

APPLICATION FOR EXEMPTION FROM AUDIT**SHORT FORM****NAME OF GOVERNMENT
ADDRESS**

Barnes Center Metropolitan District
614 N Tejon St
Colorado Springs, CO 80903

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

**CONTACT PERSON
PHONE
EMAIL
FAX**

Susan Gonzales
719-447-1777
sue.g@wsdistricts.co

PART 1 - CERTIFICATION OF PREPARER

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

NAME:

Susan Gonzales

TITLE

Director of District Accounting Services

FIRM NAME (if applicable)

Walker Schooler District Managers

ADDRESS

614 N Tejon St Colorado Springs CO 80903

PHONE

719-447-1777

DATE PREPARED

3/3/2022

PREPARER (SIGNATURE REQUIRED)


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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



PROPRIETARY
(CASH OR BUDGETARY BASIS)



PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 11,814	
2-2	Specific ownership	\$ 1,390	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): Bank Fee Refund	\$ 45	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 13,249	

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	\$ 1,100	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Treasurers Collection Fee	\$ 177	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 1,277	

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.	☐	☒
4-2	Is the debt repayment schedule attached? If no, MUST explain: 	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain: 	☐	☐
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	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?	☒	☐
If yes:	How much? Date the debt was authorized: 		
4-6	Does the entity intend to issue debt within the next calendar year?	☒	☐
If yes:	How much? 		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	☐	☒
If yes:	What is the amount outstanding? 		
4-8	Does the entity have any lease agreements?	☐	☒
If yes:	What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? 	☐	☐

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	\$ 29,970	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 29,970
	Investments (if investment is a mutual fund, please list underlying investments): 		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 29,970

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.?	☐	☐	☐
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 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?

☐☒

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:

☐☐

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	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

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

Yes

No

7-1 Does the entity have an "old hire" firefighters' pension plan?

☐☒

7-2 Does the entity have a volunteer firefighters' pension plan?

☐☒

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

\$ -

State contribution amount:

\$ -

Other (gifts, donations, etc.):

\$ -

TOTAL

\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

\$ -

Please use this space to provide any explanations or comments:

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.?

☒☐☐

8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

☒☐☐

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 7,159
Bond Fund	\$ 8,218

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

Please answer the following question by marking in the appropriate box

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

Yes

No

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:

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

☐☒

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

20.000

10.000

30.000

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1

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

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

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

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

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

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

Print the names of ALL members of current governing body below. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Timothy Hodges	I Timothy Hadjis, 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>Tim Hadjis</u> Date: <u>3/17/2022</u> My term Expires: <u>May 2023</u>
Board Member 2	Kevin Walker	I Kevin Walker, 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 Walker</u> Date: <u>3/16/2022</u> My term Expires: <u>May 2023</u>
Board Member 3	Stephen Engle	I Stephen Engle, 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>Stephen Engle</u> Date: <u>3/15/2022</u> My term Expires: _____
Board Member 4		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 5		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 FOR BARNES CENTER METROPOLITAN DISTRICT STATE OF COLORADO.

WHEREAS, the board of directors of Barnes Center Metropolitan District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

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

WHEREAS, neither revenues nor expenditures for Barnes Center Metropolitan District exceeded \$100,000 for fiscal year 2021; and

WHEREAS, an application for exemption from audit for Barnes Center Metropolitan District has been prepared by the District Manager, WSDM, LLC with knowledge of government accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved/ordained by the board of directors of the Barnes Center Metropolitan District that the application for exemption from audit for Barnes Center Metropolitan District for the fiscal year ended December 31, 2021, has been personally reviewed and is hereby approved by a majority of the board of directors of the Barnes Center Metropolitan District; that those members of the board of directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the Barnes Center Metropolitan District for the fiscal year ended December 31, 2021.

ADOPTED THIS 15th day of March 2022.

ATTEST:

Type or Print Names of
Members of Governing Body

Timothy Hadjis

Kevin Walker

Stephen P Engel

Date
Term Expires

May 2023

May 2023

May 2022

Signature

DocuSigned by:

Tim Hadjis

3DF72DFCE1B14F2

DocuSigned by:

Kevin Walker

DocuSigned by:

8339943380634DE...

3C8DDC6C80E3450...

Certificate Of Completion

Envelope Id: EA8FFF5163414327B46660833E3E927A

Status: Completed

Subject: Please DocuSign: BCMD 2021 Exemption.pdf

Source Envelope:

Document Pages: 8

Signatures: 6

Envelope Originator:

Certificate Pages: 5

Initials: 0

Sue Gonzales

AutoNav: Enabled

614 N Tejon Street

Enveloped Stamping: Enabled

Colorado Springs, CO 80903

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

sue.g@wsdistricts.co

IP Address: 96.79.235.13

Record Tracking

Status: Original

Holder: Sue Gonzales

Location: DocuSign

3/15/2022 8:38:04 AM

sue.g@wsdistricts.co

Signer Events

Kevin Walker

kevin.w@wsdistricts.co

District Manager

Walker Schooler District Managers

Security Level: Email, Account Authentication
(None)**Signature**DocuSigned by:
Kevin Walker
8339543380B34DE...Signature Adoption: Pre-selected Style
Using IP Address: 96.79.235.13**Timestamp**

Sent: 3/15/2022 8:42:17 AM

Resent: 3/16/2022 9:27:46 AM

Viewed: 3/16/2022 9:40:14 AM

Signed: 3/16/2022 10:32:37 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Steve Engle

steve@gb85.com

President

Security Level: Email, Account Authentication
(None)DocuSigned by:
Steve Engle
3C8DDC6C80E3450...Signature Adoption: Drawn on Device
Using IP Address: 68.98.119.107
Signed using mobile

Sent: 3/15/2022 8:42:18 AM

Viewed: 3/15/2022 7:18:17 PM

Signed: 3/15/2022 7:18:52 PM

Electronic Record and Signature Disclosure:

Accepted: 3/15/2022 7:18:17 PM

ID: 21562568-cc41-4ca4-8bce-5e5c3b1c208d

Tim Hadjis

timhadjis@gmail.com

manager

Security Level: Email, Account Authentication
(None)DocuSigned by:
Tim Hadjis
3DF72DFCFB14F2...Signature Adoption: Pre-selected Style
Using IP Address: 72.208.91.244

Sent: 3/15/2022 8:42:18 AM

Resent: 3/16/2022 9:27:46 AM

Resent: 3/17/2022 2:18:49 PM

Viewed: 3/17/2022 2:29:55 PM

Signed: 3/17/2022 2:30:51 PM

Electronic Record and Signature Disclosure:

Accepted: 3/17/2022 2:29:55 PM

ID: f077f03a-b506-434d-a124-0fcdc1a5e03b

In Person Signer Events**Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp**

Carbon Copy Events	Status	Timestamp
Susan Gonzales sue.g@wsdistricts.co Director of District Accounting Walker Schooler District Managers Security Level: Email, Account Authentication (None)	COPIED	Sent: 3/15/2022 8:42:19 AM Resent: 3/17/2022 2:30:55 PM Viewed: 3/17/2022 2:31:53 PM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/15/2022 8:42:19 AM
Certified Delivered	Security Checked	3/17/2022 2:29:55 PM
Signing Complete	Security Checked	3/17/2022 2:30:51 PM
Completed	Security Checked	3/17/2022 2:30:51 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Walker Schooler Dist Managers (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Walker Schooler Dist Managers:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: kalilah.a@wsdistricts.co

To advise Walker Schooler Dist Managers of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at kalilah.a@wsdistricts.co and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from Walker Schooler Dist Managers

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to kalilah.a@wsdistricts.co and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Walker Schooler Dist Managers

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to kalilah.a@wsdistricts.co and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Walker Schooler Dist Managers as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Walker Schooler Dist Managers during the course of your relationship with Walker Schooler Dist Managers.