Aurora Crossroads Metropolitan District Nos. 1-3

2019 Consolidated Annual Report

AURORA CROSSROADS METROPOLITAN DISTRICT NOS. 1, 2 AND 3

2019 CONSOLIDATED ANNUAL REPORT TO THE CITY OF AURORA

Pursuant to the Service Plan for Aurora Crossroads Metropolitan District Nos. 1, 2, and 3 (the "Districts"), the Districts are required to provide an annual report to the City of Aurora with regard to the following matters:

For the year ending December 31, 2019, the Districts make the following report:

1. <u>Boundary changes made or proposed to the Districts' boundaries as of December 31 of the prior year.</u>

The recorded Orders for Inclusion for District Nos. 1-3 of the real property included into the Districts in 2019 is attached hereto as **Exhibit A**. No other boundary changes were made or proposed in 2019.

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

The Districts entered into an Aurora Regional Improvement Authority No. 5 Establishment Agreement on November 10, 2008, which has since been amended on September 13, 2012, November 15, 2018 and October 9, 2019.

3. <u>Copies of the Districts' rules and regulations, if any, as of December 31 of the prior year.</u>

As of December 31, 2019, the Districts had not yet adopted rules and regulations.

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

There was no litigation involving the Districts' Public Improvements during the year ending December 31, 2012.

5. <u>Status of the Districts' construction of the Public Improvements as of December 31 of the prior year.</u>

As of December 31, 2019, the Districts had not yet constructed any Public Improvements.

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

As of December 31, 2019, the Districts had not yet constructed any Public Improvements.

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

The Districts received certifications of valuation from the Arapahoe County Assessor that reported a taxable assessed valuation for 2019 of \$2,045,616 for District No. 1, \$2,045,616 for District No. 2, and \$2,045,616 for District No. 3.

8. <u>Current year budget including a description of the Public Improvements to be constructed in such year.</u>

Copies of the Districts' 2020 Budgets and Resolution to Amend 2020 Budget for District No. 2 are attached hereto as **Exhibit B**.

9. Audit of the Districts' financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemptions, if applicable.

The Districts are were exempt from audit for 2019. Copies of the Audit Exemption Applications and Approval Letters at attached hereto as **Exhibit C**.

10. <u>Notice of any uncured events of default by the Districts, which continue beyond a ninety (90) day period, under any Debt instrument.</u>

There are no uncured events of default by the Districts, which continue beyond a ninety (90) day period, under any Debt instrument.

11. Any inability of the Districts to pay their obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

None.

Exhibit A Boundary Changes

ORDER OF INCLUSION Arapahoe County Clerk, CO

12/09/2019 02:17 PM

D9134752

RF: \$33.00 DF: \$0.00

Page: 1 of 5 Joan Lopez, Clerk & Recorder **Electronically Recorded**

> **GRANTED BY COURT** 11/21/2019

	DISTRICT COU	JRT, ARAPAHOE COUNTY, COĻORADO	
	Court Address:	7325 S. Potomac St.	0
I	Telephone:	Centennial, CO 80112 (303) 649-6355	John Lawrence Wheele Judge
	Petitioner:		
	AURORA CRO NO. 1	SSROADS METROPOLITAN DISTRICT	▲ COURT USE ONLY ▲
	By the Court:	06	
STATE (COMBINED COURT DE COLORADO Ss.	(5 pages)	Case Number: 2008CV588
CERTI	FIED to be a full, true and of the original in my custo	cor-	Division: 21
,	NOV 2 7 2019	(SAL)	Courtroom:
DATED		D CANTER	*
	SHANA KLOEK of the County Court Dep	ORDER FOR INCLUSION (JAMASO LLC Property)	

THIS MATTER comes before the Court pursuant to § 32-1-401(1), C.R.S., on Motion for an Order for Inclusion of property into the boundaries of the Aurora Metropolitan District No. 1, City of Aurora, Arapahoe County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

- That the real property set forth in Exhibit A, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby included within the boundaries of the District.
- That in accordance with § 32-1-402(1)(b), C.R.S., after the date of this Order, the 2. Property shall be subject to all of the taxes and charges imposed by the District and shall be liable for its proportionate share of existing bonded indebtedness of the District, except as owners may be exempt by law.
- In accordance with § 32-1-402(1)(c), C.R.S., the Property shall be liable for its 3. proportionate share of annual operation and maintenance charges and the cost of facilities of the District and taxes, rates, fees, tolls or charges shall be certified and levied or assessed therefor.

4. In accordance with § 32-1-402(1)(f), C.R.S., the District's facility and service standards which are applied within the included area shall be compatible with the facility and service standards of adjacent municipalities.
5. The District shall file this order in accordance with the provisions of § 32-1-105, C.R.S.

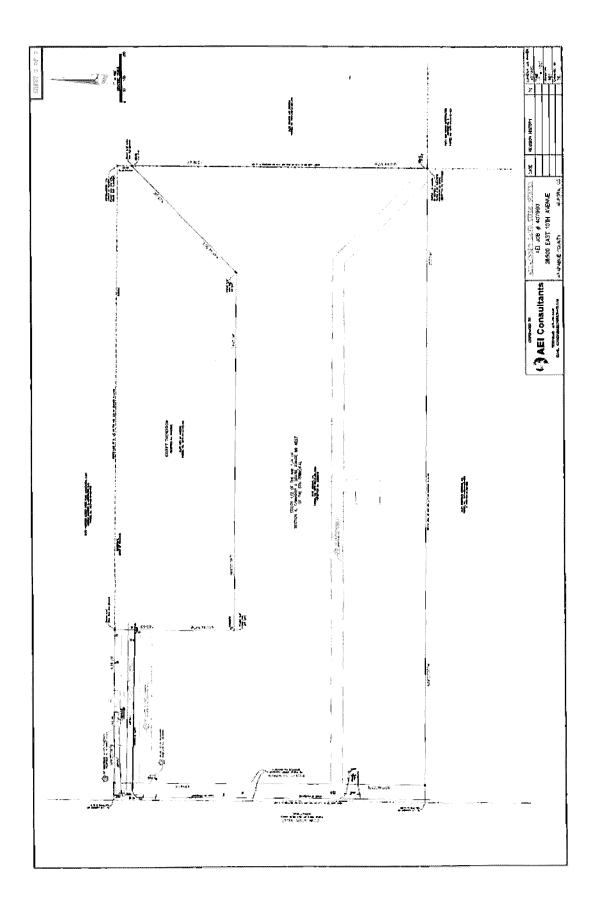
DONE AND EFFECTIVE THIS _	DAY OF	2019.
	BY THE COURT:	
	District Court Judge	

2

EXHIBIT A (Legal Description of Inclusion Property)

THE SOUTH ½ OF THE NORTHWEST ¼ OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, EXCEPT ANY PART OF THE LAND LYING WITHIN EXISTING ROADS AND EXCEPT THAT PORTION RELEASED BY PARTIAL RELEASE RECORDED NOVEMBER 23, 2004 UNDER RECEPTION NO. B4203202 AND EXCEPT THAT PART CONVEYED IN DEED TO THE CITY OF AURORA RECORDED FEBRUARY 8, 2008 UNDER RECEPTION NO B8022077, COUNTY OF ARAPAHOE, STATE OF COLORADO

Consisting of approximately 56.888 Acres as more particularly described on the maps in this Exhibit A.





ORDER OF INCLUSION 12/09/2019 02:22 PM Arapahoe County Clerk, CO

RF: \$33.00 DF: \$0.00

D9134760

Page: 1 of 5 Joan Lopez, Clerk & Recorder

Electronically Recorded

GRANTED BY COURT 11/21/2019

DISTRICT COURT, ARAPAHOE C	OUNTY, COLORADO
Court Address: 7325 S. Potomac St.	
Centennial, CO 8011 Telephone: (303) 649-6355	John Lawrence Wheele
Petitioner:	Judge
AURORA CROSSROADS METRO	
NO. 2	▲ COURT USE ONLY ▲
By the Court: COMBINED COURT (5.009e5)	Case Number: 2008CV589
STATE OF COLORADO SS STATE OF COLORADO SS	Division: 21
CERTIFIED to be a full, true and cor- rect copy of the original in my custody.	
NOV 2 7 2019	Courtroom:
DATED A.D. OR	DER FOR INCLUSION
SHANA KLOEK	AMASO LLC Property)
Clerk of the County Court By County Deputy	imbo alle rispitty)

THIS MATTER comes before the Court pursuant to § 32-1-401(1), C.R.S., on Motion for an Order for Inclusion of property into the boundaries of the Aurora Metropolitan District No. 2, City of Aurora, Arapahoe County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

- That the real property set forth in Exhibit A, attached hereto and incorporated 1. herein by this reference (the "Property"), shall be and is hereby included within the boundaries of the District.
- That in accordance with § 32-1-402(1)(b), C.R.S., after the date of this Order, the 2. Property shall be subject to all of the taxes and charges imposed by the District and shall be liable for its proportionate share of existing bonded indebtedness of the District, except as owners may be exempt by law.
- In accordance with § 32-1-402(1)(c), C.R.S., the Property shall be liable for its proportionate share of annual operation and maintenance charges and the cost of facilities of the District and taxes, rates, fees, tolls or charges shall be certified and levied or assessed therefor.

Arapahoe County

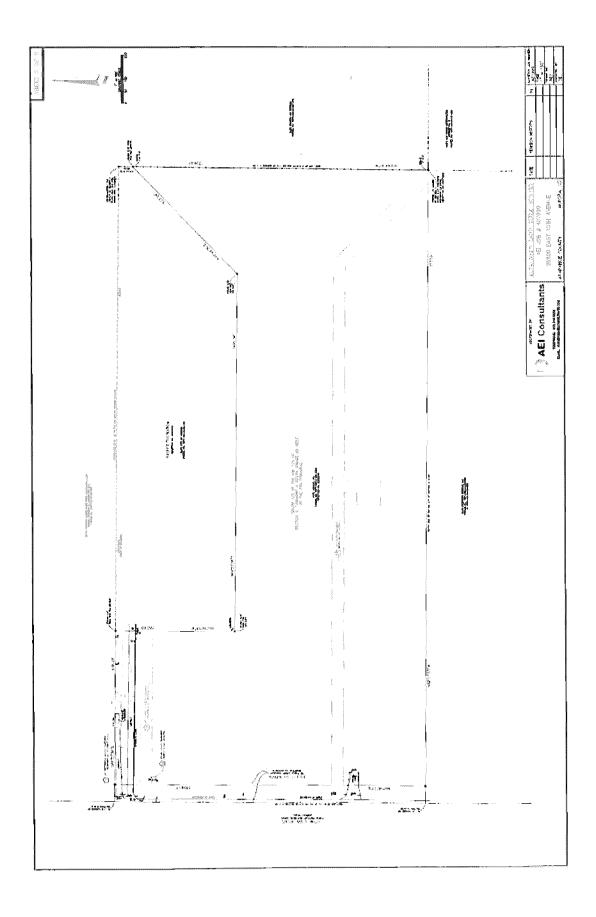
		In accordance with § 32-1-402(1)(f), C.R.S., the District's facility and service ch are applied within the included area shall be compatible with the facility and rds of adjacent municipalities.
C.R.S.	5.	The District shall file this order in accordance with the provisions of § 32-1-105,
	DONE	E AND EFFECTIVE THIS DAY OF 2019.
		BY THE COURT:

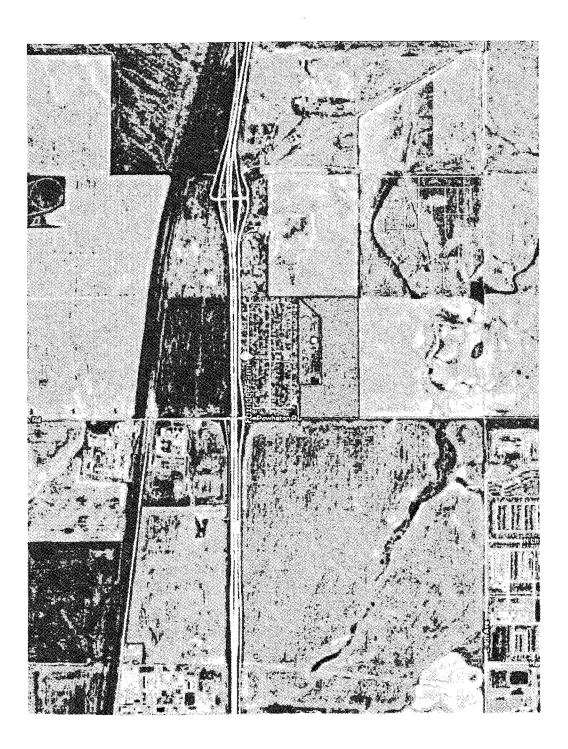
District Court Judge

EXHIBIT A (Legal Description of Inclusion Property)

THE SOUTH ½ OF THE NORTHWEST ¼ OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, EXCEPT ANY PART OF THE LAND LYING WITHIN EXISTING ROADS AND EXCEPT THAT PORTION RELEASED BY PARTIAL RELEASE RECORDED NOVEMBER 23, 2004 UNDER RECEPTION NO. B4203202 AND EXCEPT THAT PART CONVEYED IN DEED TO THE CITY OF AURORA RECORDED FEBRUARY 8, 2008 UNDER RECEPTION NO B8022077, COUNTY OF ARAPAHOE, STATE OF COLORADO

Consisting of approximately 56.888 Acres as more particularly described on the maps in this Exhibit A.





ORDER 12/09/2019 02:23 PM Arapahoe County Clerk, CO Page: 1 of 5

RF: \$33.00 DF: \$0.00

D9134761

Joan Lopez, Clerk & Recorder

Electronically Recorded

GRANTED BY COURT 11/22/2019

		A A / A A / A C A / A
DI	STRICT COURT, ARAPAHOE COUNTY, COLORADO	
Co	ourt Address: 7325 S. Potomac St.	OF J.
[_	Centennial, CO 80112	John Lawrence Wheele
Te	elephone: (303) 649-6355	Judge
Pe	titioner:	
	URORA CROSSROADS METROPOLITAN DISTRICT	
NO	O. 3	▲ COURT USE ONLY ▲
cc	ombined court (5 puges)	Case Number: 2008CV590
	COUNTY 1 55	Division: 21
rect copy of the	to be a full, true and cor- le original in my custody.	Courtroom:
	NOV 2 7 2019 (*(SEL))	
DATED	ORDER FOR INCLUSIO	N
Glerk of a	ANA KLOEK ine County Court (JAMASO LLC Property)
By while	in Decuty	

THIS MATTER comes before the Court pursuant to § 32-1-401(1), C.R.S., on Motion for an Order for Inclusion of property into the boundaries of the Aurora Metropolitan District No. 3, City of Aurora, Arapahoe County, Colorado (the "District"). This Court, being fully advised in the premises, and there being no objection filed by any person, hereby ORDERS:

- That the real property set forth in Exhibit A, attached hereto and incorporated herein by this reference (the "Property"), shall be and is hereby included within the boundaries of the District.
- 2. That in accordance with § 32-1-402(1)(b), C.R.S., after the date of this Order, the Property shall be subject to all of the taxes and charges imposed by the District and shall be liable for its proportionate share of existing bonded indebtedness of the District, except as owners may be exempt by law.
- In accordance with § 32-1-402(1)(c), C.R.S., the Property shall be liable for its proportionate share of annual operation and maintenance charges and the cost of facilities of the District and taxes, rates, fees, tolls or charges shall be certified and levied or assessed therefor.

2 of 5

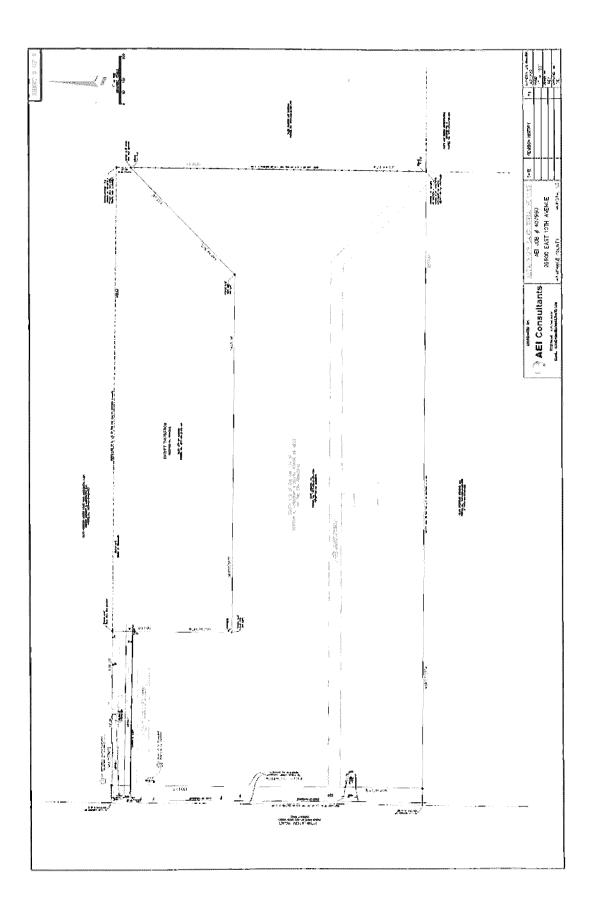
		In accordance with § 32-1-402 ch are applied within the included of adjacent municipalities.		
C.R.S.	5. The District shall file this order in accordance with the provisions of § 32-1-105,			
	DONE	AND EFFECTIVE THIS	DAY OF	2019.
	BY THE COURT:			
		$\overline{\mathbb{D}}$	District Court Judge	

2

EXHIBIT A(Legal Description of Inclusion Property)

THE SOUTH ½ OF THE NORTHWEST ¼ OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6TH PRINCIPAL MERIDIAN, EXCEPT ANY PART OF THE LAND LYING WITHIN EXISTING ROADS AND EXCEPT THAT PORTION RELEASED BY PARTIAL RELEASE RECORDED NOVEMBER 23, 2004 UNDER RECEPTION NO. B4203202 AND EXCEPT THAT PART CONVEYED IN DEED TO THE CITY OF AURORA RECORDED FEBRUARY 8, 2008 UNDER RECEPTION NO B8022077, COUNTY OF ARAPAHOE, STATE OF COLORADO

Consisting of approximately 56.888 Acres as more particularly described on the maps in this Exhibit A.



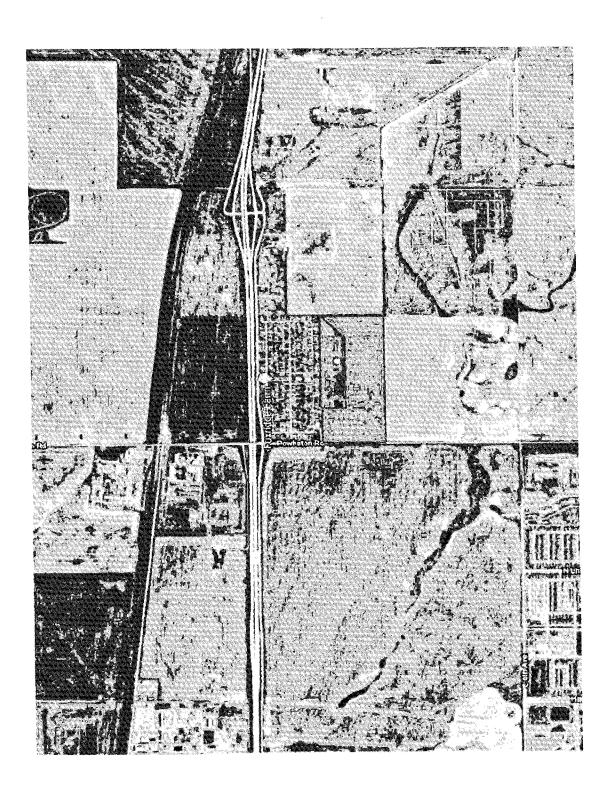


Exhibit B 2020 Budgets and Amendment

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 1 2020 BUDGET MESSAGE

Attached please find a copy of the adopted 2020 budget for the Aurora Crossroads Metropolitan District No. 1.

The Aurora Crossroads Metropolitan District No. 1 has adopted budgets for one fund, a General Fund to provide for 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 2020 will be developer advances. The District does not intend to impose a mill levy on property within the District for 2020.

Aurora Crossroads Metropolitan District No. 1 Adopted Budget General Fund For the Year ended December 31, 2020

	Actual <u>2018</u>	Adopted Budget <u>2019</u>	Actual <u>9\30\19</u>	Estimate 2019	Adopted Budget <u>2020</u>
Beginning fund balance	\$ -	\$	\$	<u> </u>	<u> </u>
Revenues:					
Property taxes	-	-	-	-	-
Specific ownership taxes	-	-	-	-	-
Developer advances	-	50,000	-	-	50,000
Interest income					
Total revenues		50,000			50,000
Total funds available		50,000			50,000
Expenditures:					
Accounting / audit	-	4,000	-	-	4,000
Election Expense	-	-	-	-	3,000
Insurance/SDA dues	-	9,200	-	-	9,200
Legal	-	20,000	-	-	20,000
Miscellaneous	-	2,500	-	-	2,500
Treasurer fees	-	-	-	-	-
Repay developer advances	-	-	-	-	-
Contingency	-	12,800	-	-	9,800
Emergency reserve (3%)		1,500			1,500
Total expenditures		50,000			50,000
Ending fund balance	<u> </u>	<u>\$</u> -	<u> </u>	<u> </u>	<u> </u>
Assessed valuation		\$ 15,134	\$ -	\$ -	\$ 2,045,616
Mill Levy					

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 2 2020 BUDGET MESSAGE

Attached please find a copy of the adopted 2020 budget for the Aurora Crossroads Metropolitan District No. 2.

The Aurora Crossroads Metropolitan District No. 2 has adopted budgets for one fund, a General Fund to provide for 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 2020 will be developer advances. The District does not intend to impose a mill levy on property within the District for 2020.

Aurora Crossroads Metropolitan District No. 2 Adopted Budget General Fund For the Year ended December 31, 2020

	Actual <u>2018</u>	Adopted Budget <u>2019</u>	Actual <u>9/30/2019</u>	Estimate <u>2019</u>	Adopted Budget <u>2020</u>
Beginning fund balance	\$ -	<u> </u>	\$ -	\$ -	\$ -
Revenues: Property taxes Specific ownership taxes Developer advances Interest income	- - - -	- - 50,000 <u>-</u>	- - - -	- - - -	50,000 -
Total revenues		50,000			50,000
Total funds available		50,000			50,000
Expenditures: Accounting / audit Engineering Election Insurance/SDA dues Legal Miscellaneous Treasurer fees Repay developer advances Contingency Emergency reserve (3%)	- - - - - - -	4,000 - 9,200 20,000 2,500 - - 12,800 1,500	- - - - - - -	- - - - - - -	4,000 - 3,000 9,200 20,000 2,500 - - 9,800 1,500
Total expenditures		50,000			50,000
Ending fund balance	<u>\$ -</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assessed valuation		\$ 15,134			\$ 2,045,616
Mill Levy					-

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 3 2020 BUDGET MESSAGE

Attached please find a copy of the adopted 2020 budget for the Aurora Crossroads Metropolitan District No. 3.

The Aurora Crossroads Metropolitan District No. 3 has adopted budgets for one fund, a General Fund to provide for 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 2020 will be developer advances. The District does not intend to impose a mill levy on property within the District for 2020.

Aurora Crossroads Metropolitan District No. 3 Adopted Budget General Fund For the Year ended December 31, 2020

	Actual <u>2018</u>	Adopted Budget <u>2019</u>	Actual <u>9/30/2019</u>	Estimate 2019	Adopted Budget <u>2020</u>
Beginning fund balance	\$ -	<u> </u>	\$ -	\$ -	<u> </u>
Revenues:					
Property taxes	-	-	-	-	-
Specific ownership taxes	-	-	-	-	-
Developer advances	-	50,000	-	-	50,000
Interest income					
Total revenues		50,000			50,000
Total funds available		50,000			50,000
Expenditures:					
Accounting / audit	-	4,000	-	-	4,000
Election	-	-	-	-	3,000
Insurance/SDA dues	-	9,200	-	-	9,200
Legal	-	20,000	-	-	20,000
Miscellaneous	-	2,500	-	-	2,500
Directors fees	-				
Treasurer fees	-	-	-	-	-
Repay developer advances	-	-	-	-	-
Contingency	-	12,800	-	-	9,800
Emergency reserve (3%)		1,500			1,500
Total expenditures		50,000			50,000
Ending fund balance	<u> </u>	<u>\$</u>	<u> </u>	<u>\$</u>	<u>\$</u>
Assessed valuation		\$ 15,134	<u>\$</u> -	<u> </u>	\$ 2,045,616
Mill Levy			_		

Resolution No. 2020-07-02

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 2 RESOLUTION TO AMEND 2020 BUDGET

WHEREAS, the Board of Directors of Aurora Crossroads Metropolitan District No. 2(the "District") certifies that at a special meeting of the Board of Directors of the District held July 20, 2020, a public hearing was held regarding the 2020 amended budget, and, subsequent thereto, the following Resolution was adopted by affirmative vote of a majority of the Board of Directors:

WHEREAS, the Board of Directors of the District adopted a budget and appropriated funds for fiscal year 2020 as follows:

General Fund	\$50,000
Capital Project Fund	\$0
Debt Service Fund	\$0
and;	

WHEREAS, the necessity has arisen for additional expenditures by the District due to additional costs which could not have been reasonably anticipated at the time of adoption of the budget, requiring the expenditure of funds in excess of those appropriated for fiscal year 2020; and

WHEREAS, funds are available for such expenditure.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the District does hereby amend the adopted budget for fiscal year 2020 as follows:

General Fund	\$50,000
Capital Project Fund	\$45,000,000
Debt Service Fund	\$1,000,000

BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the funds named above for the purpose stated, and that any ending fund balances shall be reserved for purposes of complying with Article X, Section 20 of the Colorado Constitution.

[Remainder of page intentionally left blank.]

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 2



ATTEST:

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON Attorneys at Law

General Counsel to the District

STATE OF COLORADO COUNTY OF ARAPAHOE

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 2

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted at a meeting held on July 20, 2020, at 4100 East Mississippi Avenue, Suite 500, Glendale, Colorado, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 20^{th} day of July 2020.



Aurora Crossroads Execution Packet

Final Audit Report 2020-07-22

Created: 2020-07-21

By: Abby Franz (afranz@wbapc.com)

Status: Signed

Transaction ID: CBJCHBCAABAAnuEHdmy4in5oJFJjrpBbGDPiAQX7I_Ah

"Aurora Crossroads Execution Packet" History

Document created by Abby Franz (afranz@wbapc.com) 2020-07-21 - 11:46:26 PM GMT- IP address: 172.221.97.10

Document emailed to Kevin Smith (ksmith@westsideinv.com) for signature 2020-07-21 - 11:50:57 PM GMT

Email viewed by Kevin Smith (ksmith@westsideinv.com)
2020-07-21 - 11:56:03 PM GMT- IP address: 73,229,52,70

Document e-signed by Kevin Smith (ksmith@westsideinv.com)

Signature Date: 2020-07-21 - 11:57:25 PM GMT - Time Source: server- IP address: 73.229.52.70

Document emailed to Patrick Schmitz (pschmitz@westsideinv.com) for signature 2020-07-21 - 11:57:27 PM GMT

Email viewed by Patrick Schmitz (pschmitz@westsideinv.com) 2020-07-22 - 2:03:13 PM GMT- IP address: 96.93.223.173

Document e-signed by Patrick Schmitz (pschmitz@westsideinv.com)

Signature Date: 2020-07-22 - 2:04:04 PM GMT - Time Source: server- IP address: 96.93.223.173

Signed document emailed to Patrick Schmitz (pschmitz@westsideinv.com), Abby Franz (afranz@wbapc.com) and Kevin Smith (ksmith@westsideinv.com)

2020-07-22 - 2:04:04 PM GMT

Exhibit C Audit Exemption Applications and Approval Letters

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Aurora Crossroads Metropolitan Dis	For the Year Ended						
ADDRESS	c/o White Bear Ankele Tanaka & Wa	12/31/19 or fiscal vear ended:						
	2154 East Commons Ave, Ste 2000	2154 East Commons Ave, Ste 2000						
CONTACT PERSON	Centennial, CO 80122							
PHONE	Jennifer Gruber Tanaka	Jennifer Gruber Tanaka						
EMAIL	303.858.1800							
FAX	jtanaka@wbapc.com							
	303.858.1801							
	PART 1 - CERTIFICATIO	N OF PREPARE	R					
I certify that I am skilled in go comple my knowledge.	vernmental accounting and that the inforn	nation in the application is	te and accurate, to the best of					
NAME: TITLE	John W. Simmons							
FIRM NAME (if applicable) ADDRESS	District Accountant							
PHONE DATE PREPARED	Simmons & Wheeler, P.C.							
DATE I REI ARED	304 Inverness Way South, Suite 490, Englewood CO 80112							
	303-689-0833							
	3/17/2020							
PREPARER (SIGNATE	JRE REQUIRED)							
• Simmons (Mar 26, 2020)								
	owing financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)					
using Governmental or Propriet	tary fund types							

PART 2 - REVENUE

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

Line#	equipment, and proceeds from debt or le	escription	iniorniation will not inc	Round to nearest Dollar	Please use this
		•	0		space to
2-1 2-		ort mills levied in Question	10-6) Specific	\$ -	provide any
2 2-3	ownership			\$ -	necessary
2-4	Sales and use			\$ -	explanations
	Other (specify	7):		\$ -	
2-5	Licenses and permits			\$ -	
2-6	Intergovernmental:	Grants		\$ -	
2-7 2-		Conservation Trust F	unds (Lottery)	\$ -	
8 2-9		Highway Users Tax F	unds (HUTF)	\$ -	
2-10	Charges for convices	Other (specify):		\$ -	
2-11 2-12	Charges for services Fines and forfeits			\$ -	
2-13	Special assessments			\$ -	1
2-14	Investment income			\$ -	
2-15	Charges for utility services			\$ -	
2-16 2-		(should agr	ee with line 4-4, column 2)	\$ -	
17 2-18 2-19	Lease proceeds			\$ -	
2-19	Developer Advances received Proceeds from sale of capital asset		should agree with line 4-4)	\$ -	-
2-21	Fire and police pension	:15		\$ 24,91	1
2-22	Donations			\$ -	-
2-23	Other (specify): Reimbursements	& Developer Advance re	eceivable	\$ -	-
					-
				\$ -	_
				\$ 21,80	1
				\$ -	-
				-	
2-24	(add	ines 2-1 through 2-23)	TOTAL REVENUE	\$ 46,71	2

PART 3 - EXPENDITURES/EXPENSES

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

	interest payments on long-term debt. Financial information will not include fund equity	/ informat	tion.		
Line#	Description			Please use	
3-1	Administrative	\$	_	space provide	to any
3-2 3-3	Salaries Payroll taxes	\$		necessary explanations	
3-4	Contract services	\$	-		
3-5 3-6	Employee benefits Insurance	\$	-		
3-7 3-8	Accounting and legal fees Repair and maintenance	\$	- 20.024		
3-9	Supplies	\$	39,821		
3-10 3-11	Utilities and telephone Fire/Police	\$	-		
3-12 3-13	Streets and highways Public health	\$	-		
3-14	Culture and recreation	\$ \$	- -		
3-15 3-16 3-	Utility operations Capital outlay	\$	-		
17 3-18 3-19 3-	Debt service principal (should agree wit	th Part \$	-		
20	Debt service interest	\$	-		
	Repayment of Developer Advance Principal (should agree with line Repayment of Developer Advance Interest	´ \$	-		
		\$	-		

3-24	Contribution to pension plan (st	nould agree to line	\$ -
3-25	7-2) Contribution to Fire & Police Pension Assoc. (should		\$ -
	Other (specify): Planning/Engineering & Miscellaneous	agree to line 7-2)	\$ -
	culor (openity). I turning a ingression in grant and a minor in the culor in the cu		\$ -
			\$ 3,881
			\$ -
			\$ -
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	S/EXPENSES	\$ 43,702

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

	PART 4 - DEBT OUTSTANDING	G, IS	SUED), A	ND R	ETIF	RED			
	Please answer the following questions by marking the						Yes		No	
4-1	Does the entity have outstanding debt?					[J	
4.0	If Yes, please attach a copy of the entity's Debt Repayment S		e.			Г				
4-2	Is the debt repayment schedule attached? If no, MUST explain	<u>n:</u>				1				
4-3	4-3 Is the entity current in its debt service payments? If no, MUST explain:									
	,									
4-4	Please complete the following debt schedule, if applicable:			۱.						
	(please only include principal amounts)(enter all amount as positive		anding at prior year*	ISSL	ued during year		ed during year		standing at ear-end	
	numbers)	01121 01	prior your		,		,	'		
	General obligation bonds	\$	-	\$	-	\$	-	\$	-	
	Revenue bonds	\$	-	\$	-	\$	-	\$	-	
	Notes/Loans	\$	-	\$	-	\$	-	\$	-	
	Leases	\$	-	\$	-	\$	-	\$	-	
	Developer Advances	\$	-	\$	24,911	\$	-	\$	24,911	
	Other (specify):	\$	-	\$	-	\$		\$	-	
	TOTAL	\$	-	\$	24,911	\$		\$	24,911	
			ie to prior ye	ar end	ling balance		v			
4-5	Please answer the following questions by marking the appropriate boxes. Does the entity have any authorized, but unissued, debt?						Yes		No	
If yes:	How much?	\$		2.50	00,000,00	1				
11 900.	Date the debt was authorized: \$\frac{\pi}{2,500,000.00}\$									
4-6	Does the entity intend to issue debt within the next calendar	vear?							J	
If yes:	How much?	\$			_	1				
4-7	Does the entity have debt that has been refinanced that it is s	till resi	ponsible f	or?					4	
If yes:										
4-8	Does the entity have any lease agreements?								4	
If yes:	What is being leased?									
	What is the original date of the lease?	<u> </u>				-				
	Number of years of lease?								✓	
	Is the lease subject to annual appropriation? What are the annual lease payments?	Φ.				1				
	Please use this space to provide any	explan	ations or	com	ments:					
	r loads and this space to provide any	одріан		00111	monto.					
	PART 5 - CASH AND	INV	FSTM	IEN	JTS					
		IIIV	LOIN		115	Α.			T-4-1	
5-1	Please provide the entity's cash deposit and investment balances. YEAR-END Total of ALL Checking and Savings Accounts					\$	mount 780		Total	
5-2	Certificates of deposit					\$	-	1		
	Total Cash Deposits					_ Ψ		\$	780	
	Investments (if investment is a mutual fund, please list underlying investments):							_Ψ	700	
	, , , , , , , , , , , , , , , , , , ,							,		
						\$	-	-		
5-3						\$	-	-		
						\$	<u>-</u>	-		
	Total Investments					Ψ	-	\$		
	Total Cash and Investments							\$	780	
	Please answer the following questions by marking in the approp	riate hoy	202		Yes		No	Ψ	N/A	
5-4	Are the entity's Investments legal in accordance with Section						_			
	seq., C.R.S.?		,			Į			J	
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Ac	t) public			_	_			
0-0	depository (Section 11-10.5-101, et seq. C.R.S.)?									
If no MU	IST use this space to provide any explanations:									
n no, wo	or use this space to provide any explanations.									

	PART 6 - CAPIT	AL	ASSET	S					
	Please answer the following questions by marking in the appropriate box					,	Yes		No
6-1	Does the entity have capital assets?								1
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:								
	n/a								
6-3	Complete the following capital assets table:		Balance - nning of the year*	be in	ons (Must cluded in art 3)		etions		ear-End Balance
	Land	\$	-	\$	<u> </u>	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$		\$	
	Other (explain):	\$	-	\$	-	\$		\$	
	Accumulated Depreciation TOTAL	\$	-	\$		\$	-	\$ \$	<u> </u>
	Please use this space to provide any		nations or		nents:	Ψ		_ Ψ	
7-1 7-2 If yes:	PART 7 - PENSION Please answer the following questions by marking in the appropriate box Does the entity have an "old hire" firemen's pension plan? Does the entity have a volunteer firemen's pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.): TOTAL What is the monthly benefit paid for 20 years of service per replease use this space to provide any	es.	as of Jan	\$ \$ \$ \$	- - - -		_		No ✓
	PART 8 - BUDGET		ORMA	TIO					
8-1	Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affai		the		Yes		No		N/A
0-1	current year in accordance with Section 29-1-113 C.R.S.?	101	trie]	✓				
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce wit	th Section]	√				
If yes:	Please indicate the amount budgeted for each fund for the ye	ar rep	oorted:						
	Fund Name	Budg	geted Expend	itures/	Expenses	JI.		_IL	
	General Fund	\$			50,000]			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAE	BOR)	
9-1	Please answer the following question by marking in the appropriate box Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	Yes ✓	No
lf no, ML	JST explain:		
	DADT 40 CENEDAL INCODMATION		
	PART 10 - GENERAL INFORMATION		_
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		✓
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		J
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	J	
	Please indicate what services the entity provides: SANITARY, STORM DRAINAGE, WATER, STREETS, TRAFFIC AND SAFETY CONTROLS, PARK AND REC, TELEVISION REL		
10-4	Does the entity have an agreement with another government to provide services?		✓
If yes:	List the name of the othergovernmental entity and the services provided:		
10-5	Has the district filed a <i>Title 32. Article 1 Special District Notice of Inactive Status</i> during the		J
If yes:	Date Filed:		
40.0	Doce the autiful have a contified Mill Laury?	П	✓
10-6 If yes:	Does the entity have a certified Mill Levy?		
,	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		
	General/Other mills Total mills		-
	Please use this space to provide any explanations or comments:		

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

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

Policy - Requirements

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

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

The application for exemption from audit form created by our office includes a section for governing body approval.

Local governing boards note their approval and submit the application through one of the following three methods: 1)

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

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

	Print the names of ALL members of current below. governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column
Board Member 1	Andrew Mein	I Andrew Klein, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 2	Print Board Member's Name Patrick Schmitz	My term Expires: 5/2020 I Patrick Schmitz, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Patrick Schmit z
Board	Print Board Member's Name	My term Expires: 5/2020 I Kevin Smith, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Member 3	Kevin Smith	Date:

Board Member 4	Print Board Member's Name	I
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Aurora Crossroads Metropolitan Dis	strict No 2	For the Year Ended		
ADDRESS	-	c/o White Bear Ankele Tanaka & Waldron, P.C.			
	2154 East Commons Ave, Ste 2000	1011, 1 101	year ended:		
	Centennial, CO 80122				
CONTACT PERSON PHONE	Jennifer Gruber Tanaka				
EMAIL	303.858.1800				
FAX	jtanaka@wbapc.com				
	303.858.1801				
	PART 1 - CERTIFICATION	N OF PREPAREI	₹		
I certify that I am skilled in gov comple my knowledge.	vernmental accounting and that the inform	nation in the application is	te and accurate, to the best of		
NAME:	John W. Simmons				
FIRM NAME (if applicable) ADDRESS	District Accountant				
PHONE DATE PREPARED	Simmons & Wheeler, P.C.				
DATE PREPARED	304 Inverness Way South, Suite 490, Englewood CO 80112				
	303-689-0833				
	3/20/2020				
PREPARER (SIGNATE	JRE REQUIRED)				
i∰o-⊊immons (Mar 26, 2020)					
Please indicate whether the following	owing financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Propriet	ary fund types				

PART 2 - REVENUE

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

Line#		escription	Round to nearest Dollar	Please use this
2-1 2-		rt mills levied in Question 10-6) Specific	\$ -	space to
2 2-3	ownership	rt mills levied in Question 10-6) Specific		provide any
2-4	Sales and use		-	necessary explanations
2-4	Other (specify		\$ -	explanations
	Other (specify	<i>)</i> ·	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	
2-7 2-		Conservation Trust Funds (Lottery)	\$ -	7
8 2-9		Highway Users Tax Funds (HUTF)	\$ -	1
2-10		Other (specify):	\$ -	
2-11	Charges for services		\$ -	-
2-12	Fines and forfeits		•	-
2-13	Special assessments Investment income			4
2-14			\$ -	
2-15	Charges for utility services		\$ -	
	Debt proceeds Lease proceeds	(should agree with line 4-4, column 2)	\$ -	
2-19	Developer Advances received	(aloud a mag with line 4.4)	\$ -	
2-20	Proceeds from sale of capital asse	(should agree with line 4-4)	\$ -	1
2-21	Fire and police pension		\$ -	1
2-22	Donations			-
2-23	Other (specify): Reimbursements 8	& Developer Advance receivable	-	4
	(1)		-	_
			\$ -	
			\$ -	
			\$ -	
			\$ -	
2-24	(add I	ines 2-1 through 2-23) TOTAL REVENUE	-	

PART 3 - EXPENDITURES/EXPENSES

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

	interest payments on long-term debt. Financial information will not include fund e	quity inform	ation.		
Line#	Description		Round to nearest Dollar	Please use	
3-1	Administrative	9	-	space provide	to any
3-2	Salaries	5	\$ -	necessary	arry
3-3	Payroll taxes	<u> </u>	- \$ -	explanation	s
3-4	Contract services		, -		
3-5	Employee benefits	<u> </u>			
3-6	Insurance	_ \	-		
3-7	Accounting and legal fees		5 -		
3-8	Repair and maintenance	5	\$ -		
3-9	Supplies		-	7	
3-10	Utilities and telephone		•	_	
3-11	Fire/Police	<u> </u>	-	_	
3-12	Streets and highways	3	-		
3-13	Public health		-		
3-14	Culture and recreation	9	5 -		
3-15	Utility operations		<u> </u>		
	Capital outlay	H		_	
	• •	ee with Part		_	
3-19 3-	4) Debt service interest		-		
20			-		
	Repayment of Developer Advance Principal (should agree wi	tn line 4-4)	\$ -	7	
22 3-23	Repayment of Developer Advance Interest		-	7	
			-	_	

3-24	Contribution to pension plan (should agree	e to line \$	-
3-25	7-2) Contribution to Fire & Police Pension Assoc. (should agree to li	\$	-
	Other (specify): Planning/Engineering & Miscellaneous	\$	-
		\$	-
		\$	-
		\$	-
		\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPEN	NSES \$	-

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

	PART 4 - DEBT OUTSTANDING	G, IS	SUED	, Al	ND RI	ETIR	ED		
	Please answer the following questions by marking the	appropr	iate boxes.				es		No
4-1	Does the entity have outstanding debt?		_						J
4-2	If Yes, please attach a copy of the entity's Debt Repayment So		e.						
4-2	Is the debt repayment schedule attached? If no, MUST explain	<u>n:</u>							
4.0	Is the continuous timite deliberation of the DMIO	F							
4-3	Is the entity current in its debt service payments? If no, MUS	expla	ıın:						
		1							
4-4	Please complete the following debt schedule, if applicable:	Outs	4		م منابع الم	Datinad	alla sudian as	04=	ta 4
	(please only include principal amounts)(enter all amount as positive		tanding at prior year*		ed during year		during ar		tanding at ar-end
	numbers)	Cild Oi	prior year		ycui	,	·ai	,	ai-ciia
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	_	\$	_	\$	_	\$	_
	Leases	\$		\$		\$		\$	
	Developer Advances	\$	_	\$	_	\$		\$	
	Other (specify):	\$		\$	_	\$		\$	_
	TOTAL	\$		\$		\$		\$	
	IOTAL	_	- 41 - 4 - 1 - 11 - 11 - 11 - 11	<u> </u>	-	Ψ		Ψ	
	Please answer the following questions by marking the appropriate boxes.		tie to prior ye	ar endir	ng balance	V	es		No
4-5	Does the entity have any authorized, but unissued, debt?						es 7		NO
If yes:	How much?	\$		2 500	0,000.00		_		
11 you.	Date the debt was authorized:	 	11/5/2		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
4-6	Does the entity intend to issue debt within the next calendar	(0022	11/5/2	2013		Г	7		J
		year?							
If yes:	How much?	-			-		7		
4-7	Does the entity have debt that has been refinanced that it is s		ponsible t	or?		L			✓
If yes:	What is the amount outstanding?	\$			-				
4-8	Does the entity have any lease agreements?					L			1
If yes:	What is being leased? What is the original date of the lease?								
	Number of years of lease?								
	Is the lease subject to annual appropriation?					Г	1		7
	What are the annual lease payments?	\$					_		
	Please use this space to provide any	T	nations or	comm	ents:				
	r lease ase this space to provide any	САРІСІ		COIIIII	iciita.				
	DADTE CACHAND	ZININ	/CCTM	ar-Ni	TC				
	PART 5 - CASH AND	IN	/ESIN	IEN	15				
	Please provide the entity's cash deposit and investment balances.						ount		Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts					\$			
5-2	Certificates of deposit					\$	-		
	Total Cash Deposits							\$	-
	Investments (if investment is a mutual fund, please list underlying	investr	ments):						
						\$		1	
						\$		1	
5-3						\$		-	
						\$			
	Total Investments					Ψ		\$	
	Total Cash and Investments							\$	
	Please answer the following questions by marking in the approp	riate bo	vac		Yes	N	lo	Ψ	N/A
5-4	Are the entity's Investments legal in accordance with Section				100	N	IO		
J-4		Z4-1 0·	-oo i, et.						J
	seq., C.R.S.?		A						
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Ac	t) public		√				
	depository (Section 11-10.5-101, et seq. C.R.S.)?								
If no, MU	ST use this space to provide any explanations:								

	PART 6 - CAPIT	AL	ASSET	S					
	Please answer the following questions by marking in the appropriate boxe						Yes		No
6-1	Does the entity have capital assets?								4
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in a	accordance	with	Section		J		
	n/a								
6-3	Complete the following capital assets table:		Balance - inning of the year*	be i	tions (Must ncluded in Part 3)	De	letions		ear-End Balance
	Land	\$	-	\$	<u>-</u>	\$	-	\$	-
	Buildings	\$		\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$		\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$		\$	-	\$	-	\$	-
	Accumulated Depreciation	\$	-	\$	-	\$	-	\$	-
	TOTAL Please use this space to provide any	\$	-	\$	-	\$	-	\$	-
	PART 7 - PENSION		FORMA	TIC	NC		.,		
7-1	Please answer the following questions by marking in the appropriate boxe Does the entity have an "old hire" firemen's pension plan?	es.					Yes		No ✓
7-1 7-2	Does the entity have a volunteer firemen's pension plan?					_	_		7
If yes:	Who administers the plan?					1			
ii yes.						l			
	Indicate the contributions from:								
	Tax (property, SO, sales, etc.):			\$	-				
	State contribution amount:			\$	-				
	Other (gifts, donations, etc.):			\$	-				
	TOTAL	41		\$	-				
	What is the monthly benefit paid for 20 years of service per re Please use this space to provide any			\$	-				
	Please use this space to provide any	expi	anations or	COIII	ments:				
	PART 8 - BUDGET	INF	ORMA	TIC	N				
	Please answer the following questions by marking in the appropriate box	es.			Yes		No		N/A
8-1	Did the entity file a budget with the Department of Local Affai	rs fo	r the		J	Г			
	current year in accordance with Section 29-1-113 C.R.S.?								
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce w	ith Section		1				
If yes:	Please indicate the amount budgeted for each fund for the ye	ar re	ported:	J	Vanna a				
	Fund Name	Buc	lgeted Expend	litu <u>re</u> s	/Expenses				
	General Fund	\$			50,000				

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAE	BOR)	
9-1	Please answer the following question by marking in the appropriate box Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	Yes	No
lf no, ML	JST explain:		
	DADT 40 CENEDAL INFORMATION		
	PART 10 - GENERAL INFORMATION		_
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		✓
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		/
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	J	
	Please indicate what services the entity provides: SANITARY, STORM DRAINAGE, WATER, STREETS, TRAFFIC AND SAFETY CONTROLS, PARK AND REC, TELEVISION REL		
10-4	Does the entity have an agreement with another government to provide services?		J
If yes:	List the name of the othergovernmental entity and the services provided:		
10-5	Has the district filed a <i>Title 32. Article 1 Special District Notice of Inactive Status</i> during the		J
If yes:	Date Filed:		
40.0	Dana the setting have a setting Mill Lange	П	✓
10-6 If yes:	Does the entity have a certified Mill Levy?		
,	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills Total mills		
	Please use this space to provide any explanations or comments:		-

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

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

Policy - Requirements

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- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval.

Local governing boards note their approval and submit the application through one of the following three methods: 1)

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

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

	Print the names of ALL members of current below. governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column
Board Member 1	Print Board Member's Name Andrew Klein	I Andrew Klein, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 2	Print Board Member's Name Patrick Schmitz	I Patrick Schmitz, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 3	Print Board Member's Name Kevin Smith	I Kevin Smith, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed

Board Member 4	Print Board Member's Name	I
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Aurora Crossroads Metropolitan Dis	strict No.3	For the Year Ended			
ADDRESS	-	c/o White Bear Ankele Tanaka & Waldron, P.C.				
	2154 East Commons Ave, Ste 2000	•	year ended:			
CONTACT PERSON	Centennial, CO 80122		7			
PHONE	Jennifer Gruber Tanaka					
EMAIL	303.858.1800		7			
FAX	jtanaka@wbapc.com		7			
	303.858.1801					
	PART 1 - CERTIFICATION	N OF PREPAREF	R			
I certify that I am skilled in gov comple my knowledge.	vernmental accounting and that the inform	nation in the application is	te and accurate, to the best of			
NAME: TITLE	John W. Simmons					
FIRM NAME (if applicable) ADDRESS	District Accountant					
PHONE DATE PREPARED	Simmons & Wheeler, P.C.					
DATE PREPARED	304 Inverness Way South, Suite 490, Englewood CO 80112					
	303-689-0833					
	3/20/2020					
PREPARER (SIGNATE	JRE REQUIRED)					
Simmons (Mar 26, 2020)						
Please indicate whether the follow	owing financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)			
using Governmental or Propriet	ary fund types					

PART 2 - REVENUE

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

Line#		escription	Round to nearest Dollar	Please use this
2-1 2-		rt mills levied in Question 10-6) Specific	\$ -	space to
2 2-3	ownership	rt mills levied in Question 10-6) Specific		provide any
2-4	Sales and use		-	necessary explanations
2-4	Other (specify		\$ -	explanations
	Other (specify	<i>)</i> ·	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	
2-7 2-		Conservation Trust Funds (Lottery)	\$ -	7
8 2-9		Highway Users Tax Funds (HUTF)	\$ -	1
2-10		Other (specify):	\$ -	
2-11	Charges for services		\$ -	-
2-12	Fines and forfeits		•	-
2-13	Special assessments Investment income			4
2-14			\$ -	
2-15	Charges for utility services		\$ -	
	Debt proceeds Lease proceeds	(should agree with line 4-4, column 2)	\$ -	
2-19	Developer Advances received	(aloud a mag with line 4.4)	\$ -	
2-20	Proceeds from sale of capital asse	(should agree with line 4-4)	\$ -	1
2-21	Fire and police pension		\$ -	1
2-22	Donations			-
2-23	Other (specify): Reimbursements	& Developer Advance receivable	-	4
	(1)		-	_
			\$ -	
			\$ -	
			\$ -	
			\$ -	
2-24	(add I	ines 2-1 through 2-23) TOTAL REVENUE	-	

PART 3 - EXPENDITURES/EXPENSES

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

	interest payments on long-term debt. Financial information will not include fund e	quity inform	ation.		
Line#	Description		Round to nearest Dollar	Please use	
3-1	Administrative	:	\$ -	space provide	to any
3-2	Salaries	:	\$ -	necessary	arry
3-3	Payroll taxes	<u> </u>	\$ -	explanation	s
3-4	Contract services		\$ -		
3-5	Employee benefits	<u> </u>			
3-6	Insurance	<u> </u>	-		
3-7	Accounting and legal fees	:	\$ -		
3-8	Repair and maintenance	;	\$ -		
3-9	Supplies	_	\$ -		
3-10	Utilities and telephone	<u> </u>			
3-11	Fire/Police	<u> </u>	-	_	
3-12	Streets and highways	<u> </u>	-		
3-13	Public health	;	\$ -		
3-14	Culture and recreation		\$ -		
3-15	Utility operations		<u> </u>		
	Capital outlay	<u> </u>		-	
	·	CC WILLII I GIU	\$ -	_	
3-19 3-	4) Debt service interest		\$ -		
20			\$ -		
	Repayment of Developer Advance Principal (should agree wi	tn line 4-4)	\$ -		
22 3-23	Repayment of Developer Advance Interest	<u> </u>	\$ -	7	
		Ľ	Ψ -		

3-24	Contribution to pension plan (should agree	e to line \$	-
3-25	7-2) Contribution to Fire & Police Pension Assoc. (should agree to lin	\$	-
	Other (specify): Planning/Engineering & Miscellaneous	\$	-
	(\$	-
		\$	-
		\$	-
		\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPEN	NSES \$	-

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

	PART 4 - DEBT OUTSTANDING	G, IS	SUED	, AN	ID RI	ETIR	ED		
	Please answer the following questions by marking the	appropr	iate boxes.				es		No
4-1	Does the entity have outstanding debt?		I =						J
4-2	If Yes, please attach a copy of the entity's Debt Repayment So		e.						
4-2	Is the debt repayment schedule attached? If no, MUST explain	<u>n:</u>							
4.0	Is the continuous timite deliberation of the DMIO	I .							
4-3	Is the entity current in its debt service payments? If no, MUS	expla	in:						
		1		1					
4-4	Please complete the following debt schedule, if applicable:	Outs	4 1 4			Datinad		0	ta 4
	(please only include principal amounts)(enter all amount as positive		tanding at f prior year*		d during ear		l during ear		tanding at ar-end
	numbers)	Cild Oi	prior year	'	cai	, ,	-ai	,	ai-ciia
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	_	\$	_	\$	_	\$	_
	Leases	\$		\$		\$		\$	
	Developer Advances	\$	_	\$	_	\$		\$	
	Other (specify):	\$		\$	_	\$		\$	
	TOTAL	\$		\$		\$		\$	-
	IOTAL	_	<u>-</u>	<u> </u>		Φ		Φ	
	Please answer the following questions by marking the appropriate boxes.		tie to prior ye	ar ending	g balance	V	es		No
4-5	Does the entity have any authorized, but unissued, debt?						es ⁄		NO
If yes:	How much?	\$		2 500	,000.00				
11 you.	Date the debt was authorized:	 	11/5/2		,000.00				
4-6	Does the entity intend to issue debt within the next calendar	(0022	11/5/2	2013			7		J
		year?				<u>L</u>			
If yes:	How much?	\$			-		7		
4-7	Does the entity have debt that has been refinanced that it is s		ponsible t	or?		L			✓
If yes:	What is the amount outstanding?	\$			-				
4-8	Does the entity have any lease agreements?					L			1
If yes:	What is being leased? What is the original date of the lease?								
	Number of years of lease?								
	Is the lease subject to annual appropriation?						7		7
	What are the annual lease payments?	\$					_		
	Please use this space to provide any	T	nations or	comm	ents:				
	r lease ase this space to provide any	САРІСІ		COMMIN	C1163.				
	DADTE CACHAND	ZININ	/CCTM	III NIS	TC.				
	PART 5 - CASH AND	IN	/ESIN	IEN	15				
	Please provide the entity's cash deposit and investment balances.						ount		Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts					\$			
5-2	Certificates of deposit					\$	-		
	Total Cash Deposits							\$	-
	Investments (if investment is a mutual fund, please list underlying	investr	ments):						
						\$		1	
						\$		1	
5-3						\$		1	
						\$		1	
	Total Investments					Ψ		\$	
	Total Cash and Investments							\$	
	Please answer the following questions by marking in the approp	riate ho	VAC	v	es	N	lo	Ψ	N/A
5-4	Are the entity's Investments legal in accordance with Section				CO	N			
U-4	seq., C.R.S.?	Z-7-1 J	-00 i, 6t.						J
			.4) ! !!						
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	ion Ac	ct) public		V				
	depository (Section 11-10.5-101, et seq. C.R.S.)?								
If no, MU	ST use this space to provide any explanations:								

	PART 6 - CAPIT	AL	ASSET	S				
	Please answer the following questions by marking in the appropriate boxes						Yes	No
6-1	Does the entity have capital assets?							4
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in	accordance	with	Section		✓	
	n/a							
6-3	Complete the following capital assets table:	be	Balance - ginning of the year*		tions (Must ncluded in Part 3)	De	letions	ear-End Balance
	Land	\$	-	\$	-	\$	-	\$ -
	Buildings	\$	-	\$	-	\$	-	\$ -
	Machinery and equipment	\$	-	\$	-	\$	-	\$ -
	Furniture and fixtures	\$	-	\$	-	\$	-	\$ -
	Infrastructure	\$	-	\$	-	\$	-	\$ -
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$ -
	Other (explain):	\$	-	\$	-	\$	-	\$ -
	Accumulated Depreciation	\$	-	\$	-	\$	-	\$ -
	TOTAL	\$	-	\$	-	\$	-	\$ -
	Please use this space to provide any	ехр	lanations or	com	ments:			
7-1 7-2 If yes:	PART 7 - PENSION Please answer the following questions by marking in the appropriate boxe Does the entity have an "old hire" firemen's pension plan? Does the entity have a volunteer firemen's pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount:		FORMA	\$ \$	ON	[Yes	No ✓
	Other (gifts, donations, etc.):			\$	-			
	TOTAL			\$	-			
	What is the monthly benefit paid for 20 years of service per retiree as of Jan \$ -							
	Please use this space to provide any	exp	lanations or	com	ments:			
	DADTA BUDGET		EODMA	TIC	NA I			
	PART 8 - BUDGET		FURMA	ПС	אע			
	Please answer the following questions by marking in the appropriate box				Yes		No	N/A
8-1	Did the entity file a budget with the Department of Local Affai	rs fo	or the		J	[
	current year in accordance with Section 29-1-113 C.R.S.?			1				
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce w	vith Section	1	7	[
If yes:	Please indicate the amount budgeted for each fund for the ye	ar r	eported:					
	. □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □	Ви	Budgeted Expend	iture	/Expenses			
	General Fund	\$			50,000			
		ŕ			,			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAE	BOR)	
9-1	Please answer the following question by marking in the appropriate box Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	Yes ✓	No
lf no, ML	JST explain:		
	DADT 40 CENEDAL INCODMATION		
	PART 10 - GENERAL INFORMATION		_
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		✓
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		J
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	J	
	Please indicate what services the entity provides: SANITARY, STORM DRAINAGE, WATER, STREETS, TRAFFIC AND SAFETY CONTROLS, PARK AND REC, TELEVISION REL		
10-4	Does the entity have an agreement with another government to provide services?		✓
If yes:	List the name of the othergovernmental entity and the services provided:		
10-5	Has the district filed a <i>Title 32. Article 1 Special District Notice of Inactive Status</i> during the		J
If yes:	Date Filed:		
40.0	Doce the autiful have a contified Mill Laury?	П	✓
10-6 If yes:	Does the entity have a certified Mill Levy?		_
,	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		
	General/Other mills Total mills		-
	Please use this space to provide any explanations or comments:		

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

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

Policy - Requirements

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

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

The application for exemption from audit form created by our office includes a section for governing body approval.

Local governing boards note their approval and submit the application through one of the following three methods: 1)

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

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

	Print the names of ALL members of current below. governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column
Board Member 1	Andrew Mein	I Andrew Klein, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board	Print Board Member's Name	I Patrick Schmitz, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Patrick Schmitz
Member 2	Patrick Schmitz	Date: Mar 26, 2020 My term Expires: 5/2020
Board	Print Board Member's Name	I Kevin Smith, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 3	Kevin Smith	Signed Kevin Smit Mar 25, Date: Mar 26, 2020 My term Expires: 5/2020

Board Member 4	Print Board Member's Name	I
Board Member 5	Print Board Member's Name	I
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I



Dianne E. Ray, CPA State Auditor

RE: 1335.01

June 19, 2020

Board Of Directors Aurora Crossroads Metropolitan District No. 1 2154 E. Commons Ave. Suite 2000 Centennial, CO 80122

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Aurora Crossroads Metropolitan District No. 1. Based on our review, the application for the year ended 12/31/2019 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.colorado.gov/auditor

Sincerely,

Crystal L. Dorsey, CPA

Local Government Audit Manager

cc: Colorado Department of Local Affairs

Division of Local Governments





Dianne E. Ray, CPA State Auditor

RE: 1335.02

June 19, 2020

Board Of Directors Aurora Crossroads Metropolitan District No. 2 2154 E. Commons Ave. Suite 2000 Centennial, CO 80122

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Aurora Crossroads Metropolitan District No. 2. Based on our review, the application for the year ended 12/31/2019 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.colorado.gov/auditor

Sincerely,

Crystal L. Dorsey, CPA

Local Government Audit Manager

cc: Colorado Department of Local Affairs

Division of Local Governments





Dianne E. Ray, CPA State Auditor

RE: 1335.03

June 19, 2020

Board Of Directors Aurora Crossroads Metropolitan District No. 3 2154 E. Commons Ave. Suite 2000 Centennial, CO 80122

To Whom it May Concern:

We have reviewed the *Application for Exemption from Audit* of the Aurora Crossroads Metropolitan District No. 3. Based on our review, the application for the year ended 12/31/2019 is approved.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.colorado.gov/auditor

Sincerely,

Crystal L. Dorsey, CPA

Local Government Audit Manager

cc: Colorado Department of Local Affairs

Division of Local Governments

