RENDEZVOUS ARROW METROPOLITAN DISTRICT NOS. 1-8

CONSOLIDATED 2025 ANNUAL REPORT
TO
THE TOWN OF WINTER PARK, THE DIVISION OF LOCAL GOVERNMENT, THE COLORADO STATE AUDITOR, AND
THE GRAND COUNTY CLERK AND RECORDER

The Rendezvous Arrow Metropolitan District No. 1 ("District No. 1"), Rendezvous Arrow Metropolitan District No. 2 ("District No. 2"), Rendezvous Arrow Metropolitan District No. 3 ("District No. 3"), Rendezvous Arrow Metropolitan District No. 4 ("District No. 4"), Rendezvous Arrow Metropolitan District No. 5 ("District No. 5"), Rendezvous Arrow Metropolitan District No. 6 ("District No. 6"), Rendezvous Arrow Metropolitan District No. 7 ("District No. 7"), and Rendezvous Arrow Metropolitan District No. 8 ("District No. 8," and together with District Nos. 1-7, the "Districts") hereby submit this annual report, as required pursuant to Section VII of the Consolidated First Amended and Restated Service Plan, approved by the Town of Winter Park (the "Town") on September 5, 2023. In addition, pursuant to Section 32-1-207(3)(c), C.R.S., the Districts are required to submit an annual report for the preceding calendar year to the Town, the Division of Local Government, the state auditor, and the Grand County Clerk and Recorder.

For the year ending December 31, 2025, the Districts make the following report:

(a) Boundary changes made.

On January 17, 2024, Arrowhead Winter Park Investors, LLC, petitioned District No. 1 to exclude real property (the "District 1 Exclusion Property") from the boundaries of District No. 1. On July 18, 2024, the Board of Directors of District No. 1 approved a resolution ordering the exclusion of the District 1 Exclusion Property from the boundaries of District No. 1. On July 30, 2024, the Grand County District Court granted an order for the exclusion of the District 1 Exclusion Property from the boundaries of District No. 1, and that order was recorded in the office of the Grand County Clerk and Recorder on August 5, 2024, at Reception No. 2024004900.

On January 17, 2024, Arrowhead Winter Park Investors, LLC, petitioned District No. 2 to exclude real property (the "District 2 Exclusion Property") from the boundaries of District No. 2. On July 18, 2024, the Board of Directors of District No. 2 approved a resolution ordering the exclusion of the District 2 Exclusion Property from the boundaries of District No. 2. On July 30, 2024, the Grand County District Court granted an order for the exclusion of the District 2 Exclusion Property from the boundaries of District No. 2, and that order was recorded in the office of the Grand County Clerk and Recorder on August 5, 2024, at Reception No. 2024004901.

On January 17, 2024, Arrowhead Winter Park Investors, LLC, petitioned District No. 3 to exclude real property (the "District 3 Exclusion Property") from the boundaries of District No. 3. On July 18, 2024, the Board of Directors of District No. 3 approved a resolution ordering the exclusion of the District 3 Exclusion Property from the boundaries of District

No. 3. On July 30, 2024, the Grand County District Court granted an order for the exclusion of the District 3 Exclusion Property from the boundaries of District No. 3, and that order was recorded in the office of the Grand County Clerk and Recorder on August 5, 2024, at Reception No. 2024004902.

(b) Intergovernmental agreements entered into or terminated with other governmental entities.

- *Rendezvous Arrow District Facilities Construction and Service Agreement* amongst and between the Districts, dated July 18, 2024.
- *Operations Financing IGA* amongst and between the Districts, dated July 18, 2024.
- *Intergovernmental Agreement* between the Town and the Districts, dated July 18, 2024.

(c) Access information to obtain a copy of rules and regulations adopted by the boards.

For information concerning rules and regulations adopted by the Districts please contact the Districts' General Counsel:

Tamara K. Seaver
Icenogle Seaver Pogue, P.C.
4725 S. Monaco St., Suite 360
Denver, CO 80237
Phone: (303) 292-9100

(d) A summary of litigation involving public improvements owned by the special districts.

The District's General Counsel is not aware of any litigation involving public improvements owned by the Districts as of December 31, 2025.

(e) The status of the construction of public improvements by the special districts.

The Districts commenced construction of public improvements in 2024 and will continue with construction in 2026.

(f) A list of facilities or improvements constructed by the special districts that were conveyed or dedicated to the county or municipality.

No facilities or improvements constructed by the Districts were conveyed or dedicated to the Town or to Grand County during the year ending December 31, 2025.

(g) The final assessed valuation of the special districts as of December 31 of the reporting year.

The final assessed valuation for District No. 1, District No. 2, and District No. 3, as of December 31, 2025, is as follows:

District No. 1: $1,062,523
District No. 2: $3,636,861
District No. 3: $2,036,619
District No. 4: $1,782,709
District No. 5: $1,782,709
District No. 6: $1,782,709
District No. 7: $1,782,709
District No. 8: $3

(h) A copy of the current year's budgets.

Copies of the Districts' 2026 Budgets are attached hereto as **Exhibit A**.

(i) A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

The 2025 audit for Rendezvous Arrow Metropolitan District No. 1 was not available when this annual report was prepared.

Applications for audit exemptions for Rendezvous Arrow Metropolitan District Nos. 2–8 were filed on March 31, 2026, and are attached hereto as **Exhibit B.** The State Auditor's approvals will be provided upon receipt.

(j) Notice of any uncured defaults existing for more than ninety days under any debt instrument of the special district.

As of December 31, 2025, the Districts did not receive any notices of uncured defaults existing for more than ninety (90) days under any debt instrument.

(k) Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

As of December 31, 2025, the Districts did not have any inability to pay their obligations as they come due under any obligation which continued beyond a ninety (90) day period.

EXHIBIT A
2026 Budgets

RENDEZVOUS ARROW METRO DISTRICT NO 1 - 2026 Prepared: FINAL

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	87,471	32,630	$46,500
Accounting/Auditing	0	0	5,000
Insurance	1,703	3,298	4,000
Engineering	0	0	0
Treasurer's Fee (1.5%)	248	512	267
Total General Expenses	89,422	36,440	55,767
INCIDENTAL			
Management Fee	0	0	15,000
Director's Fees	500	500	500
Utilities	23	1,443	2,000
Reserve for Contingencies	0	0	0
Misc. Expense	2,329	4,184	5,000
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	10,000
Drainage	0	0	2,500
Roads	0	0	4,500
Street Signs	0	0	2,000
Retaining Walls	0	0	1,500
Community Trails	0	0	2,000
Bus Shelters	0	0	2,000
Snow Removal	0	0	30,000
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	10,000
Dues	488	1,650	2,000
Reimburse Developer Advances	0	1,470,000	0
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	3,339	1,477,777	89,000
TOTAL EXPENDITURES	92,761	1,514,217	144,767
BEGINNING FUNDS AVAILABLE	8,921	1,474,937	256,432
	0		
Revenue:			
Developer Advances	1,551,094	0	0
Misc Refunds	2,500	0	0
Specific Ownership Taxes	225	466	243
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	48	0
Transfer from Rend Arrow MD No 2	0	0	176,727
Transfer from Rend Arrow MD No 3	0	0	100,015
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
System Development Fees	0	85,000	0
Grant Revenue	0	200,000	0
Refunds & Abatements	0	0	0
Property Taxes	4,957	10,198	5,313
NET REVENUE	1,558,777	295,713	282,298
ENDING FUNDS AVAILABLE	1,474,937	256,432	393,963

Mill Levy:	2025	2026
Assessed Valuation	2,039,630	1,062,523
(Tax Mill Levy-General Fund)	5.0000	5.0000
(Refund & Abatement Mill Levy)	-	-

RENDEZVOUS ARROW METRO DISTRICT NO 1 - 2026 **Prepared:** **FINAL**
Fund: **Capital Projects**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Park/Water System/Roadways	0	0	4,000,000
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	4,000,000
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	(4, 000,000)
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	6,000,000
Advance and reimbursement funding	0	0	
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	2,000,000
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 1 - 2026 **Prepared: FINAL**
Fund: **Debt Service**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	0	0	0
Debt Retirement	0	0	0
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	0
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	0
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	0
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	0
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	10,198	**0**
Assessed Valuation	991,500	1,062,523
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	5.000	5.000

RENDEZVOUS ARROW METRO DISTRICT NO 2 -2026 Prepared: **FINAL**

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	0	0	$0
Accounting/Auditing	0	0	0
Insurance	0	1,700	1,785
Engineering	0	0	0
Treasurer's Fee (1.5%)	0	0	2,728
Total General Expenses	0	1,700	4,513
INCIDENTAL			
Management Fee	0	0	0
Director's Fees	0	0	0
Utilities	0	0	0
Reserve for Contingencies	0	0	0
Misc. Expense	0	0	0
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	0
Drainage	0	0	0
Roads	0	0	0
Street Signs	0	0	0
Retaining Walls	0	0	0
Community Trails	0	0	0
Bus Shelters	0	0	0
Snow Removal	0	0	0
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	0
Dues	0	300	315
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	0	300	315
TOTAL EXPENDITURES	0	2,000	4,828
BEGINNING FUNDS AVAILABLE	0	0	0
	0		
Revenue:			
Developer Advances	-	2,000	0
Specific Ownership Taxes	0	0	0
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	0	0
Transfer from(to) Rendezvous Arrow MD No 1	0	0	(176,727)
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
Refunds & Abatements	0	0	0
Property Taxes	-	-	181,843
NET REVENUE	0	2,000	5,116
ENDING FUNDS AVAILABLE	0	0	288

Mill Levy:	2025	2026
Assessed Valuation	2,039,630	3,636,861
(Tax Mill Levy-General Fund)	0.0000	50.0000
(Refund & Abatement Mill Levy)		

RENDEZVOUS ARROW METRO DISTRICT NO 2 -2026 **Prepared:** **FINAL**

Fund: **Capital Projects**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Streets-			
	0	0	0
	0	0	0
	0	0	0
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	0
Advance and reimbursement funding	0	0	0
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	0
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 2 -2026 **Prepared: FINAL**

Fund: **Debt Service**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	**0**	**0**	**0**
Debt Retirement	**0**	**0**	**0**
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	**0**
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	**0**
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	0	**0**
Assessed Valuation	2,039,630	3,636,861
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	0.000	50.000

RENDEZVOUS ARROW METRO DISTRICT NO 3 -2026 Prepared: **FINAL**

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	0	0	$0
Accounting/Auditing	0	0	0
Insurance	0	1,700	1,785
Engineering	0	0	0
Treasurer's Fee (1.5%)	0	0	1,527
Total General Expenses	0	1,700	3,312
INCIDENTAL			
Management Fee	0	0	0
Director's Fees	0	0	0
Utilities	0	0	0
Reserve for Contingencies	0	0	0
Misc. Expense	0	0	0
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	0
Drainage	0	0	0
Roads	0	0	0
Street Signs	0	0	0
Retaining Walls	0	0	0
Community Trails	0	0	0
Bus Shelters	0	0	0
Snow Removal	0	0	0
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	0
Dues	0	300	315
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	0	300	315
TOTAL EXPENDITURES	0	2,000	3,627
BEGINNING FUNDS AVAILABLE	0	0	0
	0		
Revenue:			
Developer Advances	-	2,000	2,100
Specific Ownership Taxes	0	0	0
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	0	0
Transfer from(to) Rendezvous Arrow MD No 1	0	0	(100,015)
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
Refunds & Abatements	0	0	0
Property Taxes	-	-	101,831
NET REVENUE	0	2,000	3,916
ENDING FUNDS AVAILABLE	0	0	288

Mill Levy:	2025	2026
Assessed Valuation	2,039,630	2,036,619
(Tax Mill Levy-General Fund)	0.0000	50.0000
(Refund & Abatement Mill Levy)		

RENDEZVOUS ARROW METRO DISTRICT NO 3 -2026 **Prepared:** **FINAL**
Fund: **Capital Projects**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Streets-			
	0	0	0
	0	0	0
	0	0	0
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	0
Advance and reimbursement funding	0	0	0
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	0
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 3 -2026 **Prepared: FINAL**

Fund: **Debt Service**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	**0**	**0**	**0**
Debt Retirement	**0**	**0**	**0**
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	**0**
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	**0**
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	0	**0**
Assessed Valuation	2,039,630	2,036,619
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	0.000	50.000

RENDEZVOUS ARROW METRO DISTRICT NO 4 -2026 Prepared: **FINAL**

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	0	0	$0
Accounting/Auditing	0	0	0
Insurance	0	1,700	1,785
Engineering	0	0	0
Treasurer's Fee (1.5%)	0	0	0
Total General Expenses	0	1,700	1,785
INCIDENTAL			
Management Fee	0	0	0
Director's Fees	0	0	0
Utilities	0	0	0
Reserve for Contingencies	0	0	0
Misc. Expense	0	0	0
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	0
Drainage	0	0	0
Roads	0	0	0
Street Signs	0	0	0
Retaining Walls	0	0	0
Community Trails	0	0	0
Bus Shelters	0	0	0
Snow Removal	0	0	0
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	0
Dues	0	150	158
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	0	150	158
TOTAL EXPENDITURES	0	1,850	1,943
BEGINNING FUNDS AVAILABLE	0	0	0
	0		
Revenue:			
Developer Advances	-	1,850	1,943
Specific Ownership Taxes	0	0	0
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	0	0
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
Refunds & Abatements	0	0	0
Property Taxes	-	-	-
NET REVENUE	0	1,850	1,943
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Assessed Valuation	5,750	1,782,709
(Tax Mill Levy-General Fund)	0.0000	0.0000
(Refund & Abatement Mill Levy)		

RENDEZVOUS ARROW METRO DISTRICT NO 4 -2026 **Prepared:** **FINAL**
Fund: **Capital Projects**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Streets-			
	0	0	0
	0	0	0
	0	0	0
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	0
Advance and reimbursement funding	0	0	0
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	0
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 4 -2026 **Prepared:** FINAL

Fund: **Debt Service**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	**0**	**0**	**0**
Debt Retirement	**0**	**0**	**0**
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	**0**
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	**0**
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	0	**0**
Assessed Valuation	5,750	1,782,709
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	0.000	-

RENDEZVOUS ARROW METRO DISTRICT NO 5 -2026 Prepared: **FINAL**

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	0	0	$0
Accounting/Auditing	0	0	0
Insurance	0	1,700	1,785
Engineering	0	0	0
Treasurer's Fee (1.5%)	0	0	0
Total General Expenses	0	1,700	1,785
INCIDENTAL			
Management Fee	0	0	0
Director's Fees	0	0	0
Utilities	0	0	0
Reserve for Contingencies	0	0	0
Misc. Expense	0	0	0
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	0
Drainage	0	0	0
Roads	0	0	0
Street Signs	0	0	0
Retaining Walls	0	0	0
Community Trails	0	0	0
Bus Shelters	0	0	0
Snow Removal	0	0	0
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	0
Dues	0	150	158
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	0	150	158
TOTAL EXPENDITURES	0	1,850	1,943
BEGINNING FUNDS AVAILABLE	0	0	0
	0		
Revenue:			
Developer Advances	-	1,850	1,943
Specific Ownership Taxes	0	0	0
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	0	0
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
Refunds & Abatements	0	0	0
Property Taxes	-	-	-
NET REVENUE	0	1,850	1,943
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Assessed Valuation	5,750	1,782,709
(Tax Mill Levy-General Fund)	0.0000	0.0000
(Refund & Abatement Mill Levy)		

RENDEZVOUS ARROW METRO DISTRICT NO 5 -2026 **Prepared:** **FINAL**
Fund: **Capital Projects**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Streets-			
	0	0	0
	0	0	0
	0	0	0
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	0
Advance and reimbursement funding	0	0	0
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	0
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 5 -2026 **Prepared:** FINAL

Fund: **Debt Service**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	**0**	**0**	**0**
Debt Retirement	**0**	**0**	**0**
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	**0**
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	**0**
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	0	**0**
Assessed Valuation	5,750	1,782,709
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	0.000	-

RENDEZVOUS ARROW METRO DISTRICT NO 6 -2026 Prepared: **FINAL**

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	0	0	$0
Accounting/Auditing	0	0	0
Insurance	0	1,700	1,785
Engineering	0	0	0
Treasurer's Fee (1.5%)	0	0	0
Total General Expenses	0	1,700	1,785
INCIDENTAL			
Management Fee	0	0	0
Director's Fees	0	0	0
Utilities	0	0	0
Reserve for Contingencies	0	0	0
Misc. Expense	0	0	0
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	0
Drainage	0	0	0
Roads	0	0	0
Street Signs	0	0	0
Retaining Walls	0	0	0
Community Trails	0	0	0
Bus Shelters	0	0	0
Snow Removal	0	0	0
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	0
Dues	0	150	158
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	0	150	158
TOTAL EXPENDITURES	0	1,850	1,943
BEGINNING FUNDS AVAILABLE	0	0	0
	0		
Revenue:			
Developer Advances	-	1,850	1,943
Specific Ownership Taxes	0	0	0
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	0	0
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
Refunds & Abatements	0	0	0
Property Taxes	-	-	-
NET REVENUE	0	1,850	1,943
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Assessed Valuation	5,750	1,782,709
(Tax Mill Levy-General Fund)	0.0000	0.0000
(Refund & Abatement Mill Levy)		

RENDEZVOUS ARROW METRO DISTRICT NO 6 -2026 **Prepared:** **FINAL**
Fund: **Capital Projects**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Streets-			
	0	0	0
	0	0	0
	0	0	0
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	0
Advance and reimbursement funding	0	0	0
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	0
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 6 -2026 **Prepared:** FINAL

Fund: **Debt Service**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	**0**	**0**	**0**
Debt Retirement	**0**	**0**	**0**
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	**0**
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	**0**
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	0	**0**
Assessed Valuation	5,750	1,782,709
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	0.000	-

RENDEZVOUS ARROW METRO DISTRICT NO 7 -2026 Prepared: **FINAL**

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	0	0	$0
Accounting/Auditing	0	0	0
Insurance	0	1,700	1,785
Engineering	0	0	0
Treasurer's Fee (1.5%)	0	0	0
Total General Expenses	0	1,700	1,785
INCIDENTAL			
Management Fee	0	0	0
Director's Fees	0	0	0
Utilities	0	0	0
Reserve for Contingencies	0	0	0
Misc. Expense	0	0	0
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	0
Drainage	0	0	0
Roads	0	0	0
Street Signs	0	0	0
Retaining Walls	0	0	0
Community Trails	0	0	0
Bus Shelters	0	0	0
Snow Removal	0	0	0
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	0
Dues	0	150	158
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	0	150	158
TOTAL EXPENDITURES	0	1,850	1,943
BEGINNING FUNDS AVAILABLE	0	0	0
	0		
Revenue:			
Developer Advances	-	1,850	1,943
Specific Ownership Taxes	0	0	0
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	0	0
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
Refunds & Abatements	0	0	0
Property Taxes	-	-	-
NET REVENUE	0	1,850	1,943
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Assessed Valuation	5,750	1,782,709
(Tax Mill Levy-General Fund)	0.0000	0.0000
(Refund & Abatement Mill Levy)		

RENDEZVOUS ARROW METRO DISTRICT NO 7 -2026 **Prepared:** **FINAL**
Fund: **Capital Projects**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Streets-			
	0	0	0
	0	0	0
	0	0	0
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	0
Advance and reimbursement funding	0	0	0
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	0
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 7 -2026 **Prepared: FINAL**

Fund: **Debt Service**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	**0**	**0**	**0**
Debt Retirement	**0**	**0**	**0**
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	**0**
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	**0**
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	0	**0**
Assessed Valuation	5,750	1,782,709
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	0.000	-

RENDEZVOUS ARROW METRO DISTRICT NO 8 -2026 Prepared: **FINAL**

Fund: **General**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
GENERAL			
Legal	0	0	$0
Accounting/Auditing	0	0	0
Insurance	0	1,700	1,785
Engineering	0	0	0
Treasurer's Fee (1.5%)	0	0	0
Total General Expenses	0	1,700	1,785
INCIDENTAL			
Management Fee	0	0	0
Director's Fees	0	0	0
Utilities	0	0	0
Reserve for Contingencies	0	0	0
Misc. Expense	0	0	0
Maintenance-	0	0	0
Open Space & Forest Maintenance	0	0	0
Drainage	0	0	0
Roads	0	0	0
Street Signs	0	0	0
Retaining Walls	0	0	0
Community Trails	0	0	0
Bus Shelters	0	0	0
Snow Removal	0	0	0
R&M-Permits/Licenses/Fees	0	0	0
Maintenance - Streets	0	0	0
Emergency Reserve	0	0	0
Dues	0	150	158
Transfer (To) Capital Fund	0	0	0
Transfer (To) Debt Fund	0	0	0
Total Incidental Expenses	0	150	158
TOTAL EXPENDITURES	0	1,850	1,943
BEGINNING FUNDS AVAILABLE	0	0	0
	0		
Revenue:			
Developer Advances	-	1,850	1,943
Specific Ownership Taxes	0	0	0
Interest Income-Checking	0	0	0
Interest Income-Property Taxes	0	0	0
Transfer from(to) Debt Service	0	0	0
Transfer from(to) Capital Fund (Interest)	0	0	0
Transfer from(to) Capital Fund (Engineering)	0	0	0
Refunds & Abatements	0	0	0
Property Taxes	-	-	-
NET REVENUE	0	1,850	1,943
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Assessed Valuation	10	3
(Tax Mill Levy-General Fund)	0.0000	0.0000
(Refund & Abatement Mill Levy)		

RENDEZVOUS ARROW METRO DISTRICT NO 8 -2026 **Prepared:** **FINAL**
Fund: **Capital Projects**
Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Streets-			
	0	0	0
	0	0	0
	0	0	0
Emergency Reserve	0	0	0
Landscaping:	0	0	0
Street Lighting	0	0	0
Legal/Bond & Issuance Costs	0	0	0
Engineering/Development Dosts	0	0	0
Accounting/Auditing	0	0	0
Reserve for Contingencies		0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING USES:			
Transfers In/(Out) to General (Interest)	0	0	0
Transfers In/(Out) to General	0	0	0
Transfers In/Out (to Debt)	0	0	0
TOTAL OTHER FINANCING USES:	0	0	0
TOTAL EXPENDITURES/OTHER	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Interest on Bond funds at 1st Bank	0	0	0
Bond Proceeds	0	0	0
Advance and reimbursement funding	0	0	0
Reserve for Contingencies (Transfer from GF)	0	0	0
	0	0	0
ENDING FUNDS AVAILABLE			

RENDEZVOUS ARROW METRO DISTRICT NO 8 -2026 **Prepared:** FINAL

Fund: **Debt Service**

Status:

ITEM	2024 Actual	2025 Projected Actual	2026 Budget
Expenditures:			
Bond Interest	**0**	**0**	**0**
Debt Retirement	**0**	**0**	**0**
Paying Agent Fees	0	0	0
JSPIA-Phase I	0	0	0
Treasurer's Fee (1.5%)	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL EXPENDITURES	0	0	0
BEGINNING FUNDS AVAILABLE	0	0	0
Revenue:			
Interest Income	0	0	0
Real Estate Taxes	0	0	**0**
Interest Inc.-RETXS	0	0	0
Specific Owner`s Taxes	0	0	**0**
Reserve for Contingencies	0	0	0
TOTAL REVENUE	0	0	0
OTHER FINANCING SOURCES			
Transfers-In/Out (to General)	0	0	0
Transfers-In/Out (from Capital)	0	0	**0**
TOTAL REVENUE	0	0	0
ENDING FUNDS AVAILABLE	0	0	0

Mill Levy:	2025	2026
Total Real Estate Taxes(General & Debt)	0	**0**
Assessed Valuation	10	3
Mill Levy (Debt)	0.0000	0.0000
Total Mill Levy: (General & Debt)	0.000	-

EXHIBIT B
2026 Applications for Exemption from Audit

Application for Exemption From Audit
Short Form

Instructions

If either revenues or expenditures exceed $200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis.**

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- [x] Has the preparer signed the application prior to board approval?
- [x] Has the entity corrected all prior year deficiencies as communicated by the OSA?
- [x] Has the application been **personally** reviewed and approved by the governing body?
- [x] Are all sections on the form complete, including responses to all of the questions?
- [x] Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? (x) Yes ( ) No

- [x] If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☑ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
- ☑ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◉ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

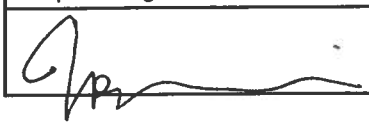
For the year ended 12/31/2025 or the fiscal year ended 12/31/2025.

Name of government	RENDEZVOUS ARROW METROPOLITAN DISTRICT NO 2
Street address	5291 E Yale Avenue
City, State, Zip	Denver, CO 80222
Contact person	Joey Simon
Phone	303-480-1200 x 116
Email	jsimon@sbbllp.com

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. The preparer must sign prior to board approval.

Name	Joey Simon
Title	CPA
Firm name (if applicable)	Smith, Brooks, Bolshoun & Co. L.L.P.
Address	5840 E Evans Avenue, Denver CO 80222
Phone	303-480-1200 x 116

Preparer signature	Date prepared
	03/30/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	
1-2	Specific ownership	
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	**TOTAL REVENUES** (add lines 1-1 through 1-24)	$ 0

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	$ 1,700
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Special District Association Annual Dues	$ 600
2-25		
2-26		
2-27		
2-28	**TOTAL EXPENDITURES/EXPENSES** (Add lines 2-1 through 2-27)	$ 2,300

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?		○ Yes	◉ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	◉ N/A	○ Yes	○ No
	If no, MUST explain below.			
3-4	Is the entity current in its debt service payments?		○ Yes	◉ No
	If no, MUST explain below.			
3-5	If no, also indicate if the government is in default with its bond agreements.		○ Yes	◉ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				$ 0
3-7	Revenue Bonds				$ 0
3-8	Notes/Loans				$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				$ 0
3-10	Developer Advances				$ 0
	Other (specify in line 3-11)				
3-11					$ 0
3-12	**TOTAL** (Add lines 3-6 through 3-11)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
3-14	If yes, how much?		
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	○ Yes	◉ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	○ Yes	◉ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	○ Yes	◉ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	**TOTAL CASH DEPOSITS** (Add lines 4-1 and 4-2)	$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	**Total Investments** (Add lines 4-4 through 4-8)	$ 0
4-10	**TOTAL CASH AND INVESTMENTS** (Add lines 4-3 and 4-9)	$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	◉ N/A	○ Yes	○ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	○ Yes	◉ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	○ Yes	◉ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				$ 0
5-5	Buildings				$ 0
5-6	Machinery and Equipment				$ 0
5-7	Furniture and Fixtures				$ 0
5-8	Infrastructure				$ 0
5-9	Construction In Progress (CIP)				$ 0
5-10	Leased & SBITA Right-to-Use Assets				$ 0
	Other (explain in line 5-11)				
5-11					$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				$ 0
5-13	**TOTAL** (Add lines 5-4 through 5-12)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	○ Yes	◉ No
6-2	Does the entity have a volunteer firefighters' pension plan?	○ Yes	◉ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	**TOTAL** (Add lines 6-4 through 6-6)		$ 0
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	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.?	○ N/A	◉ Yes	○ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	$ 0
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	◉ Yes	○ No
9-7	Please indicate what services the entity provides below.		
9-8	Does the entity have an agreement with another government to provide services?	○ Yes	◉ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	○ Yes	◉ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	○ Yes	◉ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report $ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills		
9-15	**TOTAL MILLS** (Add lines 9-13 through 9-14)		0.000

9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	◉ N/A	○ Yes	○ No
9-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	◉ Yes	○ No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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:

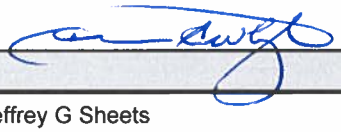
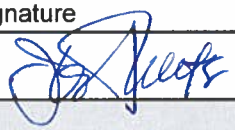
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Carl N Koelbel	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 2		
Board member's name	Thomas E Whyte	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 3		
Board member's name	Jeffrey G Sheets	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 4		
Board member's name	Scott Chomiak	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 5		
Board member's name	Joseph S Malone	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 2
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 2025 FOR THE RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 2 LOCATED IN GRAND COUNTY OF DENVER IN THE STATE OF COLORADO.

WHEREAS, the Board of Directors of Rendezvous Arrow Metropolitan District No. 2 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 revenue nor expenditures for the Rendezvous Arrow Metropolitan District No. 2 exceeded $100,000 for Fiscal Year 2025; and

WHEREAS, an application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 2 has been prepared by Thomas E. Whyte, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Rendezvous Arrow Metropolitan District No. 2 that the application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 2 for the Fiscal Year ended December 31, 2025, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Rendezvous Arrow Metropolitan District No. 2; 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 Rendezvous Arrow Metropolitan District No. 2 for the fiscal year ended December 31, 2025.

ADOPTED THIS __30th_ day of _March___, A.D. 2026.

_____

BY: Carl Koelbel., President

ATTEST:

_____

BY: Jeffrey G. Sheets, as Secretary

Application for Exemption From Audit
Short Form

Instructions

If either revenues or expenditures exceed $200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis.**

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- [x] Has the preparer signed the application prior to board approval?
- [x] Has the entity corrected all prior year deficiencies as communicated by the OSA?
- [x] Has the application been **personally** reviewed and approved by the governing body?
- [x] Are all sections on the form complete, including responses to all of the questions?
- [x] Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? (•) Yes ( ) No

- [x] If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☑ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
- ☑ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◉ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

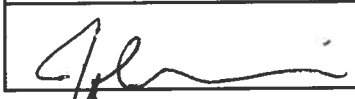
For the year ended 12/31/2025 or the fiscal year ended 12/31/2025.

Name of government	RENDEZVOUS ARROW METROPOLITAN DISTRICT NO 3
Street address	5291 E Yale Avenue
City, State, Zip	Denver, CO 80222
Contact person	Joey Simon
Phone	303-480-1200 x 116
Email	jsimon@sbbllp.com

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. The preparer must sign prior to board approval.

Name	Joey Simon
Title	CPA
Firm name (if applicable)	Smith, Brooks, Bolshoun & Co. L.L.P.
Address	5840 E Evans Avenue, Denver CO 80222
Phone	303-480-1200 x 116

Preparer signature	Date prepared
	03/30/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	
1-2	Specific ownership	
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	**TOTAL REVENUES** (add lines 1-1 through 1-24)	$ 0

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	$ 1,700
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Special District Association Annual Dues	$ 600
2-25		
2-26		
2-27		
2-28	**TOTAL EXPENDITURES/EXPENSES** (Add lines 2-1 through 2-27)	$ 2,300

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?		○ Yes	◉ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	◉ N/A	○ Yes	○ No
	If no, MUST explain below.			
3-4	Is the entity current in its debt service payments?		○ Yes	◉ No
	If no, MUST explain below.			
3-5	If no, also indicate if the government is in default with its bond agreements.		○ Yes	◉ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				$ 0
3-7	Revenue Bonds				$ 0
3-8	Notes/Loans				$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				$ 0
3-10	Developer Advances				$ 0
	Other (specify in line 3-11)				
3-11					$ 0
3-12	**TOTAL** (Add lines 3-6 through 3-11)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
3-14	If yes, how much?		
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	○ Yes	◉ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	○ Yes	◉ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	○ Yes	◉ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	**TOTAL CASH DEPOSITS** (Add lines 4-1 and 4-2)	$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	**Total Investments** (Add lines 4-4 through 4-8)	$ 0
4-10	**TOTAL CASH AND INVESTMENTS** (Add lines 4-3 and 4-9)	$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	◉ N/A	○ Yes	○ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	○ Yes	◉ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	○ Yes	◉ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				$ 0
5-5	Buildings				$ 0
5-6	Machinery and Equipment				$ 0
5-7	Furniture and Fixtures				$ 0
5-8	Infrastructure				$ 0
5-9	Construction In Progress (CIP)				$ 0
5-10	Leased & SBITA Right-to-Use Assets				$ 0
	Other (explain in line 5-11)				
5-11					$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				$ 0
5-13	**TOTAL** (Add lines 5-4 through 5-12)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	○ Yes	◉ No
6-2	Does the entity have a volunteer firefighters' pension plan?	○ Yes	◉ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	**TOTAL** (Add lines 6-4 through 6-6)		$ 0
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	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.?	○ N/A	◉ Yes	○ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	$ 0
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	◉ Yes	○ No
9-7	Please indicate what services the entity provides below.		
9-8	Does the entity have an agreement with another government to provide services?	○ Yes	◉ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	○ Yes	◉ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	○ Yes	◉ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report $ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills		
9-15	**TOTAL MILLS** (Add lines 9-13 through 9-14)		0.000

9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	◉ N/A	○ Yes	○ No
9-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	◉ Yes	○ No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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:

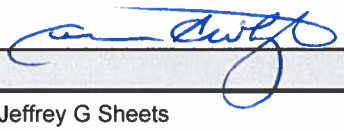
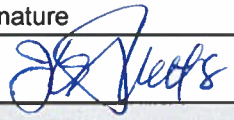
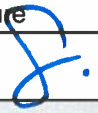
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Carl N Koelbel	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 2		
Board member's name	Thomas E Whyte	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 3		
Board member's name	Jeffrey G Sheets	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 4		
Board member's name	Scott Chomiak	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 5		
Board member's name	Joseph S Malone	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 3
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 2025 FOR THE RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 3 LOCATED IN GRAND COUNTY OF DENVER IN THE STATE OF COLORADO.

WHEREAS, the Board of Directors of Rendezvous Arrow Metropolitan District No. 3 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 revenue nor expenditures for the Rendezvous Arrow Metropolitan District No. 3 exceeded $100,000 for Fiscal Year 2025; and

WHEREAS, an application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 3 has beer prepared by Thomas E. Whyte, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Rendezvous Arrow Metropolitan District No. 3 that the application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 3 for the Fiscal Year ended December 31, 2025, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Rendezvous Arrow Metropolitan District No. 3; 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 Rendezvous Arrow Metropolitan District No. 3 for the fiscal year ended December 31, 2025.

ADOPTED THIS __30th_ day of _March___, A.D. 2026.

BY: Carl Koelbel., President

ATTEST:

BY: Jeffrey G. Sheets, as Secretary/Treasurer

Application for Exemption From Audit
Short Form

Instructions

If either revenues or expenditures exceed $200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis.**

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- [x] Has the preparer signed the application prior to board approval?
- [x] Has the entity corrected all prior year deficiencies as communicated by the OSA?
- [x] Has the application been **personally** reviewed and approved by the governing body?
- [x] Are all sections on the form complete, including responses to all of the questions?
- [x] Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? (x) Yes ( ) No

- [x] If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☑ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
- ☑ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◉ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

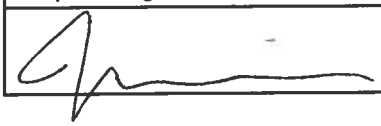
For the year ended 12/31/2025 or the fiscal year ended 12/31/2025.

Name of government	RENDEZVOUS ARROW METROPOLITAN DISTRICT NO 4
Street address	5291 E Yale Avenue
City, State, Zip	Denver, CO 80222
Contact person	Joey Simon
Phone	303-480-1200 x 116
Email	jsimon@sbbllp.com

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. The preparer must sign prior to board approval.

Name	Joey Simon
Title	CPA
Firm name (if applicable)	Smith, Brooks, Bolshoun & Co. L.L.P.
Address	5840 E Evans Avenue, Denver CO 80222
Phone	303-480-1200 x 116

Preparer signature	Date prepared
	03/30/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	
1-2	Specific ownership	
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	**TOTAL REVENUES** (add lines 1-1 through 1-24)	$ 0

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	$ 1,700
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Special District Association Annual Dues	$ 450
2-25		
2-26		
2-27		
2-28	**TOTAL EXPENDITURES/EXPENSES** (Add lines 2-1 through 2-27)	$ 2,150

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?		○ Yes	◉ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	◉ N/A	○ Yes	○ No
	If no, MUST explain below.			
3-4	Is the entity current in its debt service payments?		○ Yes	◉ No
	If no, MUST explain below.			
3-5	If no, also indicate if the government is in default with its bond agreements.		○ Yes	◉ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				$ 0
3-7	Revenue Bonds				$ 0
3-8	Notes/Loans				$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				$ 0
3-10	Developer Advances				$ 0
	Other (specify in line 3-11)				
3-11					$ 0
3-12	**TOTAL** (Add lines 3-6 through 3-11)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
3-14	If yes, how much?		
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	○ Yes	◉ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	○ Yes	◉ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	○ Yes	◉ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	**TOTAL CASH DEPOSITS** (Add lines 4-1 and 4-2)	$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	**Total Investments** (Add lines 4-4 through 4-8)	$ 0
4-10	**TOTAL CASH AND INVESTMENTS** (Add lines 4-3 and 4-9)	$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	◉ N/A	○ Yes	○ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	○ Yes	◉ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	○ Yes	◉ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				$ 0
5-5	Buildings				$ 0
5-6	Machinery and Equipment				$ 0
5-7	Furniture and Fixtures				$ 0
5-8	Infrastructure				$ 0
5-9	Construction In Progress (CIP)				$ 0
5-10	Leased & SBITA Right-to-Use Assets				$ 0
	Other (explain in line 5-11)				
5-11					$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				$ 0
5-13	**TOTAL** (Add lines 5-4 through 5-12)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	○ Yes	◉ No
6-2	Does the entity have a volunteer firefighters' pension plan?	○ Yes	◉ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	**TOTAL** (Add lines 6-4 through 6-6)		$ 0
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	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.?	○ N/A	◉ Yes	○ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	$ 0
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	◉ Yes	○ No
9-7	Please indicate what services the entity provides below.		
9-8	Does the entity have an agreement with another government to provide services?	○ Yes	◉ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	○ Yes	◉ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	○ Yes	◉ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report $ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills		
9-15	**TOTAL MILLS** (Add lines 9-13 through 9-14)		0.000

9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	◉ N/A	○ Yes	○ No
9-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	◉ Yes	○ No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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:

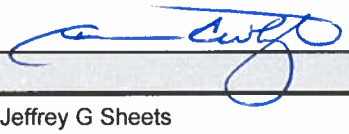
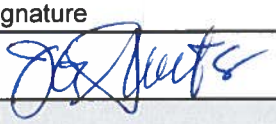
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Carl N Koelbel	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 2		
Board member's name	Thomas E Whyte	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 3		
Board member's name	Jeffrey G Sheets	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 4		
Board member's name	Scott Chomiak	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 5		
Board member's name	Joseph S Malone	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 4
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 2025 FOR THE RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 4 LOCATED IN GRAND COUNTY OF DENVER IN THE STATE OF COLORADO.

WHEREAS, the Board of Directors of Rendezvous Arrow Metropolitan District No. 4 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 revenue nor expenditures for the Rendezvous Arrow Metropolitan District No. 4 exceeded $100,000 for Fiscal Year 2025; and

WHEREAS, an application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 4 has beer prepared by Thomas E. Whyte, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Rendezvous Arrow Metropolitan District No. 4 that the application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 4 for the Fiscal Year ended December 31, 2025, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Rendezvous Arrow Metropolitan District No. 4; 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 Rendezvous Arrow Metropolitan District No. 4 for the fiscal year ended December 31, 2025.

ADOPTED THIS __30th_ day of _March___, A.D. 2026.

BY: Carl Koelbel., President

ATTEST:

BY: Jeffrey G. Sheets, as Secretary

Application for Exemption From Audit
Short Form

Instructions

If either revenues or expenditures exceed $200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis.**

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- ☑ Has the preparer signed the application prior to board approval?
- ☑ Has the entity corrected all prior year deficiencies as communicated by the OSA?
- ☑ Has the application been **personally** reviewed and approved by the governing body?
- ☑ Are all sections on the form complete, including responses to all of the questions?
- ☑ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? ◉ Yes ○ No

- ☑ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☑ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
- ☑ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◉ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

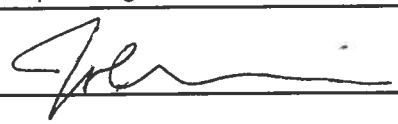
For the year ended 12/31/2025 or the fiscal year ended 12/31/2025.

Name of government	RENDEZVOUS ARROW METROPOLITAN DISTRICT NO 5
Street address	5291 E Yale Avenue
City, State, Zip	Denver, CO 80222
Contact person	Joey Simon
Phone	303-480-1200 x 116
Email	jsimon@sbbllp.com

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. The preparer must sign prior to board approval.

Name	Joey Simon
Title	CPA
Firm name (if applicable)	Smith, Brooks, Bolshoun & Co. L.L.P.
Address	5840 E Evans Avenue, Denver CO 80222
Phone	303-480-1200 x 116

Preparer signature	Date prepared
	03/30/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	
1-2	Specific ownership	
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	**TOTAL REVENUES** (add lines 1-1 through 1-24)	$ 0

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	$ 1,700
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Special District Association Annual Dues	$ 450
2-25		
2-26		
2-27		
2-28	**TOTAL EXPENDITURES/EXPENSES** (Add lines 2-1 through 2-27)	$ 2,150

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?		○ Yes	◉ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	◉ N/A	○ Yes	○ No
	If no, MUST explain below.			
3-4	Is the entity current in its debt service payments?		○ Yes	◉ No
	If no, MUST explain below.			
3-5	If no, also indicate if the government is in default with its bond agreements.		○ Yes	◉ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				$ 0
3-7	Revenue Bonds				$ 0
3-8	Notes/Loans				$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				$ 0
3-10	Developer Advances				$ 0
	Other (specify in line 3-11)				
3-11					$ 0
3-12	**TOTAL** (Add lines 3-6 through 3-11)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
3-14	If yes, how much?		
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	○ Yes	◉ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	○ Yes	◉ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	○ Yes	◉ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	**TOTAL CASH DEPOSITS** (Add lines 4-1 and 4-2)	$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	**Total Investments** (Add lines 4-4 through 4-8)	$ 0
4-10	**TOTAL CASH AND INVESTMENTS** (Add lines 4-3 and 4-9)	$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	◉ N/A	○ Yes	○ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	○ Yes	◉ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	○ Yes	◉ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				$ 0
5-5	Buildings				$ 0
5-6	Machinery and Equipment				$ 0
5-7	Furniture and Fixtures				$ 0
5-8	Infrastructure				$ 0
5-9	Construction In Progress (CIP)				$ 0
5-10	Leased & SBITA Right-to-Use Assets				$ 0
	Other (explain in line 5-11)				
5-11					$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				$ 0
5-13	**TOTAL** (Add lines 5-4 through 5-12)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	○ Yes	◉ No
6-2	Does the entity have a volunteer firefighters' pension plan?	○ Yes	◉ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	**TOTAL** (Add lines 6-4 through 6-6)		$ 0
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	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.?	○ N/A	◉ Yes	○ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General Fund	$ 0
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	◉ Yes	○ No
9-7	Please indicate what services the entity provides below.		
9-8	Does the entity have an agreement with another government to provide services?	○ Yes	◉ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	○ Yes	◉ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	○ Yes	◉ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report $ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills		
9-15	**TOTAL MILLS** (Add lines 9-13 through 9-14)		0.000

9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	◉ N/A	○ Yes	○ No
9-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	◉ Yes	○ No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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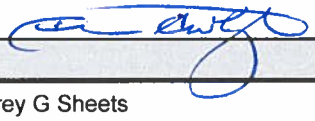
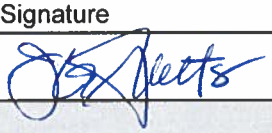
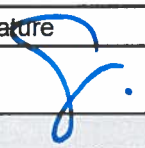
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Carl N Koelbel	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 2		
Board member's name	Thomas E Whyte	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 3		
Board member's name	Jeffrey G Sheets	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 4		
Board member's name	Scott Chomiak	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 5		
Board member's name	Joseph S Malone	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 5
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 2025 FOR THE RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 5 LOCATED IN GRAND COUNTY OF DENVER IN THE STATE OF COLORADO.

WHEREAS, the Board of Directors of Rendezvous Arrow Metropolitan District No. 5 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 revenue nor expenditures for the Rendezvous Arrow Metropolitan District No. 5 exceeded $100,000 for Fiscal Year 2025; and

WHEREAS, an application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 5 has been prepared by Thomas E. Whyte, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

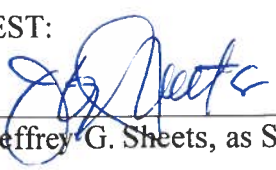
NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Rendezvous Arrow Metropolitan District No. 5 that the application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 5 for the Fiscal Year ended December 31, 2025, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Rendezvous Arrow Metropolitan District No. 5; 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 Rendezvous Arrow Metropolitan District No. 5 for the fiscal year ended December 31, 2025.

ADOPTED THIS __30th_ day of _March___, A.D. 2026.



BY: Carl Koelbel., President

ATTEST:



BY: Jeffrey G. Sheets, as Secretary

Application for Exemption From Audit
Short Form

Instructions

If either revenues or expenditures exceed $200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis.**

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- [x] Has the preparer signed the application prior to board approval?
- [x] Has the entity corrected all prior year deficiencies as communicated by the OSA?
- [x] Has the application been **personally** reviewed and approved by the governing body?
- [x] Are all sections on the form complete, including responses to all of the questions?
- [x] Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? (•) Yes ( ) No

- [x] If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☑ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
- ☑ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◐ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

For the year ended 12/31/2025 or the fiscal year ended 12/31/2025.

Name of government	RENDEZVOUS ARROW METROPOLITAN DISTRICT NO 6
Street address	5291 E Yale Avenue
City, State, Zip	Denver, CO 80222
Contact person	Joey Simon
Phone	303-480-1200 x 116
Email	jsimon@sbbllp.com

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. The preparer must sign prior to board approval.

Name	Joey Simon	
Title	CPA	
Firm name (if applicable)	Smith, Brooks, Bolshoun & Co. L.L.P.	
Address	5840 E Evans Avenue, Denver CO 80222	
Phone	303-480-1200 x 116	
Preparer signature		Date prepared
		03/30/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	
1-2	Specific ownership	
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	**TOTAL REVENUES** (add lines 1-1 through 1-24)	$ 0

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	$ 1,700
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Special District Association Annual Dues	$ 450
2-25		
2-26		
2-27		
2-28	**TOTAL EXPENDITURES/EXPENSES** (Add lines 2-1 through 2-27)	$ 2,150

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?		○ Yes	◉ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	◉ N/A	○ Yes	○ No
	If no, MUST explain below.			
3-4	Is the entity current in its debt service payments?		○ Yes	◉ No
	If no, MUST explain below.			
3-5	If no, also indicate if the government is in default with its bond agreements.		○ Yes	◉ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				$ 0
3-7	Revenue Bonds				$ 0
3-8	Notes/Loans				$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				$ 0
3-10	Developer Advances				$ 0
	Other (specify in line 3-11)				
3-11					$ 0
3-12	**TOTAL** (Add lines 3-6 through 3-11)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
3-14	If yes, how much?		
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	○ Yes	◉ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	○ Yes	◉ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	○ Yes	◉ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	**TOTAL CASH DEPOSITS** (Add lines 4-1 and 4-2)	$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	**Total Investments** (Add lines 4-4 through 4-8)	$ 0
4-10	**TOTAL CASH AND INVESTMENTS** (Add lines 4-3 and 4-9)	$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	◉ N/A	○ Yes	○ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	○ Yes	◉ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	○ Yes	◉ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				$ 0
5-5	Buildings				$ 0
5-6	Machinery and Equipment				$ 0
5-7	Furniture and Fixtures				$ 0
5-8	Infrastructure				$ 0
5-9	Construction In Progress (CIP)				$ 0
5-10	Leased & SBITA Right-to-Use Assets				$ 0
	Other (explain in line 5-11)				
5-11					$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				$ 0
5-13	**TOTAL** (Add lines 5-4 through 5-12)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	○ Yes	◉ No
6-2	Does the entity have a volunteer firefighters' pension plan?	○ Yes	◉ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	**TOTAL** (Add lines 6-4 through 6-6)		$ 0
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	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.?	○ N/A	◉ Yes	○ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	Geenral Fund	$ 0
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	◉ Yes	○ No
9-7	Please indicate what services the entity provides below.		
9-8	Does the entity have an agreement with another government to provide services?	○ Yes	◉ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	○ Yes	◉ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	○ Yes	◉ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report $ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills		
9-15	**TOTAL MILLS** (Add lines 9-13 through 9-14)		0.000

9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	◉ N/A	○ Yes	○ No
9-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	◉ Yes	○ No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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:

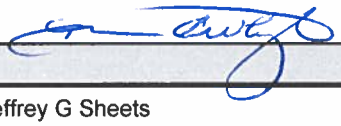
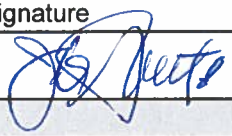
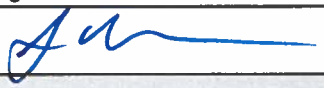
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Carl N Koelbel	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 2		
Board member's name	Thomas E Whyte	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 3		
Board member's name	Jeffrey G Sheets	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 4		
Board member's name	Scott Chomiak	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 5		
Board member's name	Joseph S Malone	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 6
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 2025 FOR THE RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 6 LOCATED IN GRAND COUNTY OF DENVER IN THE STATE OF COLORADO.

WHEREAS, the Board of Directors of Rendezvous Arrow Metropolitan District No. 6 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 revenue nor expenditures for the Rendezvous Arrow Metropolitan District No. 6 exceeded $100,000 for Fiscal Year 2025; and

WHEREAS, an application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 6 has beer prepared by Thomas E. Whyte, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Rendezvous Arrow Metropolitan District No. 6 that the application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 6 for the Fiscal Year ended December 31, 2025, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Rendezvous Arrow Metropolitan District No. 6; 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 Rendezvous Arrow Metropolitan District No. 6 for the fiscal year ended December 31, 2025.

ADOPTED THIS __30th_ day of _March___, A.D. 2026.

BY: Carl Koelbel., President

ATTEST:

BY: Jeffrey G. Sheets, as Secretary

Application for Exemption From Audit
Short Form

Instructions

If either revenues or expenditures exceed $200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis.**

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- [x] Has the preparer signed the application prior to board approval?
- [x] Has the entity corrected all prior year deficiencies as communicated by the OSA?
- [x] Has the application been **personally** reviewed and approved by the governing body?
- [x] Are all sections on the form complete, including responses to all of the questions?
- [x] Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? (x) Yes ( ) No

- [x] If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☑ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
- ☑ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◉ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

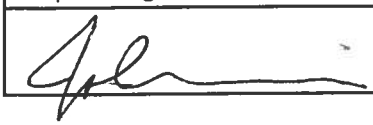
For the year ended 12/31/2025 or the fiscal year ended 12/31/2025.

Name of government	RENDEZVOUS ARROW METROPOLITAN DISTRICT NO 7
Street address	5291 E Yale Avenue
City, State, Zip	Denver, CO 80222
Contact person	Joey Simon
Phone	303-480-1200 x 116
Email	jsimon@sbbllp.com

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. The preparer must sign prior to board approval.

Name	Joey Simon
Title	CPA
Firm name (if applicable)	Smith, Brooks, Bolshoun & Co. L.L.P.
Address	5840 E Evans Avenue, Denver CO 80222
Phone	303-480-1200 x 116

Preparer signature	Date prepared
	03/30/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	
1-2	Specific ownership	
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	**TOTAL REVENUES** (add lines 1-1 through 1-24)	$ 0

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	$ 1,700
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Special District Association Annual Dues	$ 450
2-25		
2-26		
2-27		
2-28	**TOTAL EXPENDITURES/EXPENSES** (Add lines 2-1 through 2-27)	$ 2,150

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?		○ Yes	◉ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	◉ N/A	○ Yes	○ No
	If no, MUST explain below.			
3-4	Is the entity current in its debt service payments?		○ Yes	◉ No
	If no, MUST explain below.			
3-5	If no, also indicate if the government is in default with its bond agreements.		○ Yes	◉ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				$ 0
3-7	Revenue Bonds				$ 0
3-8	Notes/Loans				$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				$ 0
3-10	Developer Advances				$ 0
	Other (specify in line 3-11)				
3-11					$ 0
3-12	**TOTAL** (Add lines 3-6 through 3-11)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
3-14	If yes, how much?		
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	○ Yes	◉ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	○ Yes	◉ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	○ Yes	◉ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	**TOTAL CASH DEPOSITS** (Add lines 4-1 and 4-2)	$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	**Total Investments** (Add lines 4-4 through 4-8)	$ 0
4-10	**TOTAL CASH AND INVESTMENTS** (Add lines 4-3 and 4-9)	$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	◉ N/A	○ Yes	○ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	○ Yes	◉ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	○ Yes	◉ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				$ 0
5-5	Buildings				$ 0
5-6	Machinery and Equipment				$ 0
5-7	Furniture and Fixtures				$ 0
5-8	Infrastructure				$ 0
5-9	Construction In Progress (CIP)				$ 0
5-10	Leased & SBITA Right-to-Use Assets				$ 0
	Other (explain in line 5-11)				
5-11					$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				$ 0
5-13	**TOTAL** (Add lines 5-4 through 5-12)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	○ Yes	◉ No
6-2	Does the entity have a volunteer firefighters' pension plan?	○ Yes	◉ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	**TOTAL** (Add lines 6-4 through 6-6)		$ 0
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	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.?	○ N/A	◉ Yes	○ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	Geenral Fund	$ 0
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	◉ Yes	○ No
9-7	Please indicate what services the entity provides below.		
9-8	Does the entity have an agreement with another government to provide services?	○ Yes	◉ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	○ Yes	◉ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	○ Yes	◉ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report $ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills		
9-15	**TOTAL MILLS** (Add lines 9-13 through 9-14)		0.000

9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	◉ N/A	○ Yes	○ No
9-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	◉ Yes	○ No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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:

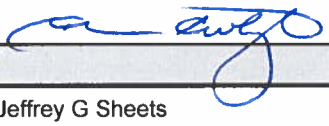
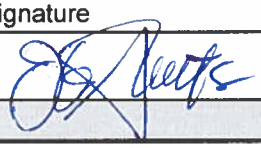
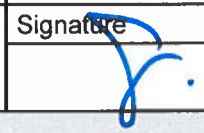
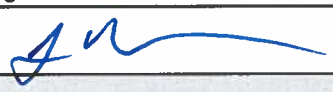
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Carl N Koelbel	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 2		
Board member's name	Thomas E Whyte	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 3		
Board member's name	Jeffrey G Sheets	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 4		
Board member's name	Scott Chomiak	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 5		
Board member's name	Joseph S Malone	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 7
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 2025 FOR THE RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 7 LOCATED IN GRAND COUNTY OF DENVER IN THE STATE OF COLORADO.

WHEREAS, the Board of Directors of Rendezvous Arrow Metropolitan District No. 7 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 revenue nor expenditures for the Rendezvous Arrow Metropolitan District No. 7 exceeded $100,000 for Fiscal Year 2025; and

WHEREAS, an application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 7 has been prepared by Thomas E. Whyte, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Rendezvous Arrow Metropolitan District No. 7 that the application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 7 for the Fiscal Year ended December 31, 2025, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Rendezvous Arrow Metropolitan District No. 7; 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 Rendezvous Arrow Metropolitan District No. 7 for the fiscal year ended December 31, 2025.

ADOPTED THIS __30th_ day of _March___, A.D. 2026.

BY: Carl Koelbel., President

ATTEST:

BY: Jeffrey G. Sheets, as Secretary

Application for Exemption From Audit
Short Form

Instructions

If either revenues or expenditures exceed $200,000, use the Long Form

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $1,000,000 in the year.

Exemptions from audit are **NOT** automatic

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit **each year** and submit it to the Office of the State Auditor (OSA). Approval for an exemption from audit is granted only upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

Read **ALL** instructions before completing and submitting this form

All applications must be filed with the OSA **within 3 months** after the accounting year-end.

For example, applications must be received by the OSA on or before March 31 for governments with a December 31 year-end. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

Important!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the **Modified Accrual Basis.**

Proprietary Activity should be reported on a **Budgetary Basis**.

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, an audit shall be required.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- [x] Has the preparer signed the application prior to board approval?
- [x] Has the entity corrected all prior year deficiencies as communicated by the OSA?
- [x] Has the application been **personally** reviewed and approved by the governing body?
- [x] Are all sections on the form complete, including responses to all of the questions?
- [x] Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted electronically? (•) Yes ( ) No

- [x] If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☑ If yes, have you included a resolution?

- ☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?
- ☑ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◉ No

- ☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

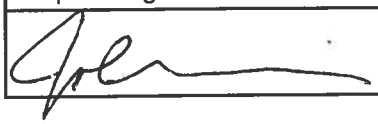
For the year ended 12/31/2025 or the fiscal year ended 12/31/2025.

Name of government	RENDEZVOUS ARROW METROPOLITAN DISTRICT NO 8
Street address	5291 E Yale Avenue
City, State, Zip	Denver, CO 80222
Contact person	Joey Simon
Phone	303-480-1200 x 116
Email	jsimon@sbbllp.com

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. The preparer must sign prior to board approval.

Name	Joey Simon
Title	CPA
Firm name (if applicable)	Smith, Brooks, Bolshoun & Co. L.L.P.
Address	5840 E Evans Avenue, Denver CO 80222
Phone	303-480-1200 x 116

Preparer signature	Date prepared
	03/30/2026

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 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	
1-2	Specific ownership	
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	**TOTAL REVENUES** (add lines 1-1 through 1-24)	$ 0

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

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	Total (round to nearest dollar)
2-1	Administrative	
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	$ 1,700
2-7	Accounting and legal fees	
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Special District Association Annual Dues	$ 450
2-25		
2-26		
2-27		
2-28	**TOTAL EXPENDITURES/EXPENSES** (Add lines 2-1 through 2-27)	$ 2,150

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN $200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?		○ Yes	◉ No
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	◉ N/A	○ Yes	○ No
	If no, MUST explain below.			
3-4	Is the entity current in its debt service payments?		○ Yes	◉ No
	If no, MUST explain below.			
3-5	If no, also indicate if the government is in default with its bond agreements.		○ Yes	◉ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				$ 0
3-7	Revenue Bonds				$ 0
3-8	Notes/Loans				$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				$ 0
3-10	Developer Advances				$ 0
	Other (specify in line 3-11)				
3-11					$ 0
3-12	**TOTAL** (Add lines 3-6 through 3-11)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
3-14	If yes, how much?		
3-15	Date the debt was authorized		
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
3-17	If yes, how much?		
3-18	Date of the most recent Service Plan		
3-19	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	○ Yes	◉ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	○ Yes	◉ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	○ Yes	◉ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	
4-2	Certificates of deposit	
4-3	**TOTAL CASH DEPOSITS** (Add lines 4-1 and 4-2)	$ 0
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	**Total Investments** (Add lines 4-4 through 4-8)	$ 0
4-10	**TOTAL CASH AND INVESTMENTS** (Add lines 4-3 and 4-9)	$ 0

4-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	◉ N/A	○ Yes	○ No
4-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	○ Yes	◉ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	○ Yes	◉ No
5-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				$ 0
5-5	Buildings				$ 0
5-6	Machinery and Equipment				$ 0
5-7	Furniture and Fixtures				$ 0
5-8	Infrastructure				$ 0
5-9	Construction In Progress (CIP)				$ 0
5-10	Leased & SBITA Right-to-Use Assets				$ 0
	Other (explain in line 5-11)				
5-11					$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				$ 0
5-13	**TOTAL** (Add lines 5-4 through 5-12)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	○ Yes	◉ No
6-2	Does the entity have a volunteer firefighters' pension plan?	○ Yes	◉ No
6-3	If yes, who administers the plan?		
	Indicate the contributions from the following in lines 6-4 through 6-6.		
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	**TOTAL** (Add lines 6-4 through 6-6)		$ 0
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	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.?	○ N/A	◉ Yes	○ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	Geenral Fund	$ 0
7-6		
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer's Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
8-2	If no, MUST explain below.		

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	◉ Yes	○ No
9-7	Please indicate what services the entity provides below.		
9-8	Does the entity have an agreement with another government to provide services?	○ Yes	◉ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? (Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.)	○ Yes	◉ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	○ Yes	◉ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report $ amounts.)		
9-13	Bond redemption mills		
9-14	General/other mills		
9-15	**TOTAL MILLS** (Add lines 9-13 through 9-14)		0.000

9-16	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 (Section 32-1-207 C.R.S.)?	◉ N/A	○ Yes	○ No
9-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	◉ Yes	○ No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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:

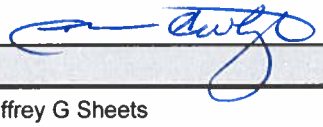
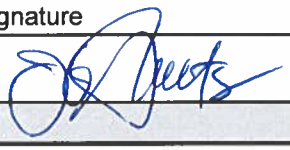
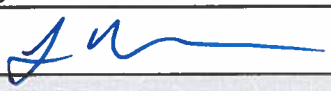
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Carl N Koelbel	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 2		
Board member's name	Thomas E Whyte	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 3		
Board member's name	Jeffrey G Sheets	
My term expires on	05/31/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 4		
Board member's name	Scott Chomiak	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 5		
Board member's name	Joseph S Malone	
My term expires on	05/31/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/30/26
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 8
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 2025 FOR THE RENDEZVOUS ARROW METROPOLITAN DISTRICT NO. 8 LOCATED IN GRAND COUNTY OF DENVER IN THE STATE OF COLORADO.

WHEREAS, the Board of Directors of Rendezvous Arrow Metropolitan District No. 8 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 revenue nor expenditures for the Rendezvous Arrow Metropolitan District No. 8 exceeded $100,000 for Fiscal Year 2025; and

WHEREAS, an application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 8 has been prepared by Thomas E. Whyte, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Rendezvous Arrow Metropolitan District No. 8 that the application for exemption from audit for the Rendezvous Arrow Metropolitan District No. 8 for the Fiscal Year ended December 31, 2025, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Rendezvous Arrow Metropolitan District No. 8; 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 Rendezvous Arrow Metropolitan District No. 8 for the fiscal year ended December 31, 2025.

ADOPTED THIS __30th_ day of _March___, A.D. 2026.



BY: Carl Koelbel., President

ATTEST:



BY: Jeffrey G. Sheets, as Secretary