APPLICATION FOR EXEMPTION FROM AUDIT - SHORT *FORM* - FOR GOVERNMENTS WITH REVENUES AND EXPENDITURES OF $100,000 OR LESS

Name of Government:	**Ward TOD Metropolitan District No. 1**	For the Fiscal Year Ended December 31, 2013 or fiscal year ended:
Address:	**1700 Lincoln Street, Suite 3800**	
	Denver, CO 80203	
Contact Person:	**Mr. Russell W. Dykstra**	
Telephone:	**(303) 839-3800**	
Email:	**dykstra@spencerfane.com**	
Fax:	**(303) 839-3838**	

Return to: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203
Fax: **303-866-4062**
Email: OSA.LG@state.co.us
Call (303) 869-3000 if you need help completing this form.

PLEASE READ THE ABOVE INSTRUCTIONS BEFORE SUBMITTING

Section 29-1-604, C.R.S., outlines the provisions for an exemption from audit. Generally, any local government for which neither revenues nor expenditures exceed $500,000 in any fiscal year may qualify for an exemption.
If either revenues or expenditures are $100,000 or greater, but not more than $500,000, you may NOT use this form. Please use the LONG FORM of this application. If both revenues and expenditures are less than $100,000 individually, use this short form application for exemption from audit.

Please review ALL instructions prior to the completion of this form.

Instructions:

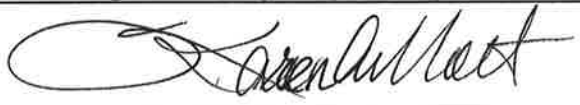
1. Prepare this form completely and accurately. Please note that there are 11 parts to this form, and all questions must be answered for the application to be considered complete.
2. File this form with the Office of the State Auditor within **3 months** after the end of the fiscal year. For years ended December 31, the form **must** be received by the Office of the State Auditor by **March 31**.
3. The form **must** be completed by a person skilled in governmental accounting.
4. The application must be personally reviewed and approved by a majority of the governing body as evidenced by one of the following methods:
   a. Resolution of the governing body - application may be emailed, faxed, or mailed.
   b. Original signatures - application must be mailed. Email or fax will NOT be accepted.
5. The **preparer must sign** the application that is submitted in order for it to be accepted.
6. Additional information may be attached to the exemption at the preparer's discretion.

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

Name:	Karen A. Mott
Title:	Senior Accountant
Firm Name (if applicable):	
Address:	1101 West 48th Avenue, Suite 100, Denver
Telephone Number:	720-259-1436
Date Prepared:	March 21, 2014

Preparer Signature (Required): The application will be rejected if not signed by the preparer.



Please indicate whether the following financial information is recorded	**Governmental**	**Proprietary**

Line#	Description	(Omit cents)
2-1	Taxes: Property	$ 754
2-2	Specific ownership	$ -
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	$ -
2-14	Charges for utility services	$ -
2-15	Debt proceeds (should agree with line 4-3, column 2)	$ -
2-16	Lease proceeds	$ -
2-17	Developer Advances received (should agree with line 4-3)	$ 57,227
2-18	Proceeds from sale of capital assets	$ -
2-19	Fire and police pension	$ -
2-20	Other (specify):	$ -
2-21		$ -
2-22		$ -
2-23		$ -
2-24	**(add lines 2-1 through 2-23) TOTAL REVENUE** all sources	$ 57,981

PART 3 - EXPENDITURES

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	(Omit cents)
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	Culture and recreation	$ -
3-15	Utility operations	$ -
3-16	Capital outlay (should agree with line 6-1, column 2)	$ -
3-17	Debt service principal (should agree with line 4-3, column 2)	$ -
3-18	Debt service interest	$ -
3-19	Repayment of Developer Advances (should agree with line 4-3)	$ -
3-20	Contribution to pension plan (should agree to line 7-2)	$ -
3-21	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	$ -
3-22	Other (specify): Bank Fees	$ 10
3-23		$ -
3-24		$ -
3-25	**(add lines 3-1 through 3-24) TOTAL EXPENDITURES** all categories	$ 10

Note: If *Total Revenue* (Line 2-24) or *Total Expenditures* (Line 3-25) 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?	√	
	Is the debt repayment schedule attached? If no, please explain:		√
4-2	Is the entity current in its debt service payments? If no, please explain:		

4-3	Please complete the following debt schedule, if applicable: (please only include principal amounts)	Outstanding at end of prior year	Issued during fiscal year	Retired during fiscal year	Outstanding at fiscal year-end
	General obligation bonds	$ -	$ -	$ -	$ -
	Revenue bonds	$ -	$ -	$ -	$ -
	Notes/Loans	$ -	$ -	$ -	$ -
	Leases	$ -	$ -	$ -	$ -
	Developer Advances	$ -	$ 57,227	$ -	$ 57,227
	Other (specify):	$ -	$ -	$ -	$ -
	Total:	$ -	$ 57,227	$ -	$ 57,227

	Please answer the following questions by marking the appropriate boxes.	Yes	No
4-4	Does the entity have any authorized, but unissued, debt?		√
If yes:	How much?	$ -	
	Date the debt was authorized:		
4-5	Does the entity intend to issue debt within the next calendar year?		√
If yes:	How much?	$ -	

	Please answer the following questions by marking the appropriate boxes.	Yes	No
4-6	Does the entity have debt that has been refinanced that it is still responsible for?		√
If yes:	What is the amount outstanding?	$ -	

	Please answer the following questions by marking the appropriate boxes.	Yes	No
4-7	Does the entity have any lease agreements?		√
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?		
	What are the annual lease payments?	$ -	
4-8	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	Checking accounts	$ 764	
5-2	Savings accounts	$ -	
5-3	Certificates of deposit	$ -	
	Total Cash Deposits		$ 764
	Investments (if investment is a mutual fund, please list underlying investments):		
5-4		$ -	
5-5		$ -	
5-6		$ -	
5-7		$ -	
	Total Investments		$ -
	Total Cash and Investments		$ 764

	Please answer the following question by marking in the appropriate box	Yes	No
5-8	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, please explain:	√	
5-9	Please use this space to provide any explanations or comments:		

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?		√
If yes:	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, please explain:		

Complete the following table:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$ -
Buildings	$ -	$ -	$ -	$ -
Machinery and equipment	$ -	$ -	$ -	$ -
Furniture and fixtures	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -

	Please use this space to provide any explanations or comments:
6-2	

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" firemen's pension plan?			√
7-2	Does the entity have a volunteer firemen's pension plan?			√
If yes:	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 retiree as of Jan 1?	$ -		

	Please use this space to provide any explanations or comments:
7-3	

PART 8 - BUDGET INFORMATION

	Please answer the following questions by marking in the appropriate boxes.	Yes	No
8-1	Did the entity file a 2013 budget with the Department of Local Affairs? If no, please explain:	√	
8-2	Did the entity pass an appropriations resolution? In no, please explain:	√	
If yes:	Please indicate the amount appropriated for each fund for 2013:		

Fund Name	Budgeted 2013 Expenditures
General Fund	$ -
Debt Service Fund	$ -
Capital Projects Fund	$ 17,700

	Please use this space to provide any explanations or comments:
8-3	

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

	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	√	
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.		
9-2	**Please use this space to provide any explanations or comments:**		

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?	√	
10-4	Please indicate what services the entity provides:		
	Provision for financing for water, sewer, road, and park improvements.		
10-5	Does the entity have an agreement with another government to provide services?		√
If yes:	List the name of the other governmental entity and the services provided:		
10-6	Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]		√
If yes:	Date Filed:		
10-7	**Please use this space to provide any explanations or comments:**		

PART 11 - GOVERNING BODY APPROVAL

PART 11 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of $100,000 or less must have an application prepared by a person skilled in governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of all current	A MAJORITY of the governing board members must complete and sign in the column
Board Member 1	Print Board Members Name Brian C. Mott	I BRIAN C. MOTT, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed _____ Date: 3.21.14 My term Expires: 2016
Board Member 2	Print Board Members Name Jeffrey Dean	I JEFFREY DEAN, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed _____ Date: 3.21.14 My term Expires: 2016
Board Member 3	Print Board Members Name Karen A. Mott	I KAREN A. MOTT, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed _____ Date: 3.21.14 My term Expires: 2016
Board Member 4	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed _____ Date: My term Expires: _____
Board Member 5	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed _____ Date: My term Expires: _____
Board Member 6	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed _____ Date: My term Expires: _____
Board Member 7	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit. Signed _____ Date: My term Expires: _____