

ANNUAL REPORT
FOR THE YEAR 2023

WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT

Pursuant to Section 32-1-207(3)(c), C.R.S. and Section VII of the Amended and Restated Service Plan approved by the City of Colorado Springs, Colorado (the “City”) on May 22, 2018, the following is the Annual Report for Wildgrass at Rockrimmon Metropolitan District (the “District”) for the Year 2023:

1. **Boundary changes made or proposed to the District’s boundary as of December 31 of the prior year.** No boundary changes were made or proposed during 2023.
2. **Intergovernmental Agreements with other governmental entities either entered into or proposed as of December 31 of the prior year.** No intergovernmental agreements were entered into or proposed in 2023.
3. **Copies of the District’s rules and regulations, if any, as of December 31, of the prior year / Access information to obtain a copy of rules and regulations adopted.** The District has adopted the following:
 - Wildgrass at Rockrimmon, Homeowner Design Guidelines (this document was previously provided in the District’s Annual Report for the Year 2019);
 - Policies and Procedures Governing the Enforcement of the Protective Covenants of Wildgrass (this document was previously provided in the District’s Annual Report for the Year 2020); and
 - Declaration of Covenants and Restrictions of Wildgrass (this document was previously provided in the District’s Annual Report for the Year 2020).

Copies may be obtained from Walker Schooler District Managers, 614 N. Tejon Street, Colorado Springs, CO 80903, or on the District’s website: <https://wildgrass-rockrimmonmd.colorado.gov/>.
4. **A summary of any litigation, which involves the District Public Improvements as of December 31 of the prior year.** To our knowledge, the District was not involved in any litigation in 2023.
5. **Status of the District’s construction of the Public Improvements as of December 31 for the prior year.** No public improvements were constructed by the District in 2023.
6. **A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the City as of December 31 of the prior year.** There have been no facilities or improvements dedicated to and accepted by the City as of December 31, 2023.
7. **The assessed valuation of the District for the current year.** \$2,564,470
8. **Current year budget including a description of the Public Improvements to be constructed in such year.** No public improvements are anticipated to be constructed by the District in 2024. The 2024 Budget is attached hereto as **Exhibit A**.

9. **Audit for the District's financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemption, if applicable.** The District is currently exempt from audit, pursuant to Section 29-1-604, C.R.S. A copy of the 2023 Application for Exemption from Audit is attached hereto as **Exhibit B**.
10. **Notice of any uncured events of default by the District, which continue beyond a ninety (90) day period, under any Debt instrument.** To our knowledge, there are no uncured events of default by the District which continue beyond a ninety (90) day period.
11. **Any inability of the District to pay its obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.** To our knowledge, the District has been able to pay its obligations as they come due.
12. **Copies of any Certifications of an External Financial Advisor provided by the Privately Placed Debt Limitation provision.** Not applicable.

EXHIBIT A
2024 Budget

RESOLUTION NO. 2023-11-03

**RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY
RESOLUTION OF THE BOARD OF DIRECTORS OF WILDGRASS AT
ROCKRIMMON METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO,
PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING EXPENDITURES AND
REVENUES FOR EACH FUND, ADOPTING A BUDGET AND APPROPRIATING
SUMS OF MONEY FOR THE BUDGET YEAR 2024**

A. The Board of Directors of Wildgrass at Rockrimmon Metropolitan District (the “**District**”) has appointed Walker Schooler District Managers to prepare and submit a proposed budget to said governing body at the proper time.

B. Walker Schooler District Managers has submitted a proposed budget to this governing body for its consideration.

C. Upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 16, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

D. The budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“**TABOR**”) and other laws or obligations which are applicable to or binding upon the District.

E. Whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

F. The Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget.

G. It is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO:

1. The budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the District for the year stated above.

2. The budget is hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

3. The sums set forth as the total expenditures of each fund in the budget attached hereto as **Exhibit A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

[SIGNATURE PAGE FOLLOWS]

**[SIGNATURE PAGE TO RESOLUTION TO ADOPT
BUDGET AND APPROPRIATE SUMS OF MONEY]**

RESOLUTION APPROVED AND ADOPTED on November 16, 2023.

**WILDGRASS AT ROCKRIMMON
METROPOLITAN DISTRICT**

By: *Doug Conrath*
Doug Conrath (Jan 23, 2024 08:15 HST)

President

Attest:

By: *Greg Mitchell*
Greg Mitchell (Jan 23, 2024 13:19 MST)

Secretary

EXHIBIT A

Budget Document

Budget Message

WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT
2024 BUDGET
GENERAL FUND

	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 BUDGET
GENERAL FUND BEGINNING BALANCE	\$ 4,688	\$ 8,514	\$ 16,520	\$ 57,854
REVENUES				
PROPERTY TAXES - O&M	\$ 24,136	\$ 24,373	\$ 24,373	\$ 30,468
SPECIFIC OWNERSHIP TAXES - O&M	\$ 2,510	\$ 2,551	\$ 1,706	\$ 2,133
DELINQUENT INTEREST	\$ 33	\$ 3	-	-
DEVELOPER ADVANCE	\$ 24,662	-	-	-
DISTRICT SERVICE FEES	\$ 100,174	\$ 121,631	\$ 118,560	\$ 91,200
LATE FEES/PENALTIES	\$ 450	-	\$ 1,000	-
INTEREST INCOME	\$ -	-	-	-
TOTAL REVENUES	\$ 151,965	\$ 148,558	\$ 145,639	\$ 123,801
TOTAL REVENUES AND FUND BALANCE	\$ 156,653	\$ 157,072	\$ 162,159	\$ 181,655
EXPENDITURES				
GENERAL AND ADMINISTRATIVE				
DISTRICT MANAGEMENT/ACCOUNTING	\$ 38,827	\$ 17,944	\$ 36,000	\$ 30,000
AUDIT	\$ 7,935	-	-	-
BANK FEES	\$ 32	\$ 97	-	-
LEGAL	\$ 44,493	\$ 15,190	\$ 31,000	\$ 15,000
COVENANT ENFORCEMENT	\$ 69	-	\$ 1,500	-
COUNTY TREASURERS FEE	\$ 362	\$ 366	\$ 366	\$ 457
DUES - SDA	\$ 377	\$ 477	\$ 400	\$ 500
INSURANCE	\$ 3,067	\$ 886	\$ 3,000	\$ 3,500
MISCELLANEOUS	\$ 2,113	-	-	-
POSTAGE	\$ 613	\$ 1,418	\$ 516	\$ 750
ELECTION	\$ 4,973	\$ 374	\$ 3,500	-
CLA SETTLEMENT	\$ 250	\$ 3,500	\$ 3,000	\$ 3,000
CONTINGENCY	\$ -	-	\$ 2,500	-
OPERATIONS AND MAINTENANCE				
REPAIRS & MAINTENANCE	\$ 800	\$ 731	\$ 5,456	\$ 5,000
LANDSCAPING	\$ 8,688	\$ 18,485	\$ 12,000	\$ 20,000
SNOW REMOVAL	\$ -	\$ 396	\$ 4,000	\$ 4,000
STORM WATER	\$ 116	\$ 575	-	-
UTILITIES	\$ 1,011	\$ 625	\$ 750	\$ 750
WATER/SEWER	\$ 13,307	\$ 8,290	\$ 16,000	\$ 10,000
TRASH COLLECTION	\$ 17,106	\$ 16,134	\$ 16,000	\$ 16,000
TOTAL EXPENDITURES	\$ 144,139	\$ 85,488	\$ 135,988	\$ 108,957
TRANSFER TO DEBT SERVICE FUND	\$ 4,000	\$ 4,000	-	-
TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ -	-	-	\$ (5,000)
ENDING FUND BALANCE	\$ 8,514	\$ 67,584	\$ 26,172	\$ 67,698
EMERGENCY RESERVE: State Required 3%	\$ 4,324	\$ 2,565	\$ 4,080	\$ 3,269
ASSESSED VALUATION	\$ 2,168,170	\$ 2,129,980	\$ 2,129,980	\$ 2,564,470
MILL LEVY	11.132	11.443	11.443	11.881

**WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT
2024 BUDGET
DEBT SERVICE FUND**

	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 BUDGET
DEBT FUND BEGINNING BALANCE	\$ 135,483	\$ 157,036	\$ 153,036	\$ 175,628
REVENUES				
PROPERTY TAXES	\$ 72,413	\$ 73,122	\$ 73,122	\$ 91,403
SPECIFIC OWNERSHIP TAXES	\$ 7,529	\$ 7,653	\$ 5,119	\$ 6,398
DELINQUENT INTEREST	\$ 98	\$ 9	\$ -	\$ -
INTEREST INCOME	\$ 1,602	\$ 8,201	\$ 300	\$ -
TOTAL REVENUES	\$ 81,642	\$ 88,985	\$ 78,541	\$ 97,801
TOTAL REVENUES AND FUND BALANCE	\$ 217,124	\$ 246,021	\$ 231,577	\$ 273,429
EXPENDITURES				
COUNTY TREASURER'S FEE	\$ 1,088	\$ 1,097	\$ 1,097	\$ 1,371
PAYING AGENT FEE	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
CONTINGENCY	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
BOND INTEREST	\$ 49,000	\$ 48,500	\$ 48,500	\$ 48,000
TOTAL EXPENDITURES	\$ 64,088	\$ 63,597	\$ 63,597	\$ 63,371
TRANSFER FROM GENERAL FUND	\$ 4,000	\$ 4,000	\$ -	\$ -
ENDING FUND BALANCE	\$ 157,036	\$ 186,424	\$ 167,980	\$ 210,058
ASSESSED VALUATION	\$ 2,168,170	\$ 2,129,980	\$ 2,129,980	\$ 2,564,470
MILL LEVY	33.398	34.330	34.330	35.642

**WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT
2024 BUDGET
CAPITAL IMPROVEMENTS FUND**

	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 BUDGET
BEGINNING CAPITAL IMPROVEMENTS FUND BAL	\$ -	\$ -	\$ -	\$ -
REVENUES				
TRANSFER IN FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ 5,000.00
TOTAL REVENUES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000.00</u>
EXPENDITURES				
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000.00</u>

BUDGET MESSAGE
(Pursuant to § 29-1-103(1) (e), C.R.S.)

Wildgrass at Rockrimmon Metropolitan District

The attached 2024 Budget for Wildgrass at Rockrimmon Metropolitan District includes these important features:

- The primary sources of revenue for the district are tax revenues and a monthly District Service Fee.
- Payment of debt service obligations.

The Budgetary basis of accounting timing measurement method used is:

- Cash basis
- Modified accrual basis
- Encumbrance basis
- Accrual basis

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the district's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation is paid.

The services to be provided/ delivered during the budget year are the following:

- Contracted legal and management services including state required reporting, financial and accounting reports, billing and other services.
- Accounting and bookkeeping, billing, collection and related services.
- Landscape maintenance in common areas and storm drainage, water, and sewer improvements and maintenance.



614 N. Tejon St
Colorado Springs, CO 80903
(719) 447-1777

EXHIBIT B

PUBLISHER'S AFFIDAVIT

[see attached document]

**NOTICE AS TO PROPOSED 2024 BUDGET
AND AMENDMENT OF 2023 BUDGET**

**WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT
EL PASO COUNTY, COLORADO**

NOTICE IS HEREBY GIVEN, pursuant to Sections 29-1-108 and 109, C.R.S., that a proposed budget has been submitted to the Board of Directors of the Wildgrass at Rockrimmon Metropolitan District (the “**District**”) for the ensuing year of 2024. The necessity may also arise for the amendment of the 2023 budget of the District. Copies of the proposed 2024 budget and 2023 amended budget (if appropriate) are on file in the office of the District’s Accountant, Walker Schooler District Managers, 614 N. Tejon Street, Colorado Springs, Colorado 80903, where same are available for public inspection. Such proposed 2024 budget and 2023 amended budget will be considered at a special meeting to be held on Thursday, November 16, 2023 at 10:00 a.m. at 614 N. Tejon Street, Colorado Springs, Colorado 80903 and via video/teleconference. Any interested elector within the District may, at any time prior to the final adoption of the 2024 budget or the 2023 amended budget, inspect the 2024 budget and the 2023 amended budget and file or register any objections thereto.

To attend via videoconference, use the following link

<https://video.cloudoffice.avaya.com/join/080055705>

To attend via telephone, dial 1-213-463-4500, and enter access code 080-055-705

**BY ORDER OF THE BOARD OF DIRECTORS:
WILDGRASS AT ROCKRIMMON
METROPOLITAN DISTRICT**

/s/ WSDM, LLC

District Manager

Published in: *The Transcript*

Published on: November 1st, 2023

EXHIBIT B
2023 Audit Exemption Application

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Wildgrass at Rockrimmon Metropolitan District
614 N. Tejon St.
Colorado Springs, CO 80903
Susan Gonzales
719-447-1777
sue.g@wsdistricts.co

For the Year Ended
12/31/2023
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Susan Gonzales
TITLE	Director of District Accounting
FIRM NAME (if applicable)	WSDM, LLC
ADDRESS	614 N. Tejon St.
PHONE	719-447-1777
RELATIONSHIP TO ENTITY	District Manager

DocuSigned by:	PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
		3/18/2024

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	YES	NO	If Yes, date filed:
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General	Debt Service		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 28,259	\$ 187,888	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables			Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -		Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 30,664	\$ 91,991	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]				\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -
1-7		\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 58,923	\$ 279,879	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources:				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 58,923	\$ 279,879	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 1,695	\$ 553	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities			All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,695	\$ 553	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23	CLA Settlement	\$ 14,250	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 15,945	\$ 553	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 30,468	\$ 91,403	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 30,468	\$ 91,403	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 12,510	\$ 187,923	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 12,510	\$ 187,923	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 58,923	\$ 279,879	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General	Debt Service	Description	Fund*	Fund*		
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10-6]	\$ 24,374	\$ 73,122	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 2,551	\$ 7,653	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]: Delinquent Interest	\$ 3	\$ 9	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 26,928	\$ 80,784	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ -	\$ 8,201	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other [specify...]: District Service Fee	\$ 121,116	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 148,044	\$ 88,985	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -		
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -		
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -		
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -		GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 148,044	\$ 88,985	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 237,029	

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Debt Service		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 82,216	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]: Treasurer's Collection Fee	\$ 366	\$ 1,097	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ 10,000	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ 48,500	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]: Paying Agent Fee	\$ 4,000	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 86,582	\$ 59,597	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENSES			\$ 146,179
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 61,462	\$ 29,388	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ (48,952)	\$ 158,535	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 12,510	\$ 187,923	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
	\$ 970,000	\$ -	\$ 10,000	\$ 960,000
	General obligation bonds			
	\$ -	\$ -	\$ -	\$ -
	Revenue bonds			
	\$ -	\$ -	\$ -	\$ -
	Notes/Loans			
	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities (GASB 87 & 96)			
	\$ -	\$ -	\$ -	\$ -
	Developer Advances			
	\$ -	\$ -	\$ -	\$ -
	Other (specify):			
	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 970,000	\$ -	\$ 10,000
				\$ 960,000

****Subscription Based Information Technology Arrangements**

***Must agree to prior year-end balance**

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?		
	\$ -		
Date the debt was authorized:			
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 type="checkbox"/>
	What are the annual lease payments?		
	\$ -		

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 216,147		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 216,147	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ -	
TOTAL CASH AND INVESTMENTS			\$ 216,147	

Please answer the following question by marking in the appropriate box

YES NO N/A

5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, YES NO
MUST explain:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 * Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

* YES NO Please use this space to provide any explanations or comments:

- 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? YES NO

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? \$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please indicate the amount appropriated for each fund separately for the year reported					
Governmental/Proprietary Fund Name		Total Appropriations By Fund			
General Fund		\$	108,957		
Debt Service Fund		\$	63,371		
		\$	-		
		\$	-		

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.				

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:					
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Date of formation: <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block;"></div>									
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If Yes: NEW name <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block;"></div>									
PRIOR name <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block;"></div>									
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
10-4	Please indicate what services the entity provides: <div style="border: 1px solid black; width: 450px; height: 20px; margin-top: 5px;"></div>								
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided: <div style="border: 1px solid black; width: 450px; height: 20px; margin-top: 5px;"></div>									
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 200px; border-bottom: 1px solid black;">Bond Redemption mills</td> <td style="border-bottom: 1px solid black; text-align: right;">35.642</td> </tr> <tr> <td style="border-bottom: 1px solid black;">General/Other mills</td> <td style="border-bottom: 1px solid black; text-align: right;">11.881</td> </tr> <tr> <td style="background-color: #0056b3; color: white; border-bottom: 1px solid black;">Total mills</td> <td style="border-bottom: 1px solid black; text-align: right; background-color: #cccccc;">47.523</td> </tr> </table>		Bond Redemption mills	35.642	General/Other mills	11.881	Total mills	47.523		
Bond Redemption mills	35.642								
General/Other mills	11.881								
Total mills	47.523								
		YES	NO	N/A					
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
<div style="border: 1px solid black; width: 450px; height: 30px; margin-top: 5px;"></div>									

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 216,147	Unrestricted Fund Balan	\$ 12,510	Total Tax Revenue	\$ 107,712	
Current Liabilities	\$ 2,248	Total Fund Balance	\$ 12,510	Revenue Paying Debt Service	\$ 88,985	
Deferred Inflow	\$ 121,871	PY Fund Balance	\$ (48,952)	Total Revenue	\$ 237,029	
		Total Revenue	\$ 148,044	Total Debt Service Principal	\$ 10,000	
		Total Expenditures	\$ 86,582	Total Debt Service Interest	\$ 48,500	
				Total Assets	\$ 338,802	
				Total Liabilities	\$ 16,498	
Governmental		Interfund In	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 216,147	Interfund Out	\$ -	Net Position	\$ -	
Transfers In	\$ -	- Proprietary		- PY Net Position	\$ -	
Transfers Out	\$ -	- Current Assets	\$ -	- Government-Wide		
Property Tax	\$ 97,496	Deferred Outflow	\$ -	- Total Outstanding Debt	\$ 960,000	
Debt Service Principal	\$ 10,000	Current Liabilities	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 146,179	Deferred Inflow	\$ -	- Year Authorized		1/0/1900
Total Developer Advances	\$ -	- Cash & Investments	\$ -			
Total Developer Repayments	\$ -	- Principal Expense	\$ -			

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

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

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

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

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

MUST Print the names of ALL members of the governing body below.		A MAJORITY of the members of the governing body must sign below.
1	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Doug Conrath</p>	<p style="text-align: center;">DocuSigned by:</p> <p>I, Doug Conrath, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. 3/18/2024</p> <p>Signed <u>Doug Conrath</u> Date: _____</p> <p>My term Expires: May 2025</p>
2	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Karen Brandenburg</p>	<p>I, Karen Brandenburg, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: May 2025</p>
3	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Greg Mitchell</p>	<p style="text-align: center;">DocuSigned by:</p> <p>I, Greg Mitchell, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. 3/19/2024</p> <p>Signed <u>Greg Mitchell</u> Date: _____</p> <p>My term Expires: May 2025</p>
4	<p style="text-align: center;">Full Name</p> <p style="text-align: center;">Aaron Filonowich</p>	<p style="text-align: center;">DocuSigned by:</p> <p>I, Aaron Filonowich, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. 3/19/2024</p> <p>Signed <u>Aaron Filonowich</u> Date: _____</p> <p>My term Expires: May 2025</p>
5	<p style="text-align: center;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
6	<p style="text-align: center;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
7	<p style="text-align: center;">Full Name</p>	<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>

**WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT
RESOLUTION FOR EXEMPTION FROM AUDIT**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE WILDGRASS AT ROCKRIMMON METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO.

WHEREAS, the Board of Directors 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 revenue nor expenditures exceeds \$750,000, may with the approval of the state auditor, be exempt from the provisions of Section 29-1-603 C.R.S.; and

WHEREAS, neither revenues nor expenditures exceeded \$750,000 for fiscal year 2023;


WHEREAS, an application for exemption form audit has been prepared by Peter Susemihl who is skilled in government 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 by the Wildgrass at Rockrimmon Metropolitan District that the application for exemption from audit for the fiscal year ending December 31, 2023 has been reviewed and is hereby approved by a majority of the Board of Directors and that those Directors have signified their approval by signing below and that this Resolutions shall be attached to and become a part of the application for exemption from audit for the fiscal year ended December 31, 2023.


Adopted this 18th day of March 2024.

DIRECTORS:

DocuSigned by:

4BEF68938240446...
Doug Conrath

Karen Brandenburg

DocuSigned by:

5B83F29A74FA4B4...
Greg Mitchell

DocuSigned by:

CB1D203259E8454...
Aaron Filonowich