/23/2021 4:19:14 PM

Signed: 3/23/2021 4:19:22 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/13/2020 1:59:37 PM

ID: a7f6b08a-9660-4c2a-8f0c-927897348bb8

Michael Sheldon

jbritt@msheldonlaw.com

Security Level: Email, Account Authentication  
(None)

DocuSigned by:

6A46C119887040F...

Signature Adoption: Pre-selected Style

Using IP Address: 65.158.225.6

Sent: 3/23/2021 4:13:01 PM

Viewed: 3/23/2021 5:04:24 PM

Signed: 3/23/2021 5:04:34 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/23/2021 5:04:24 PM

ID: 63c53a2e-e765-497e-8a6b-405ab4875670

## In Person Signer Events

## Signature

## Timestamp

## Editor Delivery Events

## Status

## Timestamp

## Agent Delivery Events

## Status

## Timestamp

|                                     |               |                  |
|-------------------------------------|---------------|------------------|
| <b>Intermediary Delivery Events</b> | <b>Status</b> | <b>Timestamp</b> |
|-------------------------------------|---------------|------------------|

|                                  |               |                  |
|----------------------------------|---------------|------------------|
| <b>Certified Delivery Events</b> | <b>Status</b> | <b>Timestamp</b> |
|----------------------------------|---------------|------------------|

|                           |               |                  |
|---------------------------|---------------|------------------|
| <b>Carbon Copy Events</b> | <b>Status</b> | <b>Timestamp</b> |
|---------------------------|---------------|------------------|

|                       |                  |                  |
|-----------------------|------------------|------------------|
| <b>Witness Events</b> | <b>Signature</b> | <b>Timestamp</b> |
|-----------------------|------------------|------------------|

|                      |                  |                  |
|----------------------|------------------|------------------|
| <b>Notary Events</b> | <b>Signature</b> | <b>Timestamp</b> |
|----------------------|------------------|------------------|

|                                |               |                   |
|--------------------------------|---------------|-------------------|
| <b>Envelope Summary Events</b> | <b>Status</b> | <b>Timestamps</b> |
|--------------------------------|---------------|-------------------|

|                     |                  |                      |
|---------------------|------------------|----------------------|
| Envelope Sent       | Hashed/Encrypted | 3/23/2021 4:13:02 PM |
| Certified Delivered | Security Checked | 3/23/2021 5:04:24 PM |
| Signing Complete    | Security Checked | 3/23/2021 5:04:34 PM |
| Completed           | Security Checked | 3/24/2021 3:01:05 PM |

|                       |               |                   |
|-----------------------|---------------|-------------------|
| <b>Payment Events</b> | <b>Status</b> | <b>Timestamps</b> |
|-----------------------|---------------|-------------------|

|   |
|---|
| <b>Electronic Record and Signature Disclosure</b> |
|---|

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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

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To contact us by email send messages to: [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com)

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To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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ii. send us an email to [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.