NAME OF GOVERNMENT ADDRESS Wildwing Metropolitan District No. 2 c/o Pinnacle Consulting Group, Inc.	Fantha Vasu Fudad
ADDRESS c/o Pinnacle Consulting Group, Inc.	For the Veer Finded
	For the Year Ended
FEO IVI Florest comments of the state of the	12/31/2023
550 W Eisenhower Blvd	or fiscal year ended:
Loveland, CO 80537	
CONTACT PERSON Amanda Castle	
PHONE (970) 669-3611	
EMAIL amandac@pcgi.com	
certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate 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 sor	
ndependent 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 so	
ndependent 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 so NAME:	
ndependent 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 so NAME: Amanda Castle Director of Finance & Accounting	
ndependent 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 so NAME: Amanda Castle Director of Finance & Accounting	
AMME: Manual Castle Director of Finance & Accounting Pinacle Consulting Group, Inc. DDRESS PHONE Amanual Castle Director of Finance & Accounting Pinacle Consulting Group, Inc. 550 W Eisenhower Blvd (970) 669-3611	
AMME: ITTLE Director of Finance & Accounting Pinnacle Consulting Group, Inc. ADDRESS Director of Finance W Eisenhower Blvd	

DocuSign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81 PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

	Name of Fund ach additional sheets as necessary.						
		Governme	ntal Funds		Proprietary	//Fiduciary Funds	Please use this space to
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	provide explanation of an items on this page
	Assets			Assets			itomo on tino pago
1-1	Cash & Cash Equivalents		\$ -	Cash & Cash Equivalents	\$	- \$	<u>-</u>
1-2	Investments	\$ -	\$ -	Investments	\$	- \$	-
1-3	Receivables	\$ -	\$ -	Receivables	\$	- \$	<u>-</u>
1-4	Due from Other Entities or Funds	\$ 1,887		Due from Other Entities or Funds	\$	- \$	<u>-</u>
1-5	Property Tax Receivable	\$ 635,470	\$ -	Other Current Assets [specify]			_
	All Other Assets [specify]				\$	- \$	-
1-6	Lease Receivable (as Lessor)	·	\$ -	Total Current Assets	\$	- \$	-
1-7		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$	- \$	-
1-8		\$ -	\$ -	Other Long Term Assets [specify]	\$	- \$	-
1-9		\$ -	\$ -		\$	- \$	-
1-10		\$ -	\$ -		\$	- \$	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 637,357	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	- \$	-
Ī	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	\$	- \$	-
l-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 637,357	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	- \$	-
	Liabilities			Liabilities			_
l-16	Accounts Payable	\$ -	\$ -	-	\$	- \$	-
-17	Accrued Payroll and Related Liabilities	•	\$ -	Accrued Payroll and Related Liabilities	\$	- \$	<u>-</u>
-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$	- \$	<u>-</u>
-19	Due to Other Entities or Funds	\$ 1,887	\$ -	Due to Other Entities or Funds	\$	- \$	<u>-</u>
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$	- \$	-
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,887	\$ -	(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		\$ -	\$ -	Other Liabilities [specify]:	\$	- \$	-
1-24		\$ -	\$ -		\$	- \$	-
1-25		\$ -	\$ -		\$	- \$	-
1-26		\$ -	\$ -		\$	- \$	-
-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 1,887	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	- \$	-
Ī	Deferred Inflows of Resources:			Deferred Inflows of Resources			_
1-28	Deferred Property Taxes	\$ 635,470	\$ -	Pension/OPEB Related	\$	- \$	-
-29	Lease related (as lessor)	\$ -	\$ -	Other [specify]	\$	- \$	-
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 635,470	\$ -	(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	\$	- \$	-
-32	Nonspendable Inventory	\$ -	\$ -]			_
1-33	Restricted [specify]	\$ -	\$ -	Emergency Reserves	\$	- \$	-
1-34	Committed [specify]	\$ -	\$ -	Other Designations/Reserves	\$	- \$	-
1-35	Assigned [specify]	\$ -	\$ -	Restricted	\$	- \$	-
1-36	Unassigned:		\$ -	Undesignated/Unreserved/Unrestricted	\$	- \$	-
-37	Add lines 1-31 through 1-36			Add lines 1-31 through 1-36			
	This total should be the same as line 3-33			This total should be the same as line 3-33			
	TOTAL FUND BALANCE	\$ -	\$ -	TOTAL NET POSITION		- \$	_
1-38	Add lines 1-27, 1-30 and 1-37		-	Add lines 1-27, 1-30 and 1-37		Ψ	
- •	This total should be the same as line 1-15			This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			
	BALANCE	\$ 637,357	\$	POSITION		- \$	
		Ψ 051,351			Ψ	- ψ	-

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ntal Funds		Proprietary/F	iduciary Funds	Diameter (b)
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 447,996	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 31,300	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	_
2-4	Other Tax Revenue [specify]:	\$ -	\$ -	Other Tax Revenue [specify]:	\$ -	\$ -	_
2-5	Interest	\$ 342	\$ -		\$ -	\$ -	_
2-6		\$ -	\$ -		\$ -	\$ -	_
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 479,638	\$ -	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	\$ -	\$ -	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]:	\$ -	\$ -	All Other [specify]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 479,638	\$ -	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	\$ -	\$ -	1
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	1
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	•		Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	•		\$ 479,638

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.

3-32 Prior Period Adjustment (MUST explain)

Sum of Lines 3-30, 3-31, and 3-32

This total should be the same as line 1-37.

3-33 Fund Balance, December 31

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES **Governmental Funds** Proprietary/Fiduciary Funds Please use this space to Line # Description Description provide explanation of any Expenditures Expenses items on this page 3-1 **General Government** - | \$ **General Operating & Administrative** Judicial Salaries \$ - | \$ 3-2 | \$ Law Enforcement \$ **Payroll Taxes** \$ - \$ 3-3 - | \$ **Contract Services** 3-4 \$ - | \$ \$ - | \$ **Highways & Streets Employee Benefits** 3-5 \$ \$ 3-6 Solid Waste \$ \$ Insurance \$ Contributions to Fire & Police Pension Assoc. Accounting and Legal Fees 3-7 \$ \$ \$ Repair and Maintenance 3-8 \$ \$ \$ - | \$ Culture and Recreation \$ Supplies \$ 3-9 - | \$ - | \$ Utilities 3-10 Transfers to other districts \$ 471,552 \$ Other (specify...1: \$ Contributions to Fire & Police Pension Assoc. 3-11 \$ 3-12 Treasurer's Fees \$ 8,086 | \$ Other [specify...] - | \$ 3-13 \$ \$ - | \$ **Capital Outlay** \$ **Capital Outlay** \$ - \$ - | \$ 3-14 **Debt Service Debt Service** 3-15 Principal \$ \$ Principal (should match amount in 4-4) (should match amount in 4-4) Interest Interest 3-16 \$ \$ \$ - | \$ **Bond Issuance Costs Bond Issuance Costs** 3-17 \$ \$ - | \$ **Developer Principal Repayments Developer Principal Repayments** \$ - | \$ \$ - | \$ 3-18 **Developer Interest Repayments** \$ **Developer Interest Repayments** - \$ 3-19 \$ All Other [specify...]: All Other [specify...]: 3-20 \$ - | \$ - | \$ **GRAND TOTAL** 3-21 \$ - | \$ - | \$ Add lines 3-1 through 3-21 Add lines 3-1 through 3-2' 479,638 \$ - | \$ 479,638 3-22 TOTAL EXPENDITURES **TOTAL EXPENSES** 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) - | \$ 3-27 \$ - \$ **Capital Outlay** (from line 3-14) \$ - | \$ **Debt Principal** 3-28 \$ - | \$ (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 TRANSFERS AND OTHER EXPENDITURES line 3-24) TOTAL GAAP RECONCILING ITEMS \$ \$ 3-30 Excess (Deficiency) of Revenues and Other Financing Net Increase (Decrease) in Net Position Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29, less line 3-23 Line 2-29, less line 3-22, less line 3-29 Net Position, January 1 from December 31 prior year 3-31 Fund Balance, January 1 from December 31 prior year report \$

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.

\$

\$

Prior Period Adjustment (MUST explain)

This total should be the same as line 1-37.

Net Position, December 31

Sum of Lines 3-30, 3-31, and 3-32

DocuS	Sign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81			
	PART 4 - DEBT OUTSTAN	IDING, ISSUED, AN	D 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?		7	
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) Outstanding at beginning of year*	ued during Retired during Ou year	utstanding at year-end	
	General obligation bonds \$ - \$	- \$ - \$	-	
	Revenue bonds \$ - \$	- \$ - \$	-	
	Notes/Loans \$ - \$	- \$ - \$	-	
	Lease & SBITA** Liabilities (GASB 87 & 96)	- \$ - \$	-	
	Developer Advances \$ - \$	- \$ - \$	-	
	Other (specify): \$ - \$	- \$ - \$	-	
	TOTAL \$ - \$	- \$ - \$	-	
**Subso	cription Based Information Technology Arrangements *Must agree to prior year-end b	palance		
	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.]?	✓		
If yes:	How much? \$ 15,963,020			
•	Date the debt was authorized: 11/4/2014			
	Does the entity intend to issue debt within the next calendar year?		✓	
,			☑	
4-7	Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding?	L	ŭ	
If yes:			✓	
4-8	Does the entity have any lease agreements? What is being leased?		<u> </u>	1
If yes:	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?	_	_	
		AND INVESTMENT	·C	
	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
	YEAR-END Total of ALL Checking and Savings accounts	\$ -		
5-2	Certificates of deposit	\$ -		
	TOTAL CASI	H DEPOSITS \$	-	
	Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -		
5-3		\$ -		
5-5		\$ -		
		\$ -		
	TOTAL IN	VESTMENTS \$	-	
	TOTAL CASH AND IN	VESTMENTS \$	-	
	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.?			
	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-	_		
5-5	10.5-101, et seq. C.R.S.)? If no, MUST explain:		☑	

DocuS	Sign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81	O OADITAL	AND DIGIL	T TO 1105	- 1005-	
		<u>6 - CAPITAL</u>	AND RIGH			
	Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have capitalized 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		Balance -				
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
	Complete the following Suprial a right-10-030 Assets table for GOVERNIMERTAL FORDS.	year*	Additions	Deletions	Tear-Life Dalatice	
	Land		\$ -	\$ -	 \$	
	Buildings		\$ -	\$ -	\$	
	Machinery and equipment	\$ -	\$ -	\$ -	<u> </u>	-
	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		\$ -	\$ -	\$	
	TOTAL	Ψ - Balance -	J	Φ -	Ψ	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	balance - beginning of the	Additions*	Deletions	Year-End Balance	
0-4	Complete the following Capital & Right-10-05e Assets table for PROPRIETART FORDS.	year*	Additions	Deletions	rear-Ellu Balance	
	Land		\$ -	\$ -	 \$	
	Buildings		\$ -	\$ -	<u> </u>	_
	Machinery and equipment		\$ -	\$ -	<u> </u>	-
	Furniture and fixtures	\$ -	\$ -	\$ -	\$	
	Infrastructure		\$ -		<u> </u>	<u> </u>
	Construction In Progress (CIP)		\$ -	•	'	·_
	Leased & SBITA Right-to-Use Assets		\$ -	\$ -	'	•
	Intangible Assets Other (explain):		\$ - \$ -	\$ - \$ -	T	-
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -	\$ -	· ·	·
	Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	1 7	
	TOTAL	·	\$ -	\$ -	\$	_
	TOTAL	* Must agree to prior yea	·	Ψ	Ψ	
		* Generally capital asset	additions should be rep		ay on line 3-14 and capitalized	
		in accordance with the go	overnment's capitalizat	on policy. Please ex	cplain any discrepancy	
		DADT 7 DE		ODMATIC	N.	
		PART 7 - PE	ENSION INF			
	•			YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have an "old hire" firefighters' pension plan?				✓	
	Does the entity have a volunteer firefighters' pension plan?				☑	
ır yes:	Who administers the plan?			Ц		
	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 answer the following question by marking in the appropriate box 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: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? Please indicate the amount appropriated for each fund separately for the year reported Governmental/Proprietary Fund Name Total Appropriations By Fund General Fund S 489.355 S 489.355 S - S I S - S	NO □	Please use this space to provide any explanations or comments: Please use this space to provide any explanations or comments: Please use this space to provide any explanations or comments:
Section 29-1-13 C.R.S.? If no. MUST explain: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount appropriated for each fund separately for the year reported Governmental/Proprietary Fund Name General Fund S	HTS (TABOR) NO ATION NO	
B-2 Ibit the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount appropriated for each fund separately for the year reported General Fund General Fund S	ATION	
Please indicate the amount appropriated for each fund separately for the year reported	ATION	
General Fund General Fund S 489,355 S - PART 9 - TAX PAYER'S BILL OF RIGH Please answer the following question by marking in the appropriate box YES 9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5)]? PART 10 - GENERAL INFORM Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation: 10-2 Has the entity changed its name in the past or current year? PRIOR name PRIOR name Please indicate what services the entity provides:	ATION NO	
General Fund \$ 489,355 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	ATION NO	
PART 9 - TAX PAYER'S BILL OF RIGH 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)]? 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 INFORM. Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation: 10-2 Has the entity changed its name in the past or current year? Ves: NEW name	ATION NO	
Please answer the following question by marking in the appropriate box 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)]? 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. Please answer the following question by marking in the appropriate box Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation: NEW name PRIOR name PRIOR name Please indicate what services the entity provides:	ATION NO	
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)]? 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. Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation: 10-2 Has the entity changed its name in the past or current year? Yes: NEW name PRIOR name PRIOR name Please indicate what services the entity provides:	ATION NO	
Please answer the following question by marking in the appropriate box 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. Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation:	ATION 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. Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation: 10-2 Has the entity changed its name in the past or current year? Yes: NEW name PRIOR name PRIOR name Please indicate what services the entity provides:	ATION NO	
Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation: 10-2 Has the entity changed its name in the past or current year? Yes: NEW name PRIOR name PRIOR name 10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:	NO ☑	Please use this space to provide any explanations or comments:
Please answer the following question by marking in the appropriate box YES 10-1 Is this application for a newly formed governmental entity? Date of formation: 10-2 Has the entity changed its name in the past or current year? Yes: NEW name PRIOR name 10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:	NO ☑	Please use this space to provide any explanations or comments:
10-1 Is this application for a newly formed governmental entity? Date of formation:	V	Please use this space to provide any explanations or comments:
Date of formation: 10-2 Has the entity changed its name in the past or current year? Yes: NEW name PRIOR name	_	The state and the space to provide any explanations of comments.
Date of formation: 10-2	V	
Yes: NEW name PRIOR name 10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:	☑	
Yes: NEW name PRIOR name 10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:	V	
Yes: NEW name PRIOR name 10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:		
PRIOR name 10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:		
10-3 Is the entity a metropolitan district? Please indicate what services the entity provides:		
10-4 Please indicate what services the entity provides:		
10-4 Please indicate what services the entity provides:		
Provide the planning design acquistion construction installation relocation and redevelopment of Public Improvements		
r revises the planning, according constitution, installation, relocation, and redevelopment or rable improvements.		
10-5 Does the entity have an agreement with another government to provide services?		
yes: List the name of the other governmental entity and the services provided:		
All services provided by Wildwing Metropolitan District No. 1		
10-6 Does the entity have a certified mill levy?		
yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts): Bond Redemption mills 43.878		
Bond Redemption mills 43.878 General/Other mills 13.106		
Total mills 56.984		
YES NO	N/A	
NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its		
C.R.S.]? If NO, please explain.		
Please use this space to provide any additional explanations or co	mments not previously	y included:

DocuSign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81

OSA USE ONLY								
Entity Wide:		General Fund			Governmental Funds		N	otes
Unrestricted Cash & Investments	\$	 Unrestricted Fund Balan 	ı \$	-	Total Tax Revenue	\$	479,638	
Current Liabilities	\$	1,887 Total Fund Balance	\$	-	Revenue Paying Debt Service	\$		
Deferred Inflow	\$	635,470 PY Fund Balance	\$	-	Total Revenue	\$	479,638	
		Total Revenue	\$	479,638	Total Debt Service Principal	\$		
		Total Expenditures	\$	479,638	Total Debt Service Interest	\$		
					Total Assets	\$	637,357	
					Total Liabilities	\$	1,887	
Governmental		Interfund In	\$	-				
Total Cash & Investments	\$	- Interfund Out	\$	-	Enterprise Funds			
Transfers In	\$	- Proprietary			Net Position	\$	_	
Transfers Out	\$	- Current Assets	\$	-	PY Net Position	\$	-	
Property Tax	\$	447,996 Deferred Outflow	\$	-	Government-Wide			
Debt Service Principal	\$	- Current Liabilities	\$	-	Total Outstanding Debt	\$	-	
Total Expenditures	\$	479,638 Deferred Inflow	\$	-	Authorized but Unissued	\$	15,963,020	
Total Developer Advances	\$	- Cash & Investments	\$	-	Year Authorized		11/4/2014	
Total Developer Renayments	\$	- Principal Expense	\$	_				

DocuSian Envelope	ID: 140A6AC0	-45C8-4AB8-A7	73F-AD1B84DF1C8

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, each 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 t	he names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name John Troka	I,Docusing of byoka, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from 2012 and 1. 04:55:24 PDT Signed Date: Date:
	Full Name	
2	Lisa Brown	I,
	Full Name	
3	Randall Black	I,
	Full Name	I, Christopher Johnson, attest that I am a duly elected or appointed board
4	Christopher Johnson	member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:May 2025
	Full Name	l, , attest that I am a duly elected or appointed board member, and that I have
5		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

NAME OF GOVERNMENT ADDRESS Co Pinnacle Consulting Group, Inc. CONTACT PERSON PHONE EMAIL CERTIFICATION OF PREPAREA CERTIFICATION OF PREPAREA 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: TITLE PIRM NAME (if applicable) ADDRESS PIRM NAME (if applicable) ADDRESS PHONE So W Eisenhower Blvd		APPLICATION FOR EXEMPTION FROM AUDIT	
ADDRESS C/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 CONTACT PERSON PHONE EMAIL (970) 669-3611 EMAIL CERTIFICATION OF PREPARER CERTIFICATION OF		LONG FORM	
S50 W Eisenhower Blvd Loveland, CO 80537 CONTACT PERSON Amanda Castle	NAME OF GOVERNMENT	Wildwing Metropolitan District No. 3	For the Year Ended
Loveland, CO 80537 Amanda Castle [970) 669-3611 EMAIL CERTIFICATION OF PREPARER 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. Manda Castle	ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/2023
Amanda Castle [970] 669-3611 EMAIL CERTIFICATION OF PREPARER CERTIFICATION OF PREPARER 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: Amanda Castle Director of Finance & Accounting Director of Finance & Accounting Pinnacle Consulting Group, Inc. ADDRESS Director of Finance & Director of Finance & Accounting Pinnacle Consulting Group, Inc. PHONE G970) 669-3611 District Consultant District		550 W Eisenhower Blvd	or fiscal year ended:
PHONE EMAIL CERTIFICATION OF PREPARER 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: Amanda Castle TITLE Director of Finance & Accounting			
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: NAME: TITLE Director of Finance & Accounting FIRM NAME (if applicable) Pinnacle Consulting Group, Inc. ADDRESS 550 W Eisenhower Blvd PHONE (970) 669-3611 RELATIONSHIP TO ENTITY District Consultant			
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: TITLE Director of Finance & Accounting FIRM NAME (if applicable) ADDRESS PHONE PHONE (970) 669-3611 District Consultant			
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: NAME: TITLE Director of Finance & Accounting Pinnacle Consulting Group, Inc. ADDRESS PHONE PHONE (970) 669-3611 RELATIONSHIP TO ENTITY District Consultant	EMAIL	amandac@pcgi.com	
NAME: Amanda Castle TITLE Director of Finance & Accounting FIRM NAME (If applicable) Pinnacle Consulting Group, Inc. ADDRESS 550 W Eisenhower Blvd PHONE (970) 669-3611 RELATIONSHIP TO ENTITY District Consultant		CERTIFICATION OF PREPARER	
FIRM NAME (if applicable) ADDRESS 550 W Eisenhower Blvd PHONE (970) 669-3611 RELATIONSHIP TO ENTITY District Consultant		countant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge.	
ADDRESS 550 W Eisenhower Blvd PHONE (970) 669-3611 RELATIONSHIP TO ENTITY District Consultant	independent of the entity complete t	countant with knowledge of governmental accountin g and that the information in the Application is complete and accurate to the best of my known application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separa	
PHONE (970) 669-3611 RELATIONSHIP TO ENTITY District Consultant	independent of the entity complete t NAME:	countant with knowledge of governmental accountin g and that the information in the Application is complete and accurate to the best of my known eapplication if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separa Amanda Castle	
RELATIONSHIP TO ENTITY District Consultant	independent of the entity complete t NAME:	countant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my known application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separa Amanda Castle Director of Finance & Accounting	
	independent of the entity complete t NAME: TITLE FIRM NAME (if applicable) ADDRESS	countant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my known application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separa Amanda Castle Director of Finance & Accounting Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd	
PREPARER (SIGNATURE REQUIRED) DATE PREPARED	independent of the entity complete t NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE	countant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowne application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separa Amanda Castle Director of Finance & Accounting Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd (970) 669-3611	
	independent of the entity complete t NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE	countant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my known eapplication if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separa Amanda Castle Director of Finance & Accounting Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd [970] 669-3611 District Consultant	

DocuSign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81 PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

		Governmer	ntal Funds		Proprietar	y/Fiduciary Funds	Please use this space to
_ine #	Description	General Fund	Fund*	Description	Fund*	Fund*	provide explanation of an items on this page
	Assets			Assets			
1-1	•	\$ -	<u> </u>	Cash & Cash Equivalents	\$	- \$	-
1-2		•	\$ -	Investments	\$	- \$	-
1-3	<u> </u>		\$ -	Receivables	\$	- \$	-
1-4		\$ 1,246	•	Due from Other Entities or Funds	\$	- \$	
l-5		\$ 373,354	\$ -	Other Current Assets [specify]	•		\neg
	All Other Assets [specify]				\$	- \$	-
-6	` ,		\$ -	Total Current Assets	<u> </u>	- \$	-
-7			\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$	- \$	-
-8	<u> </u>		\$ -	Other Long Term Assets [specify]	\$	- \$	-
-9	<u> </u>		\$ -		\$	- \$	<u>-</u>
-10			\$ -		\$	- \$	-
-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 374,600	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	- \$	-
	Deferred Outflows of Resources:			Deferred Outflows of Resources			
-12		\$ -	·	[specify]	\$	- \$	-
-13	1. 3.		\$ -	[specify]	\$	- \$	-
14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS		· · · · · · · · · · · · · · · · · · ·	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS		- \$	-
15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 374,600	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	- \$	-
	Liabilities			Liabilities	-		
16		\$ -		Accounts Payable	\$	- \$	-
17			\$ -	Accrued Payroll and Related Liabilities	\$	- \$	-
18			\$ -	Accrued Interest Payable	\$	- \$	-
-19			\$ -	Due to Other Entities or Funds	\$	- \$	<u>-</u>
-20			\$ -	All Other Current Liabilities	\$	- \$	-
-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		- \$	-
-22			\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$	- \$	-
-23		•	\$ -	Other Liabilities [specify]:	\$	- \$	-
-24		•	\$ -		\$	- \$	-
-25		•	\$ -		\$	- \$	-
-26			\$ -		\$	- \$	-
27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 1,246	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	- \$	-
	Deferred Inflows of Resources:	A 070.05:	•	Deferred Inflows of Resources	•	Φ.	
28		\$ 373,354	<u> </u>	Pension/OPEB Related	\$	- \$	-
29	,		\$ -	Other [specify]	\$	- \$	-
30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 373,354	5 -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	- \$	-
	Fund Balance	•	•	Net Position	•	1 🏚	\neg
		\$ -	<u> </u>	Net Investment in Capital and Right-to Use Assets	\$	- \$	-
	•	•	\$ -	F			\neg
33			\$ -	Emergency Reserves	\$	- \$	-
34	- · · · · · · ·	•	\$ -	Other Designations/Reserves	\$	- \$	-
-35			\$ -	Restricted	\$	- \$	-
36		\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$	- \$	-
37	Add lines 1-31 through 1-36			Add lines 1-31 through 1-36			
	This total should be the same as line 3-33			This total should be the same as line 3-33			
	TOTAL FUND BALANCE	\$ -	\$ -	TOTAL NET POSITION	-	- \$	-
-38	Add lines 1-27, 1-30 and 1-37			Add lines 1-27, 1-30 and 1-37			
	This total should be the same as line 1-15			This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			
	BALANCE	\$ 374,600	\$ -	POSITION	C	- \$	-

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds			Proprietary/F	iduciary Funds	Please use this space to
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 266,625	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 19,206	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify]:	\$ -	\$ -	Other Tax Revenue [specify]:	\$ -	\$ -	
2-5	Interest	\$ 25	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 285,856	\$ -	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	\$ -	\$ -	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]:	\$ -	\$ -	All Other [specify]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 285,856	\$ -	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	\$ -	\$ -	1
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	1
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			Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	•		\$ 285,856

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.

3-32 Prior Period Adjustment (MUST explain)

Sum of Lines 3-30, 3-31, and 3-32

This total should be the same as line 1-37.

3-33 Fund Balance, December 31

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES **Governmental Funds** Proprietary/Fiduciary Funds Please use this space to Line # Description Description provide explanation of any Expenditures Expenses items on this page 3-1 **General Government** - | \$ **General Operating & Administrative** Judicial Salaries \$ - | \$ 3-2 | \$ Law Enforcement \$ **Payroll Taxes** \$ - \$ 3-3 - | \$ **Contract Services** 3-4 \$ - | \$ \$ - | \$ **Highways & Streets Employee Benefits** 3-5 \$ \$ 3-6 Solid Waste \$ \$ Insurance \$ Contributions to Fire & Police Pension Assoc. Accounting and Legal Fees 3-7 \$ \$ \$ Repair and Maintenance 3-8 \$ \$ \$ - | \$ Culture and Recreation \$ Supplies \$ 3-9 - | \$ - | \$ Utilities 3-10 Transfers to other districts \$ 280,523 | \$ Other (specify...1: \$ Contributions to Fire & Police Pension Assoc. 3-11 \$ 3-12 Treasurer's Fees \$ 5,333 | \$ Other [specify...] - | \$ 3-13 \$ \$ - | \$ **Capital Outlay** \$ **Capital Outlay** \$ - \$ - | \$ 3-14 **Debt Service Debt Service** 3-15 Principal \$ \$ Principal (should match amount in 4-4) (should match amount in 4-4) Interest Interest 3-16 \$ \$ \$ - | \$ **Bond Issuance Costs Bond Issuance Costs** 3-17 \$ \$ - | \$ **Developer Principal Repayments Developer Principal Repayments** \$ - | \$ \$ - | \$ 3-18 **Developer Interest Repayments** \$ **Developer Interest Repayments** - \$ 3-19 \$ All Other [specify...]: All Other [specify...]: 3-20 \$ - | \$ - | \$ **GRAND TOTAL** 3-21 \$ - | \$ - | \$ Add lines 3-1 through 3-21 Add lines 3-1 through 3-2' 285,856 \$ - | \$ 285.856 3-22 TOTAL EXPENDITURES **TOTAL EXPENSES** 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) - | \$ 3-27 \$ - \$ **Capital Outlay** (from line 3-14) \$ - | \$ **Debt Principal** 3-28 \$ - | \$ (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 TRANSFERS AND OTHER EXPENDITURES line 3-24) TOTAL GAAP RECONCILING ITEMS \$ \$ 3-30 Excess (Deficiency) of Revenues and Other Financing Net Increase (Decrease) in Net Position Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29, less line 3-23 Line 2-29, less line 3-22, less line 3-29 Net Position, January 1 from December 31 prior year 3-31 Fund Balance, January 1 from December 31 prior year report

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.

Prior Period Adjustment (MUST explain)

This total should be the same as line 1-37.

Net Position, December 31

Sum of Lines 3-30, 3-31, and 3-32

\$

\$

\$

DocuS	Sign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81			
	PART 4 - DEBT OUTSTAN	IDING, ISSUED, AN	D 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?		7	
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) Outstanding at beginning of year*	ued during Retired during Ou year	utstanding at year-end	
	General obligation bonds \$ - \$	- \$ - \$	-	
	Revenue bonds \$ - \$	- \$ - \$	-	
	Notes/Loans \$ - \$	- \$ - \$	-	
	Lease & SBITA** Liabilities (GASB 87 & 96)	- \$ - \$	-	
	Developer Advances \$ - \$	- \$ - \$	-	
	Other (specify): \$ - \$	- \$ - \$	-	
	TOTAL \$ - \$	- \$ - \$	-	
**Subso	cription Based Information Technology Arrangements *Must agree to prior year-end b	palance		
	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.]?	✓		
If yes:	How much? \$ 15,963,020			
•	Date the debt was authorized: 11/4/2014			
	Does the entity intend to issue debt within the next calendar year?		✓	
,			☑	
4-7	Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding?	L	ŭ	
If yes:			✓	
4-8	Does the entity have any lease agreements? What is being leased?		<u> </u>	1
If yes:	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?	_	_	
		AND INVESTMENT	·C	
	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
	YEAR-END Total of ALL Checking and Savings accounts	\$ -		
5-2	Certificates of deposit	\$ -		
	TOTAL CASI	H DEPOSITS \$	-	
	Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -		
5-3		\$ -		
5-5		\$ -		
		\$ -		
	TOTAL IN	VESTMENTS \$	-	
	TOTAL CASH AND IN	VESTMENTS \$	-	
	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.?			
	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-	_		
5-5	10.5-101, et seq. C.R.S.)? If no, MUST explain:		☑	

DocuS	Sign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81	O OADITAL	AND DIGIL	T TO 1105	- 1005-	
		<u>6 - CAPITAL</u>	AND RIGH			
	Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have capitalized 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		Balance -				
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
	Complete the following Suprial a right-10-030 Assets table for GOVERNIMERTAL FORDS.	year*	Additions	Deletions	Tear-Life Dalatice	
	Land		\$ -	\$ -	 \$	
	Buildings		\$ -	\$ -	\$	
	Machinery and equipment	\$ -	\$ -	\$ -	<u> </u>	-
	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		\$ -	\$ -	\$	
	TOTAL	Ψ - Balance -	J	Φ -	Ψ	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	balance - beginning of the	Additions*	Deletions	Year-End Balance	
0-4	Complete the following Capital & Right-10-05e Assets table for PROPRIETART FORDS.	year*	Additions	Deletions	rear-Ellu Balance	
	Land		\$ -	\$ -	 \$	
	Buildings		\$ -	\$ -	<u> </u>	_
	Machinery and equipment		\$ -	\$ -	<u> </u>	-
	Furniture and fixtures	\$ -	\$ -	\$ -	\$	
	Infrastructure		\$ -		<u> </u>	<u> </u>
	Construction In Progress (CIP)		\$ -	•	'	·_
	Leased & SBITA Right-to-Use Assets		\$ -	\$ -	'	•
	Intangible Assets Other (explain):		\$ - \$ -	\$ - \$ -	T	-
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -	\$ -	· ·	·
	Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	1 7	
	TOTAL	·	\$ -	\$ -	\$	_
	TOTAL	* Must agree to prior yea	·	Ψ	Ψ	
		* Generally capital asset	additions should be rep		ay on line 3-14 and capitalized	
		in accordance with the go	overnment's capitalizat	on policy. Please ex	cplain any discrepancy	
		DADT 7 DE		ODMATIC	N.	
		PART 7 - PE	ENSION INF			
	•			YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have an "old hire" firefighters' pension plan?				✓	
	Does the entity have a volunteer firefighters' pension plan?				☑	
ır yes:	Who administers the plan?			Ц		
	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 - BL				
Please answer the following question by marking in the appropriate box Did the entity file a current year budget with the Department of Local Affairs, in accordance with	YES	NO	N/A	Please use this space to provide any explanations or comment
Section 29-1-113 C.R.S.? If no, MUST explain:	☑			
Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	V			
Please indicate the amount appropriated for each fund separately for the year reported				
Governmental/Proprietary Fund Name Total Appropriati	ions Bv Fund	I		
General Fund \$	295,288	1		
\$	-			
\$ \$	<u>-</u>	-		
PART 9 - TAX PAYE	R'S BILL C	F RIGHTS	(TABOR)	
Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comment
Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)	-	V		
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 perce requirement. All governments should determine if they meet this requirement of TABOR.	nt emergency reserve			
PART 10 - GE	ENERAL IN	IFORMATIO	N	
Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comment
Is this application for a newly formed governmental entity?			Ø	Please use this space to provide any explanations or comment
,]	_	
Date of formation:				
) \Box	☑	
Has the entity changed its name in the past or current year?				
NEW name				
PRIOR name		J		
Is the entity a metropolitan district?		☑		
Please indicate what services the entity provides:		1		
Provide the planning, design, acquistion, construction, installation, relocation, and redevelopment of Public Imp	provements.] _	_	
Does the entity have an agreement with another government to provide services?		v		
List the name of the other governmental entity and the services provided:		1		
All services provided by Wildwing Metropolitan District No. 1		J		
Does the entity have a certified mill levy? Please provide the number of mills levied for the year reported (do not enter \$ amounts):		✓		
Bond Redemption mills 43.97	75	1		
General/Other mills 13.13	-			
Total mills 57.11				
NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	YES ☑	NO	N/A	
preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207	<u>v</u>			
C.R.S.]? If NO, please explain.		1		
Please use this space to provide any additi	onal avalant	iono or comme	ato not aroule:	induded:

DocuSign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81

			OSA USE ONL	Y		
Entity Wide:	General Fund			Governmental Funds	N	lotes
Unrestricted Cash & Investments	\$ Unrestricted Fund Balan 	n \$	-	Total Tax Revenue	\$ 285,856	
Current Liabilities	\$ 1,246 Total Fund Balance	\$	-	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 373,354 PY Fund Balance	\$	-	Total Revenue	\$ 285,856	
	Total Revenue	\$	285,856	Total Debt Service Principal	\$ -	
	Total Expenditures	\$	285,856	Total Debt Service Interest	\$ -	
				Total Assets	\$ 374,600	
				Total Liabilities	\$ 1,246	
Governmental	Interfund In	\$	-			
Total Cash & Investments	\$ - Interfund Out	\$	-	Enterprise Funds		
Transfers In	\$ - Proprietary			Net Position	\$ -	
Transfers Out	\$ - Current Assets	\$	-	PY Net Position	\$ -	
Property Tax	\$ 266,625 Deferred Outflow	\$	-	Government-Wide		
Debt Service Principal	\$ - Current Liabilities	\$	-	Total Outstanding Debt	\$ -	
Total Expenditures	\$ 285,856 Deferred Inflow	\$	-	Authorized but Unissued	\$ 15,963,020	
Total Developer Advances	\$ - Cash & Investments	\$	-	Year Authorized	11/4/2014	
Total Developer Renayments	\$ - Principal Expense	\$	_			

DocuSian Envelope	ID: 1	140A6AC0-45C	8-4AR8-A	173F-AD1	B84DF1C8

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 t	he names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.				
	Full Name	I,Docu <mark>Signed by</mark> shaw, attest that I am a duly elected or appointed board member, and				
1	Barbara Shaw	that I have personally swiewed and approve this application for exemption from audit 10:40:20 PDT Signed Date: 3/12/2024 10:40:20 PDT My text Exemption 2025				
	Full Name	DocuSigned by strange at the filter and the elected or appointed board member				
2	Theresa Zakavec	I,				
	Full Name	I, Matthew Clark , attest that I am a duly elected or appointed board member, and				
3	Matthew Clark	that I have personally reviewed and approve this application for exemption from audit. Signed Date:				
	Full Name	I, Oombige Stracon-Baucke , attest that I am a duly elected or appointed board				
4	Monica Chacon-Baucke	I,				
	Full Name	, attest that I am a duly elected or appointed board member, and that I have				
5		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:				
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have				
6		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:				
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have				
7		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:				

DocuSign Envelope ID: 140A6A	AC0-45C8-4AB8-A73E-AD1B84DE1C81	
	APPLICATION FOR EXEMPTION FROM AUDIT	
	LONG FORM	
NAME OF GOVERNMENT	Wildwing Metropolitan District No. 4	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/2023
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Amanda Castle	
PHONE	(970) 669-3611	
EMAIL	amandac@pcgi.com	
	CERTIFICATION OF PREPARER	
	ountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my know application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separa	t the Audit Law requires that a person
NAME:	Amanda Castle	
TITLE	Director of Finance & Accounting	
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.	
ADDRESS	550 W Eisenhower Blvd	
PHONE	(970) 669-3611	
RELATIONSHIP TO ENTITY	District Consultant	
- A	PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
1 Ilmanda OK	al (alter	2/29/2024

YES

NO

4

If Yes, date filed:

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.]

DocuSign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81 PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

		Governme	illai Fuilus		Flopfielary	/Fiduciary Funds	<u></u>
e #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of a items on this page
P	Assets			Assets		·	items on this page
1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$	- \$	-
2	Investments	\$ -	\$ -	Investments	\$	- \$	-
3	Receivables	\$ -	\$ -	Receivables	\$	- \$	_
4	Due from Other Entities or Funds	\$ 1,349	\$ -	Due from Other Entities or Funds	\$	- \$	-
-5	Property Tax Receivable	\$ 428,473	\$ -	Other Current Assets [specify]			_
	All Other Assets [specify]				\$	- \$	-
-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Asset	s \$	- \$	-
7		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$	- \$	-
-8		\$ -	\$ -	Other Long Term Assets [specify]	\$	- \$	-
9		\$ -	\$ -		\$	- \$	-
10		\$ -	\$ -		\$	- \$	-
11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 429,822	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	- \$	-
	Deferred Outflows of Resources:			Deferred Outflows of Resources	_	<u> </u>	_
12	[specify]	\$ -	\$ -	[specify]	\$	- \$	-
13	[specify]	\$ -	\$ -	[specify]	\$	- \$	-1
14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOW	\$	- \$	-
15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 429,822	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOW	\$	- \$	-
L	iabilities			Liabilities		<u> </u>	_
16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$	- \$	-
17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$	- \$	-
18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$	- \$	-
19	Due to Other Entities or Funds	\$ 1,349	\$ -	Due to Other Entities or Funds	\$	- \$	-
20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$	- \$	-
21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,349	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIE	\$	- \$	-
22	All Other Liabilities [specify]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$	- \$	-
23		\$ -	\$ -	Other Liabilities [specify]:	\$	- \$	-
24		\$ -	\$ -		\$	- \$	-
25		\$ -	\$ -		\$	- \$	-
26		\$ -	\$ -		\$	- \$	-
27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 1,349	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIE	\$	- \$	-
	Deferred Inflows of Resources:			Deferred Inflows of Resources			
28	Deferred Property Taxes	\$ 428,473	\$ -	Pension/OPEB Related	\$	- \$	-
29	Lease related (as lessor)	\$ -	\$ -	Other [specify]	\$	- \$	-
30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 428,473	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOW	\$	- \$	-
F	und Balance			Net Position			_
31 N	Ionspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$	- \$	-
32 N	lonspendable Inventory	\$ -	\$ -				_
33	Restricted [specify]	\$ -	\$ -	Emergency Reserves	\$	- \$	-
34	Committed [specify]	\$ -	\$ -	Other Designations/Reserves	\$	- \$	-
35	Assigned [specify]	\$ -	\$ -	Restricted	\$	- \$	-
36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$	- \$	-
37	Add lines 1-31 through 1-36 This total should be the same as line 3-33			Add lines 1-31 through 1-3 This total should be the same as line 3-3	3		
	TOTAL FUND BALANCE	\$ -	\$ -	TOTAL NET POSITIO	N \$	- \$	-
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			Add lines 1-27, 1-30 and 1-3 This total should be the same as line 1-1 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NE	5		

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Fund			Proprietary/F	iduciary Funds	Please use this space to
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 288,739	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 20,800	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify]:	\$ -	\$ -	Other Tax Revenue [specify]:	\$ -	\$ -	
2-5	Interest	\$ 544	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		\$ -	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	\$ -	\$ -	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]:	\$ -	\$ -	All Other [specify]:	\$ -	\$ -]
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$ -	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	\$ -	\$ -	1
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	1
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			Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	•	,	\$ 310,083

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.

3-32 Prior Period Adjustment (MUST explain)

Sum of Lines 3-30, 3-31, and 3-32

This total should be the same as line 1-37.

3-33 Fund Balance, December 31

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES **Governmental Funds** Proprietary/Fiduciary Funds Please use this space to Line # Description Description provide explanation of any Expenditures Expenses items on this page 3-1 **General Government** - | \$ **General Operating & Administrative** Judicial Salaries \$ - | \$ 3-2 | \$ Law Enforcement \$ **Payroll Taxes** \$ - \$ 3-3 - | \$ **Contract Services** 3-4 \$ - | \$ \$ - | \$ **Highways & Streets Employee Benefits** 3-5 \$ \$ 3-6 Solid Waste \$ \$ Insurance \$ Contributions to Fire & Police Pension Assoc. Accounting and Legal Fees 3-7 \$ \$ \$ Repair and Maintenance 3-8 \$ \$ \$ - | \$ Culture and Recreation \$ Supplies \$ 3-9 - | \$ - | \$ Utilities 3-10 Transfers to other districts \$ 304,297 | \$ Other (specify...1: \$ Contributions to Fire & Police Pension Assoc. 3-11 \$ 3-12 Treasurer's Fees \$ 5,786 | \$ Other [specify...] - | \$ 3-13 \$ \$ - | \$ **Capital Outlay** \$ **Capital Outlay** \$ - \$ - | \$ 3-14 **Debt Service Debt Service** 3-15 Principal \$ \$ Principal (should match amount in 4-4) (should match amount in 4-4) Interest Interest 3-16 \$ \$ \$ - | \$ **Bond Issuance Costs Bond Issuance Costs** 3-17 \$ \$ - | \$ **Developer Principal Repayments Developer Principal Repayments** \$ - | \$ \$ - | \$ 3-18 **Developer Interest Repayments** \$ **Developer Interest Repayments** - \$ 3-19 \$ All Other [specify...]: All Other [specify...]: 3-20 \$ - | \$ - | \$ **GRAND TOTAL** 3-21 \$ - | \$ - | \$ Add lines 3-1 through 3-21 Add lines 3-1 through 3-2' 310,083 \$ - | \$ 310.083 3-22 TOTAL EXPENDITURES **TOTAL EXPENSES** 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) - | \$ 3-27 \$ - \$ **Capital Outlay** (from line 3-14) \$ - | \$ **Debt Principal** 3-28 \$ - | \$ (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 TRANSFERS AND OTHER EXPENDITURES line 3-24) TOTAL GAAP RECONCILING ITEMS \$ \$ 3-30 Excess (Deficiency) of Revenues and Other Financing Net Increase (Decrease) in Net Position Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29, less line 3-23 Line 2-29, less line 3-22, less line 3-29 Net Position, January 1 from December 31 prior year 3-31 Fund Balance, January 1 from December 31 prior year report \$

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.

\$

\$

Prior Period Adjustment (MUST explain)

This total should be the same as line 1-37.

Net Position, December 31

Sum of Lines 3-30, 3-31, and 3-32

DocuS	Sign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81			
	PART 4 - DEBT OUTSTAN	IDING, ISSUED, AN	D 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?		7	
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 Outstanding at Iss	ued during Retired during	utstanding at year-end	
	amounts) beginning of year*	year year	at year-end	
	General obligation bonds \$ - \$	- \$ - \$	-	
	Revenue bonds \$ - \$	- \$ - \$	-	
	Notes/Loans \$ - \$	- \$ - \$	-	
	Lease & SBITA** Liabilities (GASB 87 & 96)	- \$ - \$	-	
	Developer Advances \$ - \$	- \$ - \$	-	
	Other (specify): \$ - \$	- \$ - \$	-	
	TOTAL \$ - \$	- \$ - \$	-	
**Subse	cription Based Information Technology Arrangements *Must agree to prior year-end to	palance		
	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.]?	✓		
If yes:	How much? \$ 15,963,020			
,	Date the debt was authorized: 11/4/2014	_		
4-6	Does the entity intend to issue debt within the next calendar year?		✓	
If yes:			_	
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 the original date of the lease?			
	Number of years of lease?			
	Is the lease subject to annual appropriation?			
	What are the annual lease payments?			
	PART 5 - CASH	AND INVESTMENT	S	
	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	\$ -		
5-2	Certificates of deposit	\$ -		
	TOTAL CAS	H DEPOSITS \$	-	
	Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -		
E 2		\$ -		
5-3		\$ -		
		\$ -		
	TOTAL IN	VESTMENTS \$	-	
	TOTAL CASH AND IN	VESTMENTS \$	-	
	Please answer the following question by marking in the appropriate box	YES NO	N/A	ł
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 explain:		V	

DocuS	Sign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81	O OADITAL	AND DIGIL	T TO 1105	- A00FT0	
		<u>6 - CAPITAL</u>	AND RIGH			
	Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have capitalized 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		Balance -				
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
		year*	Additions	Boiotionio	Tour Ena Balanco	
	Land		\$ -	\$ -	 \$	
	Buildings		\$ -	\$ -	 	-
	Machinery and equipment	\$ -	\$ -	\$ -	<u> </u>	-
	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		\$ -	\$ -	\$	•
		Balance -		5.10		
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the	Additions*	Deletions	Year-End Balance	
	Land	year* -	\$ -	¢	 \$	
	Buildings		\$ -	\$ -	<u> </u>	<u>. </u>
	Machinery and equipment		\$ -	\$ -	<u> </u>	
	Furniture and fixtures		\$ -	•	<u> </u>	-
	Infrastructure	\$ -	\$ -		\$	-
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$	
	Leased & SBITA Right-to-Use Assets		\$ -	\$ -	\$	-
	Intangible Assets		\$ -	T	ļ T	
	Other (explain):		\$ -	\$ -	<u> </u>	<u>-</u>
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)		\$ -	\$ -	! *	-
	Accumulated Depreciation (Enter a negative, or credit, balance)	·	\$ -	\$ -	<u> </u>	-
	TOTAL		-	\$ -	\$	-
		* Must agree to prior yea * Generally capital asset	ar-end balance additions should be ret	oorted at capital out	lay on line 3-14 and capitalized	
		in accordance with the g				
		PART 7 - PE	ENSION INF	ORMATIC	JN	
	*			YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?				✓	
	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?		\$ -			
			•			

	BUDGET INF			
Please answer the following question by marking in the appropriate box Did the entity file a current year budget with the Department of Local Affairs, in accordance with	YES	NO	N/A	Please use this space to provide any explanations or comment
Section 29-1-113 C.R.S.? If no, MUST explain:	☑			
Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? f no, MUST explain:	V			
Please indicate the amount appropriated for each fund separately for the year reported				
	riations By Fund	I		
General Fund \$	318,951	1		
\$	-			
\$ \$		-		
PART 9 - TAX PAY	/ER'S BILL (F RIGHTS	(TABOR)	
Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comment
s the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20		V		
lote: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 pe equirement. All governments should determine if they meet this requirement of TABOR.	ercent emergency reserve			
	GENERAL IN	IFORMATIO	N	
Please answer the following question by marking in the appropriate box		YES	NO	Plant and the second to the se
s this application for a newly formed governmental entity?			✓	Please use this space to provide any explanations or comment
s and approximation to the governmental office.]	_	
Date of formation:				
		J	☑	
las the entity changed its name in the past or current year?		Ц	_	
NEW name]		
		-		
PRIOR name		J		
s the entity a metropolitan district?				
Please indicate what services the entity provides:	1			
Provide the planning, design, acquistion, construction, installation, relocation, and redevelopment of Public l	Improvements.	J		
Ooes the entity have an agreement with another government to provide services?		✓		
ist the name of the other governmental entity and the services provided:		-		
All services provided by Wildwing Metropolitan District No. 1		J		
Does the entity have a certified mill levy?		✓		
Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): Bond Redemption mills 43	3.305	1		
·	2.936	-		
Total mills 56	6.241			
NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its	YES	NO	N/A	
preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207]	s <u>v</u>			
C.R.S.]? If NO, please explain.				
Please use this space to provide any add	ditional explanat	ions or commer	nts not previou	ısly included:

DocuSign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C81

OSA USE ONLY								
Entity Wide:		General Fund			Governmental Funds		N	otes
Unrestricted Cash & Investments	\$	- Unrestricted Fund Balar	ու \$	-	Total Tax Revenue	\$	310,083	
Current Liabilities	\$	1,349 Total Fund Balance	\$	-	Revenue Paying Debt Service	\$		
Deferred Inflow	\$	428,473 PY Fund Balance	\$	-	Total Revenue	\$	310,083	
		Total Revenue	\$	310,083	Total Debt Service Principal	\$		
		Total Expenditures	\$	310,083	Total Debt Service Interest	\$	-	
					Total Assets	\$	429,822	
					Total Liabilities	\$	1,349	
Governmental		Interfund In	\$	-				
Total Cash & Investments	\$	- Interfund Out	\$	-	Enterprise Funds			
Transfers In	\$	- Proprietary			Net Position	\$	-	
Transfers Out	\$	- Current Assets	\$	-	PY Net Position	\$		
Property Tax	\$	288,739 Deferred Outflow	\$	-	Government-Wide			
Debt Service Principal	\$	- Current Liabilities	\$	-	Total Outstanding Debt	\$		
Total Expenditures	\$	310,083 Deferred Inflow	\$	-	Authorized but Unissued	\$	15,963,020	
Total Developer Advances	\$	- Cash & Investments	\$	-	Year Authorized		11/4/2014	
Total Developer Repayments	\$	- Principal Expense	\$	_				

DocuSign Envelope ID: 140A6AC0-45C8-4AB8-A73E-AD1B84DE1C8

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 t	he names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.				
1	Full Name Steve Lampo	I,				
2	Full Name Marshall Theisen	I,				
3	Full Name Stuart Van Greuningen	I, Stuart Van Greuningen , attest that I am a duly elected or appointed board member and that I am a greuningen , attest that I am a duly elected or appointed board member and that I am a great from audit. Signed Stuart I am a duly elected or appointed board Date: 3/12/2024 I am a duly elected or appointed board member and that I am a duly				
4	Full Name	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. Signed Date: My term Expires:				
5	Full Name	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. Signed Date: My term Expires:				
6	Full Name	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. Signed Date: My term Expires:				
7	Full Name	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. Signed Date: My term Expires:				