

## EAST CREEK METROPOLITAN DISTRICT NO. 2

141 Union Boulevard, Suite 150  
Lakewood, Colorado 80228-1898  
Tel: 303-987-0835 • 800-741-3254  
Fax: 303-987-2032

<https://www.colorado.gov/eastcreekmd>

### **NOTICE OF A SPECIAL MEETING AND AGENDA**

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expiration:</u>
Chelsey Green		2025/May 2025
Paul Yourick		2023/May 2023
Thomas Gissen		2025/May 2025
Matthew Larsen	Assistant Secretary	2023/May 2023
<b>VACANT</b>		2025/May 2023
Peggy Ripko	Secretary	

DATE: June 23, 2022  
TIME: 3:00 P.M.  
**PLACE:** **VIA ZOOM**

*Please email Peggy Ripko if there are any issues  
([pripko@sdmsi.com](mailto:pripko@sdmsi.com)).*

Join Zoom Meeting  
<https://us02web.zoom.us/j/86267550643?pwd=V3RnRGRtWkRyUIZZc1VMWTJFZjFHdz09>  
Meeting ID: 862 6755 0643  
Passcode: 987572  
Dial In: 1-253-215-8782

#### I. ADMINISTRATIVE MATTERS

A. Present Conflict Disclosures and confirm quorum.

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

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C. Discuss results of cancelled May 3, 2022 Regular Election for Directors (enclosure).

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D. Acknowledge the resignation of Michele Trujillo effective May 27, 2022.

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- E. Discuss vacancy on the Board and consider the appointment of eligible elector, Jarrod Walker, to the Board of Directors. Administer Oath of Office.
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- F. Consider appointment of Officers:

President \_\_\_\_\_  
Treasurer \_\_\_\_\_  
Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_  
Asst. Secretary \_\_\_\_\_

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- G. Review and approve Minutes of the October 28, 2021 special meeting (enclosure).
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II. PUBLIC COMMENTS

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

III. FINANCIAL MATTERS

- A. Review and accept unaudited financial statements for the period ending March 31, 2022 (enclosure).
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- B. Review and ratify approval of the execution and filing of the Application for Exemption from Audit for 2021 (enclosure - copy of application).
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IV. LEGAL MATTERS

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

V. CONSTRUCTION MATTER

- A. Discuss status of development / construction outlook.
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VI. OTHER BUSINESS

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

VII. ADJOURNMENT      **THE NEXT REGULAR MEETING IS OCTOBER 24, 2022.**

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

**NOTICE IS HEREBY GIVEN** by the East Creek Metropolitan District No. 2, Arapahoe County, Colorado, that at the close of business on the sixty-third day before the election, there were not more candidates for director than offices to be filled, including candidates filing affidavits of intent to be write-in candidates; therefore, the election to be held on May 3, 2022 is hereby canceled pursuant to section 1-13.5-513(6) C.R.S.

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

<u>Name</u>	<u>Term</u>
Paul Yourick	Next Regular Election, May 2023
Thomas Gissen	Second Regular Election, May 2025
Michelle Trujillo	Second Regular Election, May 2025
Chelsey M. Green	Second Regular Election, May 2025

/s/Peggy Ripko  
(Designated Election Official)

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

## RECORD OF PROCEEDINGS

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### MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE EAST CREEK METROPOLITAN DISTRICT NO. 2 (THE "DISTRICT") HELD OCTOBER 18, 2021

A special meeting of the Board of Directors of the East Creek Metropolitan District No. 2 (the "District") was convened on Monday, October 18, 2021, at 4:00 p.m. Due to concerns regarding the spread of the Coronavirus (COVID-19) and the benefits to the control of the spread of the virus by limiting in-person contact, this District Board Meeting was held via Zoom without any individuals (neither District Representative nor the general public) attending in-person. The meeting was open to the public via Zoom.

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**Directors In Attendance Were:**

Lisa A. Albers  
Paul Yourick  
Thomas Gissen  
Michele Trujillo  
Matthew Larsen

**Also In Attendance Were:**

Peggy Ripko; Special District Management Services, Inc. ("SDMS")  
Paula Williams, Esq.; McGeady Becher P.C.  
Cameron Nelson and Serge Borso, Board Members East Creek Metropolitan District No. 1  
Laura Feland and Bradley Lehman, members of the public

**DISCLOSURE OF  
POTENTIAL  
CONFLICTS OF  
INTEREST**

The Board noted that disclosures of potential conflict of interest statements for each of the Directors were filed with the Secretary of State seventy-two hours in advance of the meeting. Ms. Ripko requested that the Directors consider whether they had any additional conflicts of interest to disclose. Ms. Ripko noted for the record that there were no new disclosures made by the Directors present at the meeting and incorporated for the record those applicable disclosures made by the Board Members prior to this meeting and in accordance with the statutes.

**ADMINISTRATIVE  
MATTERS**

**Agenda:** The Board reviewed the proposed Agenda for the District's special meeting.

## RECORD OF PROCEEDINGS

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Following discussion, upon motion duly made by Director Trujillo, seconded by Director Gissen and, upon vote, unanimously carried, the Board approved the Agenda, as presented.

**Approval of Meeting Location:** The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. Following discussion, upon motion duly made by Director Larsen, seconded by Director Trujillo and, upon vote, unanimously carried, the Board determined that due to concerns regarding the spread of the Coronavirus (COVID-19) and the benefits to the control of the spread of the virus by limiting in-person contact, this District Board Meeting was held by conference call without any individuals (neither District Representative nor the general public) attending in-person. The Board further noted that notice of this format was duly posted within the boundaries of the District and the District has not received any objections to the format or any requests that the meeting format be changed by taxpaying electors within the District's boundaries.

**Minutes:** The Board reviewed the minutes of the June 21, 2021 special meeting.

Following discussion, upon motion duly made by Director Albers, seconded by Director Trujillo and, upon vote, unanimously carried, the Board approved the minutes of the June 21, 2021 special meeting.

**Regular Meeting dates for 2022:** The Board discussed the business to be conducted in 2022, discussed scheduling regular meetings on June 20 and October 24, 2022, at 4:00 p.m. to be held virtually, and considered the approval of Resolution No. 2021-10-01; Resolution Establishing Regular Meeting Dates, Time and Location, and Designating Location for Posting of 24-Hour Notices.

Following discussion, upon motion duly made by Director Albers, seconded by Director Trujillo and, upon vote, unanimously carried, the Board adopted Resolution No. 2021-10-01 and scheduled regular meetings as discussed above.

**§32-1-809, C.R.S., Transparency Notice reporting Requirements and Mode of Eligible Elector Notification:** The Board discussed §32-1-809, C.R.S. reporting requirements and directed posting the 2022 Transparency Notice on the Special District Association website.

**PUBLIC  
COMMENTS**

There were no public comments.

## RECORD OF PROCEEDINGS

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### FINANCIAL MATTERS

**Unaudited Financial Statements/Schedule of Cash Position:** The Board discussed the unaudited financial statements for the period ending September 30, 2021.

Following discussion, upon motion duly made by Director Albers, seconded by Director Trujillo and, upon vote, unanimously carried, the Board accepted the unaudited financial statements for the period ending September 30, 2021, as presented.

**2021 Application for Exemption from Audit:** The Board discussed the requirements for an Audit. Following discussion, upon motion duly made by Director Albers, seconded by Director Trujillo and, upon vote, unanimously carried, the Board appointed the District Accountant to prepare and file the 2021 Application for Exemption from Audit.

**2021 Budget Amendment Hearing:** The President opened the public hearing to consider an amendment to the 2021 Budget and discuss related issues.

It was noted that publication of Notice stating that the Board would consider an amendment to the 2021 Budget and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this public hearing. No public comments were received and the public hearing was closed.

Following discussion, upon motion duly made by Director Trujillo, seconded by Director Albers and, upon vote, unanimously carried, the Board adopted the Resolution to Amend the 2021 Budget (amending the General Fund to \$12,000 and the Debt Service Fund to \$28,000).

**2022 Budget Hearing:** The President opened the public hearing to consider the proposed 2022 Budget and discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of the 2022 Budget and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this public hearing. No public comments were received and the public hearing was closed.

Following discussion, the Board considered the adoption of Resolution No. 2021-10-02; Resolution to Adopt the 2022 Budget and Appropriate Sums of Money, and Resolution No. 2021-10-03; Resolution to Set Mill Levies (General Fund at 10.00 mills, the Debt Service Fund at 30.00 mills, and ARI mill levy of 1.00 mill for a total mill levy of 41.00 mills). Upon motion duly made by Director Albers, seconded by Director Larsen and, upon vote, unanimously carried, the Board adopted Resolution

## RECORD OF PROCEEDINGS

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No. 2021-10-02 and Resolution No. 2021-10-03 and authorized execution of the Certification of Budget. The District Accountant was directed to transmit the Certification of Tax Levies to the Board of County Commissioners of Arapahoe County not later than December 15, 2021. The District Manager was directed to transmit the Certification of Budget to the Division of Local Government no later than January 30, 2022.

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

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

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### **LEGAL MATTERS**

**Resolution Calling May 3, 2022 Election for Directors, appointing Designated Election Official (“DEO”) and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election**: The Board discussed the Resolution Calling May 3, 2022 Election for Directors, appointing the DEO, and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election. The Board also discussed the need for ballot issues and noted that Self-Nomination and Acceptance Forms are due by February 25, 2022.

Following discussion, upon motion duly made by Director Albers, seconded by Director Larsen and, upon vote, unanimously carried, the Board adopted Resolution No. 2021-10-04 Calling May 3, 2022 Election for Directors, appointed Peggy Ripko as the DEO and authorized the DEO to perform all tasks required for the conduct of a mail ballot election.

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### **CONSTRUCTION MATTERS**

**2021 Development / Construction Outlook**: There were no updates.

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### **OTHER BUSINESS MATTERS**

There were no other matters to discuss at this time.

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### **ADJOURNMENT**

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

## RECORD OF PROCEEDINGS

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Respectfully submitted,

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



**EAST CREEK METROPOLITAN DISTRICT NO. 2**

**FINANCIAL STATEMENTS**

**March 31, 2022**

**EAST CREEK METROPOLITAN DISTRICT NO. 2**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**March 31, 2022**

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
<b>Assets</b>			
Property Taxes Receivable	\$ 12,342	\$ 33,659	\$ 46,001
Total Current Assets	<u>12,342</u>	<u>33,659</u>	<u>46,001</u>
<b>Total Assets</b>	<u><u>\$ 12,342</u></u>	<u><u>\$ 33,659</u></u>	<u><u>\$ 46,001</u></u>
<b>Deferred Inflows of Resources</b>			
Deferred Property Taxes	\$ 12,342	\$ 33,659	\$ 46,001
Total Deferred Inflows of Resources	<u>12,342</u>	<u>33,659</u>	<u>46,001</u>
<b>Fund Balance</b>			
Fund Balance	53	144	197
Current Year Earnings	(53)	(144)	(197)
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u><u>\$ 12,342</u></u>	<u><u>\$ 33,659</u></u>	<u><u>\$ 46,001</u></u>

**EAST CREEK METROPOLITAN DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the 3 Months Ending**  
**March 31, 2022**

	<u>Period Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable) Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
Property Tax Revenue	\$ -	\$ -	\$ 11,220	\$ (11,220)	0.0%
Specific Ownership Taxes	119	119	673	(554)	17.7%
ARI Fees	12	12	1,122	(1,110)	1.1%
<b>Total Revenues</b>	<u>131</u>	<u>131</u>	<u>13,015</u>	<u>(12,884)</u>	<u>1.0%</u>
<b>Expenditures</b>					
Treasurer's Fees	-	-	168	168	0.0%
ARI Fees	-	-	1,122	1,122	0.0%
Emergency Reserve	-	-	337	337	0.0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>1,627</u>	<u>1,627</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues Over Expenditures	131	131	11,388	(11,257)	
<b>Transfers and Other Sources (Uses)</b>					
Transfer to District No. 1	(184)	(184)	(11,388)	11,204	
<b>Total Transfers and Other Sources (Uses)</b>	<u>(184)</u>	<u>(184)</u>	<u>(11,388)</u>	<u>11,204</u>	
Change in Fund Balance	(53)	(53)	-	(53)	
Beginning Fund Balance	53	53	-	53	
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	

**EAST CREEK METROPOLITAN DISTRICT NO. 2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Debt Service Fund**  
**For the 3 Months Ending**  
**March 31, 2022**

	<u>Period Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable) Variance</u>	<u>% of Budget</u>
<b>Revenues</b>					
Property Tax Revenue	\$ -	\$ -	\$ 33,659	\$ (33,659)	0.0%
Specific Ownership Tax	358	358	2,020	(1,662)	17.7%
<b>Total Revenues</b>	<u>358</u>	<u>358</u>	<u>35,679</u>	<u>(35,321)</u>	<u>1.0%</u>
<b>Expenditures</b>					
Treasurer's Fees	-	-	505	505	0.0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>505</u>	<u>505</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues Over Expenditures	358	358	35,174	(34,816)	
<b>Other Financing Sources (Uses)</b>					
Transfer to District No. 1	(502)	(502)	(35,174)	34,672	
<b>Other Financing Sources (Uses)</b>	<u>(502)</u>	<u>(502)</u>	<u>(35,174)</u>	<u>34,672</u>	
Change in Fund Balance	(144)	(144)	-	(144)	
Beginning Fund Balance	144	144	-	144	
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

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

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

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

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

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS  
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

## CHECKLIST

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

## FILING METHODS

**NEW METHOD!** Register and submit your Applications at our new portal!

**WEB PORTAL:** <https://apps.leg.co.gov/osa/lg>

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

**QUESTIONS?** Email: [osa.lg@state.co.us](mailto:osa.lg@state.co.us) OR Phone: 303-869-3000

### IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

East Creek Metropolitan District No. 2
c/o Special District Management Services, Inc.
141 Union Blvd., Suite 150
Lakewood, CO 80228-1898
Peggy Ripko
303-987-0835
pripko@sdmsi.com

For the Year Ended  
12/31/21  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### PART 1 - CERTIFICATION OF PREPARER

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

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

James H. Ruthven
Director of Finance
Special District Management Services, Inc.
141 Union Blvd., Suite 150, Lakewood, CO 80228-1898
303-987-0835
3/8/2022

### PREPARER (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

## PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 35,084	
2-2	Specific ownership	\$ 2,355	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 54	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 37,493	

## PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):		
3-24	Treasurer's fees	\$ 526	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 526	

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



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

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year		
	Retired during year	Outstanding at year-end		
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ <span style="border: 1px solid black; padding: 2px 20px;">9,737,479.00</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized: <span style="border: 1px solid black; padding: 2px 20px;">5/8/2018</span>		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ <span style="border: 1px solid black; padding: 2px 20px;">-</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ <span style="border: 1px solid black; padding: 2px 20px;">-</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? <span style="border: 1px solid black; padding: 2px 20px;"></span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What is the original date of the lease? <span style="border: 1px solid black; padding: 2px 20px;"></span>		
Number of years of lease? <span style="border: 1px solid black; padding: 2px 20px;"></span>		
Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>
What are the annual lease payments? \$ <span style="border: 1px solid black; padding: 2px 20px;">-</span>		

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ -
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ -

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital 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:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

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

Indicate the contributions from:

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

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes       No       N/A
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes       No       N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 4,249
Debt Service	\$ 27,164

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

Please answer the following question by marking in the appropriate box

Yes                      No

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

**10-1** Is this application for a newly formed governmental entity?

If yes: **Date of formation:**

**10-2** Has the entity changed its name in the past or current year?

If yes: **Please list the NEW name & PRIOR name:**

**10-3** Is the entity a metropolitan district?

**Please indicate what services the entity provides:**

Plan, design, acquire, construct, install, relocate, redevelop and finance public improvements

**10-4** Does the entity have an agreement with another government to provide services?

If yes: **List the name of the other governmental entity and the services provided:**  
 East Creek Metropolitan District No. 1 - financing of public improvements

**10-5** Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: **Date Filed:**

**10-6** Does the entity have a certified Mill Levy?

If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

Bond Redemption mills	30.000
General/Other mills	11.000
<b>Total mills</b>	<b>41.000</b>

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

#### Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Lisa A. Albers	I, Lisa A. Albers , 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 <u>Lisa A. Albers</u> Date: <u>03 / 23 / 2022</u> My term Expires: May 2022
Board Member 2	Michelle Trujillo	I, Michelle Trujillo, 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 <u>Michelle Trujillo</u> Date: <u>03 / 23 / 2022</u> My term Expires: May 2022
Board Member 3	Paul Yourick	I, Paul Yourick , 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 <u>Paul Yourick</u> Date: <u>03 / 23 / 2022</u> My term Expires: May 2023
Board Member 4	Thomas Gissen	I, Thomas Gissen , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>03 / 23 / 2022</u> My term Expires: May 2022
Board Member 5	Matthew Larsen	I, Matthew Larsen , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>03 / 23 / 2022</u> My term Expires: May 2023
Board Member 6		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

# EXAMPLE - DO NOT FILL OUT THIS PAGE

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

## RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

**[Choose 1 or 2 below, whichever is applicable]**

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

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

**OR**

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

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

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

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

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

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

ATTEST:

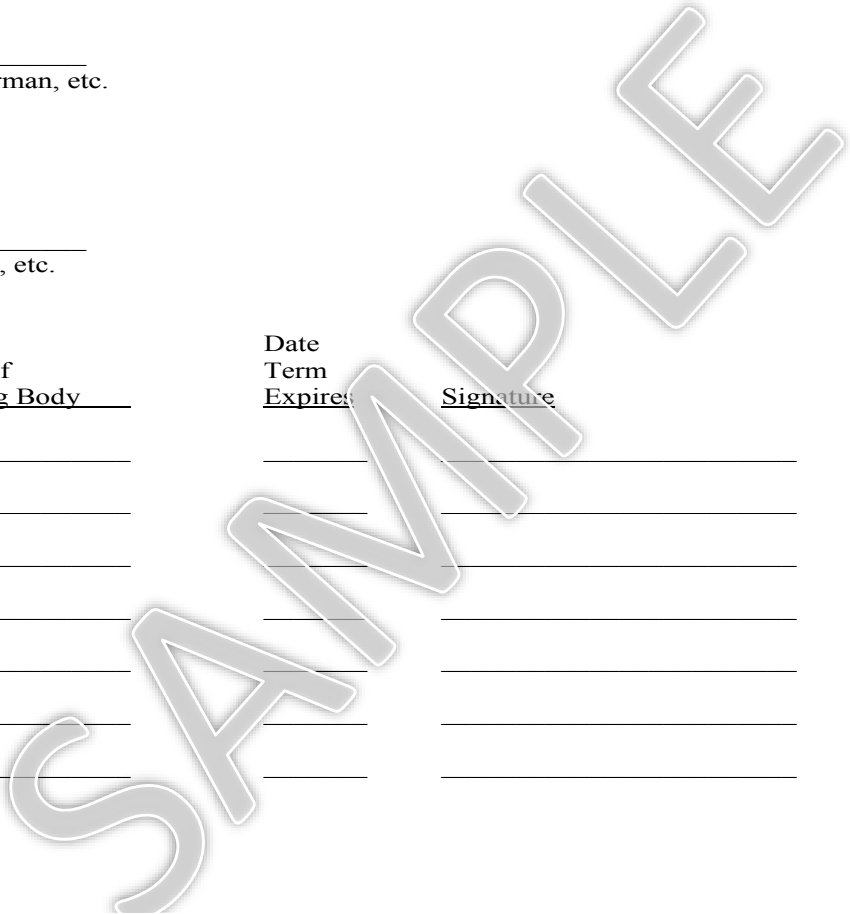
\_\_\_\_\_  
Town Clerk, Secretary, etc.

Type or Print Names of  
Members of Governing Body

Date  
Term  
Expires

Signature

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



<b>TITLE</b>	2021 Application for Exemption from Audit for East Creek...
<b>FILE NAME</b>	Exemption-2021 Short Form - ECMD2.pdf
<b>DOCUMENT ID</b>	9c694a0bc2f9f24447339e15da289eedba17063b
<b>AUDIT TRAIL DATE FORMAT</b>	MM / DD / YYYY
<b>STATUS</b>	● Pending signature

## Document History



SENT

**03 / 23 / 2022**

17:30:58 UTC

Sent for signature to Lisa Albers (lisa.albers@meritagehomes.com), Michelle Trujillo (michele.trujillo@meritagehomes.com), Paul Yourick (paul.yourick@meritagehomes.com), Thomas Gissen (thomas.gissen@meritagehomes.com), Matthew Larsen (matt.larsen@meritagehomes.com) and Jim Ruthven (jruthven@sdmsi.com) from ksteggs@sdmsi.com  
IP: 50.78.200.153



VIEWED

**03 / 23 / 2022**

17:32:53 UTC

Viewed by Paul Yourick (paul.yourick@meritagehomes.com)  
IP: 206.204.28.136



VIEWED

**03 / 23 / 2022**

17:34:12 UTC

Viewed by Jim Ruthven (jruthven@sdmsi.com)  
IP: 50.78.200.153



SIGNED

**03 / 23 / 2022**

17:34:28 UTC

Signed by Jim Ruthven (jruthven@sdmsi.com)  
IP: 50.78.200.153



<b>TITLE</b>	2021 Application for Exemption from Audit for East Creek...
<b>FILE NAME</b>	Exemption-2021 Short Form - ECMD2.pdf
<b>DOCUMENT ID</b>	9c694a0bc2f9f24447339e15da289eedba17063b
<b>AUDIT TRAIL DATE FORMAT</b>	MM / DD / YYYY
<b>STATUS</b>	● Pending signature

## Document History



**03 / 23 / 2022**  
17:35:39 UTC

Signed by Paul Yourick (paul.yourick@meritagehomes.com)  
IP: 163.116.139.117



**03 / 24 / 2022**  
04:40:37 UTC

Viewed by Lisa Albers (lisa.albers@meritagehomes.com)  
IP: 206.204.45.217



**03 / 24 / 2022**  
04:40:56 UTC

Signed by Lisa Albers (lisa.albers@meritagehomes.com)  
IP: 163.116.147.34



**03 / 24 / 2022**  
14:08:53 UTC

Viewed by Michelle Trujillo  
(michele.trujillo@meritagehomes.com)  
IP: 91.92.138.124



**03 / 24 / 2022**  
14:09:10 UTC

Signed by Michelle Trujillo  
(michele.trujillo@meritagehomes.com)  
IP: 163.116.147.40



**03 / 24 / 2022**  
14:09:10 UTC

This document has not been fully executed by all signers.