

**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

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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. Boundary changes made or proposed to the Districts’ boundaries as of December 31 of the prior year.

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

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

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, 2019.

5. Status of the Districts’ construction of the Public Improvements as of December 31 of the prior year.

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. Current year budget including a description of the Public Improvements to be constructed in such year.

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




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**

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

<p>DISTRICT COURT, ARAPAHOE COUNTY, COLORADO</p> <p>Court Address: 7325 S. Potomac St.                  Centennial, CO 80112</p> <p>Telephone: (303) 649-6355</p>	 <p><b>John Lawrence Wheeler                  Judge</b></p> <p><b>▲ COURT USE ONLY ▲</b></p>
<p><b>Petitioner:</b></p> <p>AURORA CROSSROADS METROPOLITAN DISTRICT                  NO. 1</p>	
<p><b>By the Court:</b></p> <p>COMBINED COURT                  STATE OF COLORADO } ss.                  ARAPAHOE COUNTY }                  CERTIFIED to be a full, true and cor-                  rect copy of the original in my custody.</p> <p>NOV 27 2019</p>  <p><i>5 pages JK</i></p>	<p>Case Number: 2008CV588</p> <p>Division: 21</p> <p>Courtroom: _____</p>
<p>DATED _____ A.D.</p> <p>SHANA KLOEK                  Clerk of the County Court                  By  Deputy</p> <p><b>ORDER FOR INCLUSION                  (JAMASO LLC Property)</b></p>	

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:

1. 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.
3. 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.

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:

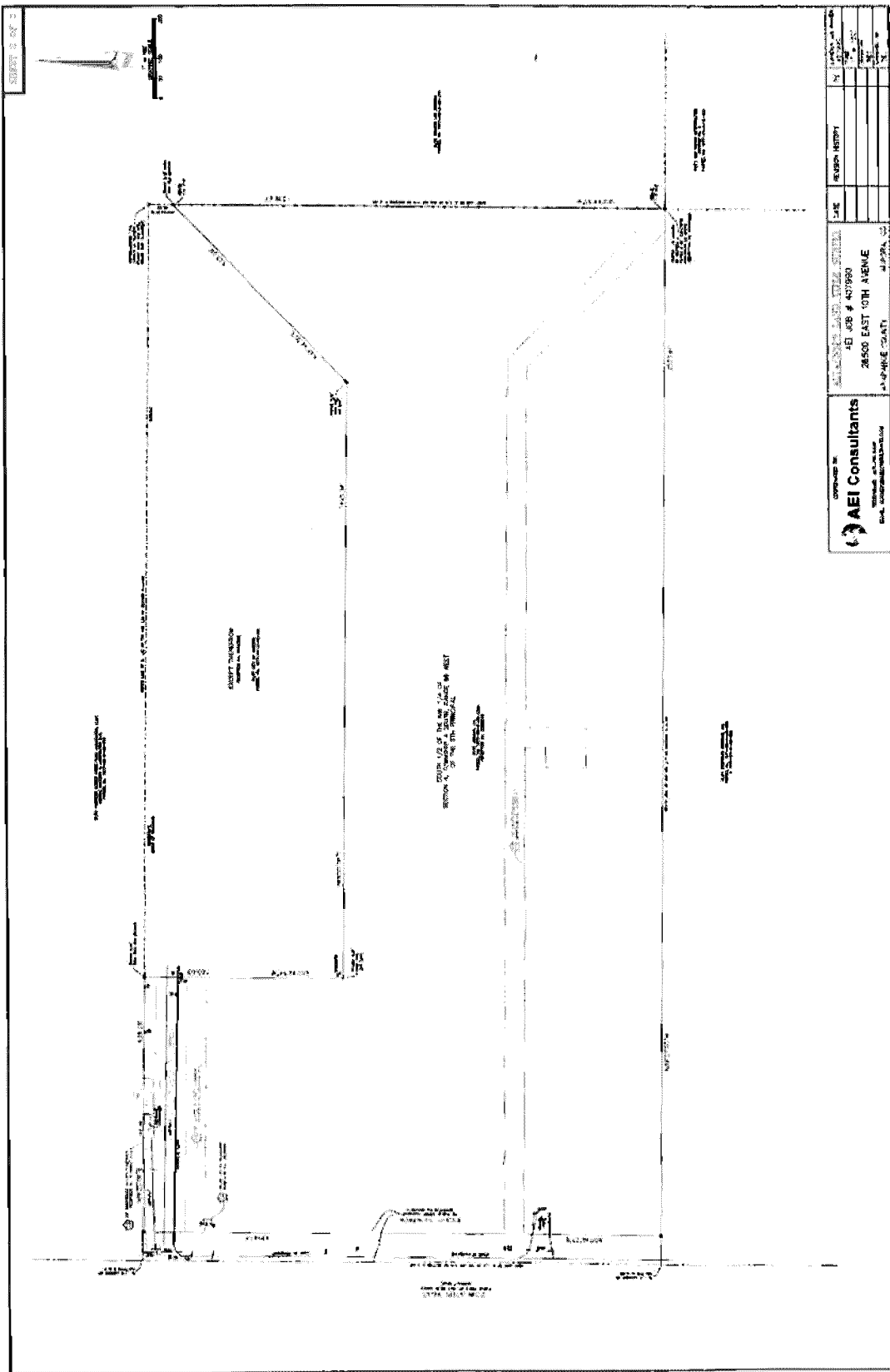
\_\_\_\_\_  
District Court Judge



**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 6<sup>TH</sup> 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.







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

DISTRICT COURT, ARAPAHOE COUNTY, COLORADO  Court Address: 7325 S. Potomac St. Centennial, CO 80112 Telephone: (303) 649-6355	 <b>John Lawrence Wheeler          Judge</b>  <b>▲ COURT USE ONLY ▲</b>
<b>Petitioner:</b>  AURORA CROSSROADS METROPOLITAN DISTRICT NO. 2	
<b>By the Court:</b> COMBINED COURT STATE OF COLORADO } ss ARAPAHOE COUNTY } CERTIFIED to be a full, true and cor- rect copy of the original in my custody.  NOV 27 2019 	Case Number: 2008CV589 Division: 21 Courtroom: ____
DATED _____ A.D. SHANA KLOEK Clerk of the County Court By  Deputy	<b>ORDER FOR INCLUSION          (JAMASO LLC Property)</b>

*5 pages JK*

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:

1. 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.
3. 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.

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.

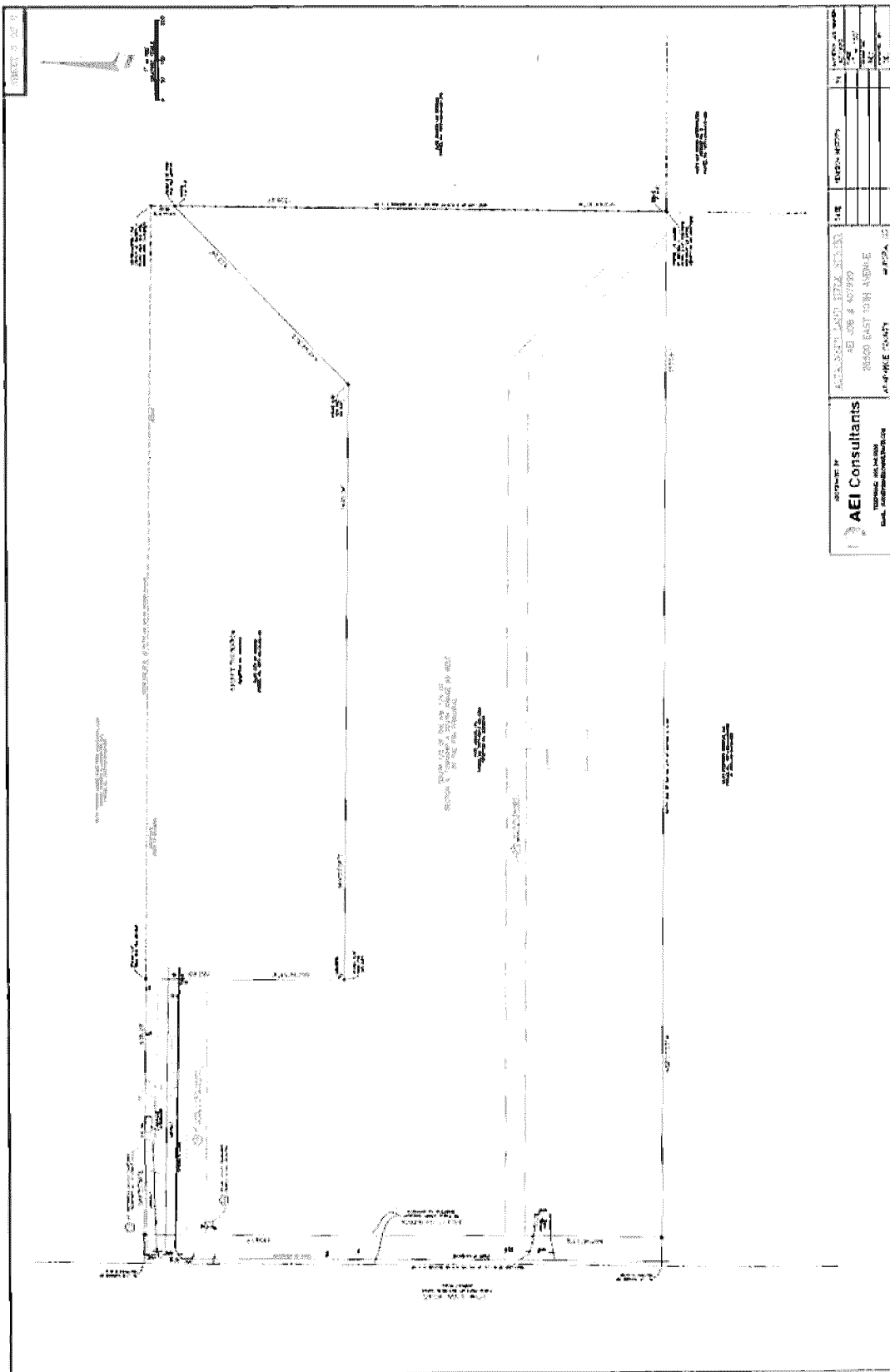
BY THE COURT:

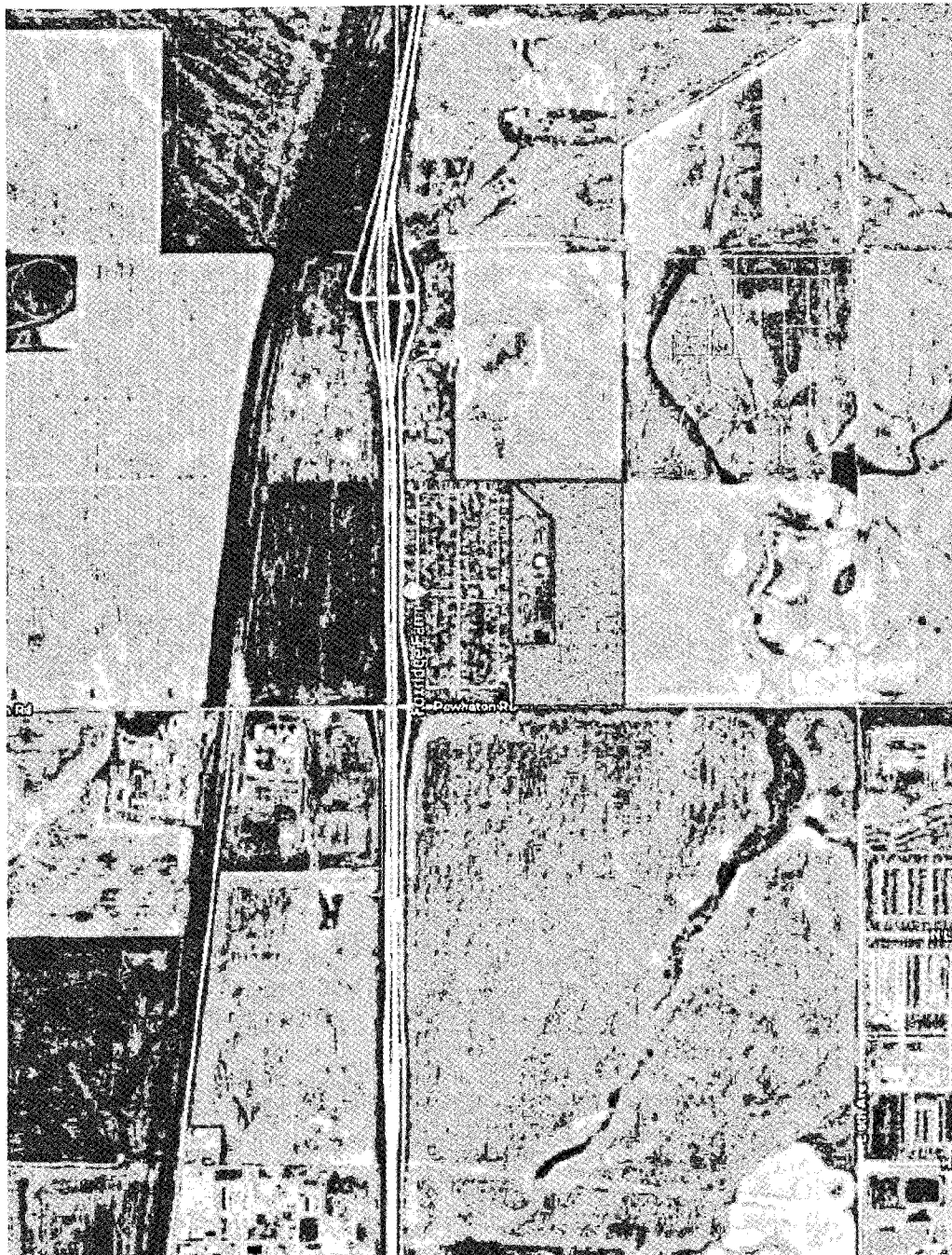
\_\_\_\_\_  
District Court Judge

**EXHIBIT A**  
**(Legal Description of Inclusion Property)**



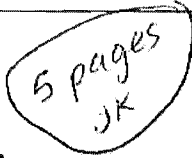

THE SOUTH ½ OF THE NORTHWEST ¼ OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6<sup>TH</sup> PRINCIPAL MERIDIAN, EXCEPT ANY PART OF THE LAND LYING WITHIN EXISTING ROADS AND EXCEPT THAT PORTION RELEASED BY PARTIAL RELEASE RECORDED NOVEMBER 23, 2004 UNDER RECEPTION NO. B4203202 AND EXCEPT THAT PART 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.





**GRANTED BY COURT  
 11/22/2019**

DISTRICT COURT, ARAPAHOE COUNTY, COLORADO  Court Address: 7325 S. Potomac St. Centennial, CO 80112 Telephone: (303) 649-6355		 <b>John Lawrence Wheeler          Judge</b>
<b>Petitioner:</b>  AURORA CROSSROADS METROPOLITAN DISTRICT NO. 3		
<b>By the Court:</b> COMBINED COURT STATE OF COLORADO } ARAPAHOE COUNTY } ss. CERTIFIED to be a full, true and cor- rect copy of the original in my custody.		Case Number: 2008CV590  Division: 21  Courtroom: ____
NOV 27 2019 DATED _____ A.D. SHANA KLOEK Clerk of the County Court By  Deputy		  <b>ORDER FOR INCLUSION          (JAMASO LLC Property)</b>

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:

1. 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.
3. 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.

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:

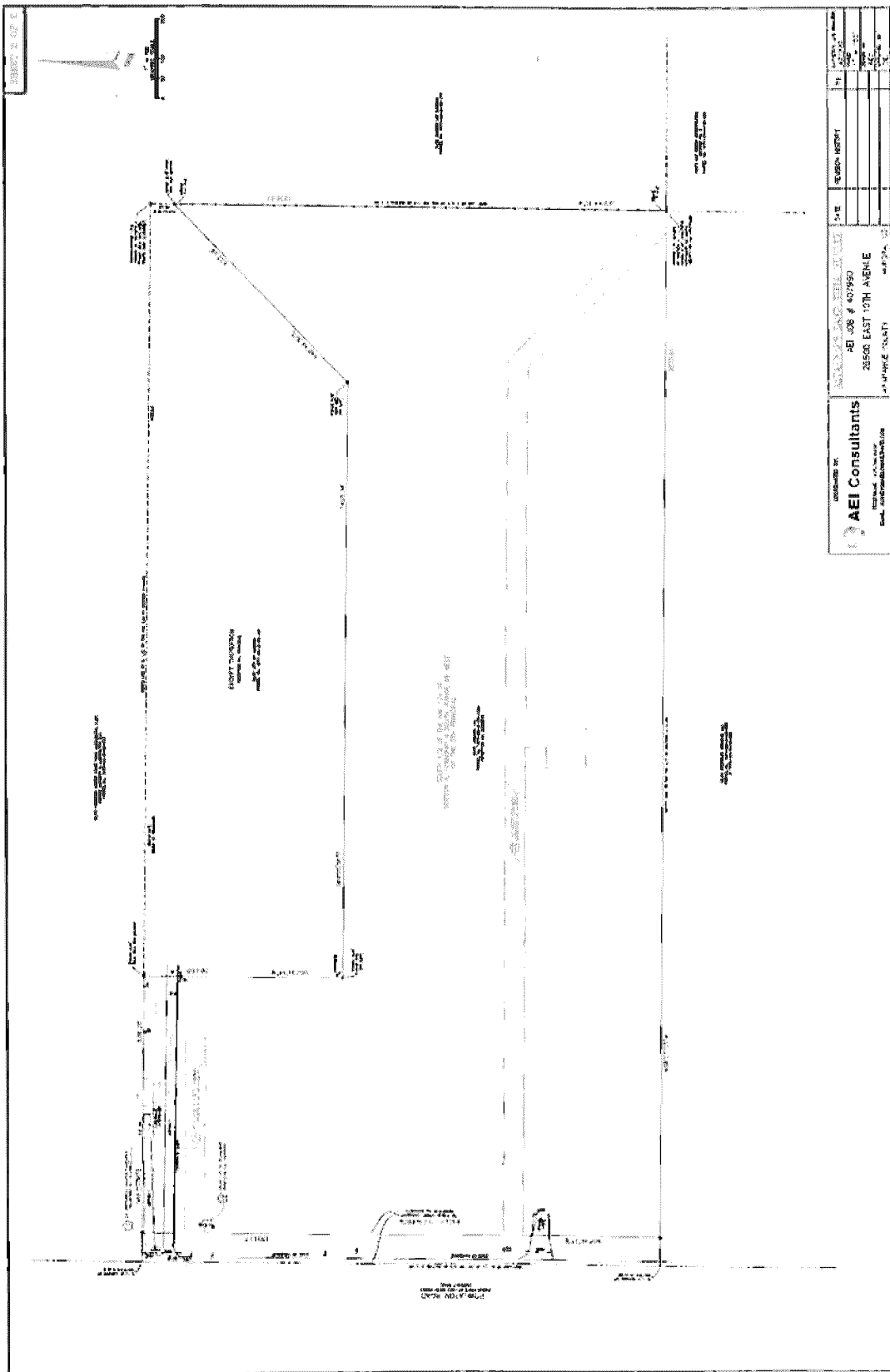
\_\_\_\_\_  
District Court Judge

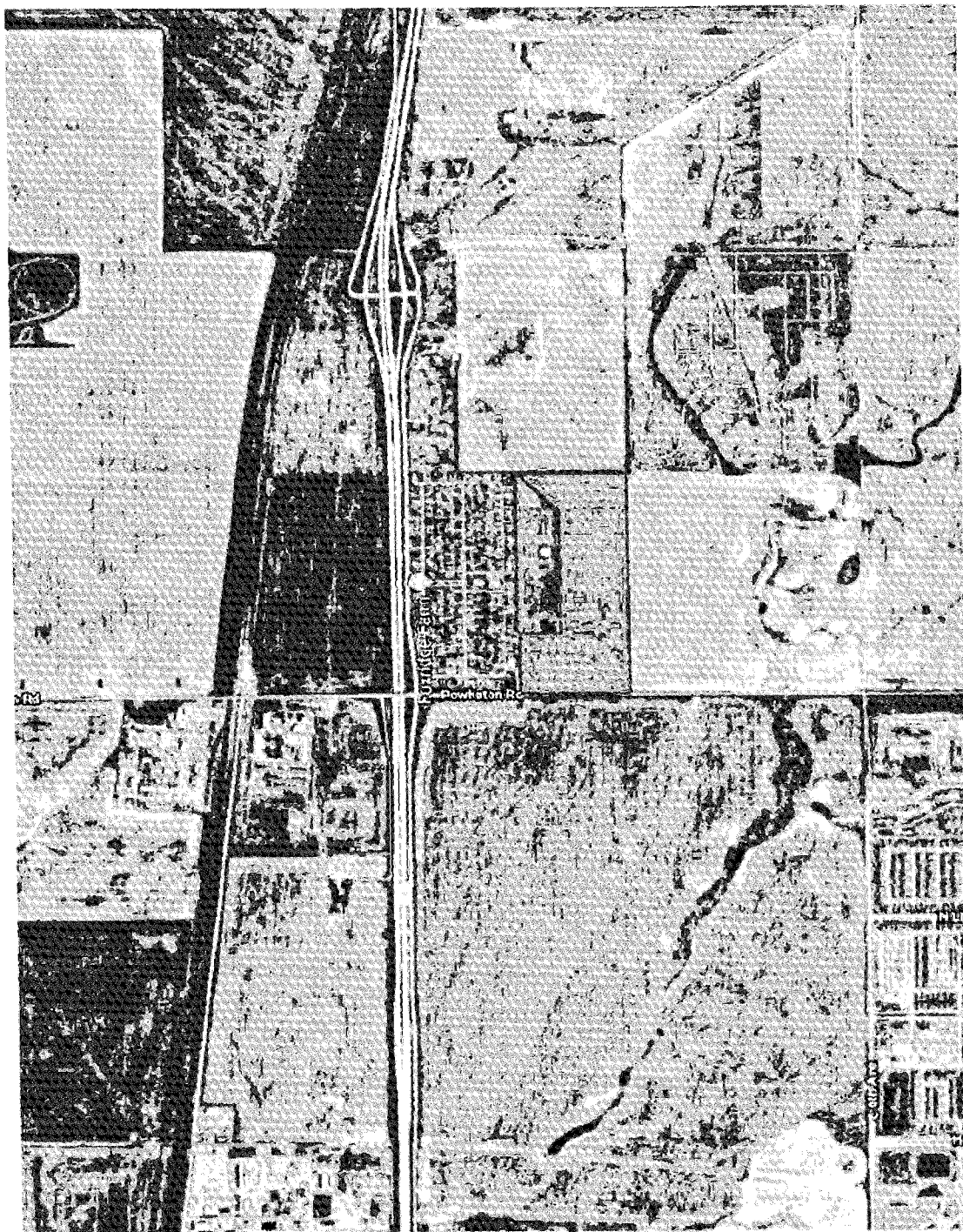


**EXHIBIT A**  
**(Legal Description of Inclusion Property)**

THE SOUTH ½ OF THE NORTHWEST ¼ OF SECTION 4, TOWNSHIP 4 SOUTH, RANGE 65 WEST OF THE 6<sup>TH</sup> 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 <u>2019</u>	Adopted Budget <u>2020</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	-	-	-	-
Specific ownership taxes	-	-	-	-	-
Developer advances	-	50,000	-	-	50,000
Interest income	-	-	-	-	-
Total revenues	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total funds available	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
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	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Assessed valuation		<u>\$ 15,134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,045,616</u>
Mill Levy		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**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	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	-	-	-	-
Specific ownership taxes	-	-	-	-	-
Developer advances	-	50,000	-	-	50,000
Interest income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	-	50,000	-	-	50,000
	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total funds available	-	50,000	-	-	50,000
	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Expenditures:					
Accounting / audit	-	4,000	-	-	4,000
Engineering	-	-	-	-	-
Election	-	-	-	-	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
	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total expenditures	-	50,000	-	-	50,000
	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Assessed valuation		<u>\$ 15,134</u>			<u>\$ 2,045,616</u>
Mill Levy		<u>-</u>			<u>-</u>



**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 <u>2019</u>	Adopted Budget <u>2020</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	-	-	-	-
Specific ownership taxes	-	-	-	-	-
Developer advances	-	50,000	-	-	50,000
Interest income	-	-	-	-	-
Total revenues	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total funds available	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
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	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Assessed valuation		<u><u>\$ 15,134</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,045,616</u></u>
Mill Levy		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**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.]*

ADOPTED this 20<sup>th</sup> day of July, 2020.

**AURORA CROSSROADS METROPOLITAN  
DISTRICT NO. 2**



Kevin Smith (Jul 21, 2020 17:57 MDT)

\_\_\_\_\_  
Officer of the District

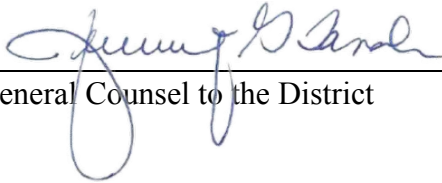
ATTEST:



Patrick Schmitz (Jul 22, 2020 08:04 MDT)

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<sup>th</sup> day of July 2020.



Patrick Schmitz (Jul 22, 2020 08:04 MDT)









# Aurora Crossroads Execution Packet

Final Audit Report

2020-07-22

Created:	2020-07-21
By:	Abby Franz (afranz@wbapc.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAnuEHdmy4in5oJFJjrpBbGDPIAQX7I_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  
ADDRESS

Aurora Crossroads Metropolitan District No.1
c/o White Bear Ankele Tanaka & Waldron, P.C.
2154 East Commons Ave, Ste 2000
Centennial, CO 80122
Jennifer Gruber Tanaka
303.858.1800
jtanaka@wbapc.com
303.858.1801

For the Year Ended  
12/31/19 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 true and accurate, to the best of my complete knowledge.

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

John W. Simmons
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood CO 80112
303-689-0833
3/17/2020

## PREPARER (SIGNATURE REQUIRED)

 <small>John W. Simmons (Mar 26, 2020)</small>	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<input type="checkbox"/>	<input type="checkbox"/>

## 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 2-	Taxes: Property (report mills levied in Question 10-6) Specific	\$ -	
2 2-3	ownership	\$ -	
2-4	Sales and use	\$ -	
	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7 2-	Conservation Trust Funds (Lottery)	\$ -	
8 2-9	Highway Users Tax Funds (HUTF)	\$ -	
2-10	Other (specify):	\$ -	
2-11	Charges for services	\$ -	
2-12	Fines and forfeits	\$ -	
2-13	Special assessments	\$ -	
2-14	Investment income	\$ -	
2-15	Charges for utility services	\$ -	
2-16 2-	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
17 2-18	Lease proceeds	\$ -	
2-19	Developer Advances received (should agree with line 4-4)	\$ -	
2-20	Proceeds from sale of capital assets	\$ -	
2-21	Fire and police pension	\$ 24,911	
2-22	Donations	\$ -	
2-23	Other (specify): Reimbursements & Developer Advance receivable	\$ -	
		\$ -	
		\$ 21,801	
		\$ -	
		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 46,712	

## 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	\$ 39,821	
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 3-	Capital outlay	\$ -	
17 3-18	Debt service principal (should agree with Part	\$ -	
3-19 3-	<sup>4)</sup> Debt service interest	\$ -	
3-21 3-	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
22 3-23	Repayment of Developer Advance Interest	\$ -	
		\$ -	



3-24	Contribution to pension plan	(should agree to line	\$	-
3-25	Contribution to Fire & Police Pension Assoc.	7-2)	\$	-
	Other (specify): Planning/Engineering & Miscellaneous	(should agree to line 7-2)	\$	-
			\$	-
			\$	3,881
			\$	-
			\$	-
3-26	<b>(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES</b>		\$	43,702

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:	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<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	\$ -	\$ 24,911
	Other (specify):	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 24,911</b>

\*must tie to prior year ending balance

		Yes	No
Please answer the following questions by marking the appropriate boxes.			
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much?	\$ 2,500,000.00	
	Date the debt was authorized:	11/5/2019	
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?	\$ -	

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	\$ 780	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 780</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
5-3	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 780</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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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	<b>n/a</b>			
	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions
	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>

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" firemen's pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan  \$ -

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:

	Fund Name	Budgeted Expenditures/Expenses
	General Fund	\$ 50,000

## 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?



**10-1**

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:

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 other governmental entity and the services provided:

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



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	-
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?  YES  NO

## 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.		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 <u>Andrew Klein</u> <small>Andrew Klein (Mar 26, 2020)</small> Date: _____ Mar 26, 2020 My term Expires: 5/2020	
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 <u>Patrick Schmitz</u> <small>Patrick Schmitz (Mar 26, 2020)</small> Date: _____ Mar 26, 2020 My term Expires: 5/2020	
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 <u>Kevin Smith</u> <small>Kevin Smith (Mar 26, 2020)</small> Date: _____ Mar 26, 2020 My term Expires: 5/2020	

<p>Board Member 4</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 5</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 6</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 7</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Aurora Crossroads Metropolitan District No.2
c/o White Bear Ankele Tanaka & Waldron, P.C.
2154 East Commons Ave, Ste 2000
Centennial, CO 80122
Jennifer Gruber Tanaka
303.858.1800
jtanaka@wbapc.com
303.858.1801

For the Year Ended  
12/31/19 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 true and accurate, to the best of my complete knowledge.

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

John W. Simmons
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood CO 80112
303-689-0833
3/20/2020

## PREPARER (SIGNATURE REQUIRED)

 <small>John W. Simmons (Mar 26, 2020)</small>	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<input type="checkbox"/>	<input type="checkbox"/>

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

## 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	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16 3-	Capital outlay	\$ -	
17 3-18	Debt service principal (should agree with Part 4)	\$ -	
3-19 3- 20	Debt service interest	\$ -	
3-21 3-	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
22 3-23	Repayment of Developer Advance Interest	\$ -	
		\$ -	



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

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:	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

\*must tie to prior year ending balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: How much?	\$ 2,500,000.00	
Date the debt was authorized:	11/5/2019	
4-6 Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much?	\$ -	
4-7 Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: What is the amount outstanding?	\$ -	
4-8 Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What are the annual lease payments?	\$ -	

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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	<b>n/a</b>			
	<b>Complete the following capital assets table:</b>	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions
	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>

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" firemen's pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan  \$ -

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:

	Fund Name	Budgeted Expenditures/Expenses
	General Fund	\$ 50,000

## 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?



**10-1**

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:

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 other governmental entity and the services provided:

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

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	-
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?  YES  NO

## 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.		A MAJORITY of the members of the governing body must complete and sign in the column	
Board Member <b>1</b>	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 <u></u> <small>Andrew Klein (Mar 26, 2020)</small> Date: _____ Mar 26, 2020 My term Expires: 5/2020	
Board Member <b>2</b>	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 <u></u> <small>Patrick Schmitz (Mar 26, 2020)</small> Date: _____ Mar 26, 2020 My term Expires: 5/2020	
Board Member <b>3</b>	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 _____ <small>Kevin Smit (Mar 26, 2020)</small> Date: _____ Mar 26, 2020 My term Expires: 5/2020	

<p>Board Member 4</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 5</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 6</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 7</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Aurora Crossroads Metropolitan District No.3
c/o White Bear Ankele Tanaka & Waldron, P.C.
2154 East Commons Ave, Ste 2000
Centennial, CO 80122
Jennifer Gruber Tanaka
303.858.1800
jtanaka@wbapc.com
303.858.1801

For the Year Ended  
12/31/19 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 true and accurate, to the best of my complete knowledge.

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

John W. Simmons
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood CO 80112
303-689-0833
3/20/2020

## PREPARER (SIGNATURE REQUIRED)

 <small>John W. Simmons (Mar 26, 2020)</small>		
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input type="checkbox"/>	<input type="checkbox"/>

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

## 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	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16 3-	Capital outlay	\$ -	
17 3-18	Debt service principal (should agree with Part 4)	\$ -	
3-19 3- 20	Debt service interest	\$ -	
3-21 3-	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
22 3-23	Repayment of Developer Advance Interest	\$ -	
		\$ -	



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

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:	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: How much?	\$ 2,500,000.00	
Date the debt was authorized:	11/5/2019	
4-6 Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: How much?	\$ -	
4-7 Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: What is the amount outstanding?	\$ -	
4-8 Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What are the annual lease payments?	\$ -	

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>		<b>\$ -</b>
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ -</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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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

n/a

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" firemen's pension plan?  Yes  No

7-2 Does the entity have a volunteer firemen's pension plan?  Yes  No

If yes: Who administers the plan?

Indicate the contributions from:

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

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:

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 50,000

## 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?



**10-1**

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:

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 other governmental entity and the services provided:

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



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	-
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?  YES  NO

## 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.

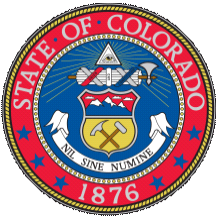
2) Submit the application electronically via email and either,

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.		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 <u>AK</u> <small>Andrew Klein (Mar 26, 2020)</small> Date: _____ Mar 26, 2020 My term Expires: 5/2020	
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 _____ <small>Patrick Schmitz (Mar 26, 2020)</small> _____ Date: _____ Mar 26, 2020 My term Expires: 5/2020	
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 _____ <small>Kevin Smit (Mar 26, 2020)</small> _____ Date: _____ Mar 26, 2020 My term Expires: 5/2020	

<p>Board Member 4</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 5</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 6</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>
<p>Board Member 7</p>	<p>Print Board Member's Name</p>	<p>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: _____</p>



June 19, 2020

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

RE: 1335.01

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](http://www.colorado.gov/auditor)

Sincerely,

Crystal L. Dorsey, CPA  
Local Government Audit Manager

cc: Colorado Department of Local Affairs  
Division of Local Governments



We Set the Standard for Good Government



June 19, 2020

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

RE: 1335.02

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](http://www.colorado.gov/auditor)

Sincerely,

Crystal L. Dorsey, CPA  
Local Government Audit Manager

cc: Colorado Department of Local Affairs  
Division of Local Governments



We Set the Standard for Good Government





June 19, 2020

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

RE: 1335.03

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](http://www.colorado.gov/auditor)

Sincerely,

Crystal L. Dorsey, CPA  
Local Government Audit Manager

cc: Colorado Department of Local Affairs  
Division of Local Governments



We Set the Standard for Good Government