

**ANNUAL REPORT FOR THE**  
**2022 CALENDAR/FISCAL YEAR**  
**BERTHOUD 160 METROPOLITAN DISTRICT**

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County Clerk and Recorder  
Larimer County, Colorado  
*via Email elections@larimer.gov*

Office of the State Auditor  
1525 Sherman Street, 7th Floor  
Denver, Colorado 80203  
*via E-Filing Portal*

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203  
*via E-Filing Portal*


Pursuant to Section 32-1-207(3)(c)(I), C.R.S., and Section VII.A of the Service Plan of the Berthoud 160 Metropolitan District (the “**District**”) the District is required to submit an annual report for the preceding calendar year (the “**Report**”) no later than August 15 of each year to the Town of Berthoud, Colorado (the “**Town**”), the Colorado Division of Local Government, the Colorado State Auditor, the Larimer County Clerk and Recorder; the Report must also be posted on the District’s website, if available.

1. **Boundary changes made or proposed to the District’s boundary as of December 31st:** There were no boundary changes made or proposed during fiscal year 2022.
2. **Intergovernmental agreements entered into, proposed or terminated as of December 31st:** The District did not enter into any Intergovernmental agreements during fiscal year 2022.
3. **Copies of the District’s Rules and Regulations, if any, as of December 31st:** The District had not adopted rules and regulations as of December 31, 2022.
4. **A summary of any litigation involving public improvements by the District:** The District is not aware of any litigation involving public improvements.
5. **Status of the construction of public improvements by the District:** The District has not constructed any public improvements during fiscal year 2022.
6. **List of facilities or improvements constructed by the District that were conveyed to the Town:** There were no facilities or improvements constructed by the District that were conveyed to the Town during fiscal year 2022.

7. **Final Assessed Value of Taxable Property within the District's boundaries as of December 31, 2022:** The 2022 total assessed value of taxable property within the boundaries of the District is \$16,853.
8. **Current annual budget of the District:** Attached as Exhibit A is a copy of the District's Budget for the current fiscal year 2023.
9. **Most recently filed audited financial statements of the District. To the extent audited financial statements are required by state law or most recently filed audit exemption:** Attached as Exhibit B is a copy of the District's Application for Audit Exemption for fiscal year 2022.
10. **Notice of any uncured defaults existing for more than 90 days under any debt instrument of the District:** No notice of any uncured default was issued during fiscal year 2022.
11. **The District's inability to pay any financial obligations as they come due under any obligation which continues beyond a ninety-day period:** To the best of our actual knowledge, the District has been able to pay its obligations as they come due during fiscal year 2022.
12. **Debt Obligations.** The District currently has no outstanding debt obligations. Therefore, the District has not defaulted under any debt obligations.

Respectfully submitted this 21<sup>st</sup> day of July, 2023.

COCKREL ELA GLESNE GREHER &  
RUHLAND, P.C.

By:   
\_\_\_\_\_  
David A. Greher  
Attorney for Berthoud 160 Metropolitan  
District

cc: Board of Directors, Berthoud 160 Metropolitan District

**EXHIBIT A**  
**2023 BUDGET**

# LETTER OF BUDGET TRANSMITTAL

**THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET NO LATER THAN JANUARY 31.**

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Date: 1/24/2023

Attached is a copy of the 2023 budget for Berthoud 160 Metropolitan District  
(name of local government)  
in Larimer County, submitted pursuant to Section 29-1-113, C.R.S. This budget  
was adopted on October 18, 2022. If there are any questions on the budget, please  
contact Andrea Weaver at 970-829-8298, and andrea@ccgcolorado.com  
(name of person) (daytime phone) (mailing address)

I, Andrea Weaver, District Accountant  
(name) (title)  
hereby certify that the enclosed is a true and accurate copy of the 2023 Adopted Budget.  
(year)

Form DLG 54



**BERTHOUD 160 METROPOLITAN DISTRICT**

**RESOLUTION TO ADOPT 2023 BUDGET**

WHEREAS, the Board of Directors (“Board”) of the Berthoud 160 Metropolitan District (“District”) has appointed Centennial Consulting Group, LLC to prepare and submit a proposed 2023 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before October 15, 2022 for its consideration; and

WHEREAS, upon due and proper notice, posted in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on October 18, 2022, and interested electors were given the opportunity to file or register any objections to the budget; and

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

WHEREAS, whatever decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of BERTHOUD 160 METROPOLITAN DISTRICT:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 88,908
Capital Fund:	\$ <u>15,000,000</u>
Total	\$ 15,088,908

2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$ 1,034
From sources other than general property tax	\$90,017
From general property tax	\$ <u>287</u>
Total	\$91,149

Capital Fund:

From unappropriated surpluses	\$	0
From sources other than general property tax	\$15,000,000	
From general property tax	\$	<u>0</u>
Total	\$15,000,000	

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Berthoud 160 Metropolitan District for the 2023 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

**TO SET MILL LEVIES**

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$287; and

WHEREAS, the 2022 valuation for assessment of the District, as certified by the County Assessor, is \$16,853

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Berthoud 160 Metropolitan District:

1. That for the purpose of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a property tax of 17.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$287.

2. That the Treasurer and/or President and/or Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the mill levy for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

**TO APPROPRIATE SUMS OF MONEY**

WHEREAS, the Board of Directors of the District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Berthoud 160 Metropolitan District that the following sum is hereby appropriated from the revenues for the purposes stated in the budget:

General Fund:	\$ 88,908
Capital Fund:	\$ <u>15,000,000</u>
Total	\$ 15,088,908

Adopted this 18<sup>th</sup> day of October 2022.

BERTHOUD 160 METROPOLITAN DISTRICT

By: *Andrew Hartsel*  
Andrew Hartsel (Oct 26, 2022 13:24 MDT)  
Andrew Hartsel, Chair

ATTEST:

By: *Alex Carlson*  
Alex Carlson, Secretary



**BERTHOUD 160 METROPOLITAN DISTRICT**  
**2023 BUDGET MESSAGE**

Berthoud 160 Metropolitan District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed in 2019. The District is located in the Town of Berthoud, Colorado and has a service area of approximately 120.40 acres. The District was organized to plan for, design, acquire, construct, install, relocate, redevelop, provide and finance public improvements and related operation and maintenance services within the boundaries of the District.

The District has no employees at this time and all operations and administrative functions are contracted.

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

**General Fund**

*Revenue*

Budgeted income in the amount of \$90,304 consists of property taxes and operating advances from the developer.

*Expenses*

The District's 2023 administrative and maintenance expenses is budgeted at \$88,908. Refer to the General Fund summary included with the budget.

*Fund Balance/Reserves*

The District has provided for an emergency reserve fund equal to at least 3% of the fiscal year spending for 2023, as defined under TABOR. It is anticipated that the District will end the 2023 fiscal year with an ending fund balance of \$2,430.

**Capital Fund**

*Revenue*

Budgeted income in the amount of \$15,000,000 consists of capital advances from the developer.

*Expenses*

The District's 2023 Capital Projects expense for public improvements is budgeted at \$15,000,000. Refer to the Capital Fund summary included with the budget.

# Berthoud 160 Draft Budget

## General Fund

Modified Accrual Basis

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Beginning Fund Balance</b>	1,228	1,225	862	1,034
<b>Income</b>				
Developer Advance	7,248	49,203	10,400	90,000
Interest Revenue	3	-	1	-
Property Taxes	283	284	287	287
Specific Ownership Taxes	21	17	20	17
<b>Total Budgeted Operating Income</b>	7,555	49,504	10,708	90,304
<b>Expense</b>				
<i>General and Administrative</i>				
Management & Accounting Services	1,762	6,500	1,523	10,500
Legal	3,057	35,000	6,022	70,000
Audit/Tax Prep	-	-	-	-
Election	-	2,500	172	2,500
Insurance	2,632	2,764	2,505	2,902
Treasurers Fees	6	6	6	6
Office	165	200	9	200
Dues and Compliance	299	300	299	300
<i>Utilities</i>				
Water	-	-	-	-
<i>Landscape</i>				
Landscape Contract	-	-	-	-
Snow Removal	-	-	-	-
<i>Other</i>				
Contingency	-	2,234	-	2,500
<b>Total Budgeted Operating Expense</b>	7,921	49,504	10,536	88,908
<b>Excess Revenue (Expenses)</b>	(366)	-	172	1,396
<b>Ending Fund Balance</b>	862	1,225	1,034	2,430

## Capital Fund

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Beginning Fund Balance</b>	-	-	-	-
<b>Income</b>				
Developer Advances	-	12,000,000	-	15,000,000
<b>Total Income</b>	-	12,000,000	-	15,000,000
<b>Expense</b>				
Capital Projects	-	12,000,000	-	15,000,000
<b>Total Expense</b>	-	12,000,000	-	15,000,000
<b>Excess Revenue (Expenses)</b>	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-



## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Larimer County, Colorado.

**On behalf of the** Berthoud 160 Metro District,  
 (taxing entity)<sup>A</sup>  
**the** Board of Directors,  
 (governing body)<sup>B</sup>  
**of the** Berthoud 160 Metro District,  
 (local government)<sup>C</sup>

**Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$** 16,853  
**assessed valuation of:** (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: **\$** 16,853  
 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 12/5/2022 for budget/fiscal year 2023.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

<u>PURPOSE</u> (see end notes for definitions and examples)	<u>LEVY<sup>2</sup></u>	<u>REVENUE<sup>2</sup></u>
1. General Operating Expenses <sup>H</sup>	<u>17.000</u> mills	\$ <u>287</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<u>&lt; 0.000 &gt;</u> mills	\$ <u>&lt; 0 &gt;</u>
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>17.000</u> mills</b>	<b><u>\$ 287</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>17.000</u> mills</b>	<b><u>\$ 287</u></b>

Contact person: (print) Andrea Weaver Daytime phone: (970) 484-0101 Ext. 110  
 Signed: Andrea Weaver Title: District Accountant

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**EXHIBIT B**

**APPLICATION FOR EXEMPTION FROM AUDIT  
OF 2022 FINANCIAL STATEMENTS**

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

<b>Berthoud 160 Metropolitan District</b>
<b>2619 Canton Court</b>
<b>Fort Collins CO 80525</b>
<b>Andrea Weaver</b>
<b>970-484-0101 x10</b>
<b>andrea@ccgcolorado.com</b>

For the Year Ended  
12/31/22  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

### PART 1 - CERTIFICATION OF PREPARER

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

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

Andrea Weaver, CMA
District Accountant
Centennial Consulting Group, LLC
2619 Canton Court Fort Collins CO 80525
970-829-8298

### PREPARER (SIGNATURE REQUIRED)

*Andrea Weaver*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>



## PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 287	
2-2	Specific ownership	\$ 20	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 1	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ 10,377	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 10,686	

## PART 3 - EXPENDITURES/EXPENSES

**EXPENDITURES:** All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 2,009	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,505	
3-7	Accounting and legal fees	\$ 6,022	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 10,535	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">n/a</div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end	
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ 16,806	\$ 10,377	\$ -	\$ 27,183
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 16,806</b>	<b>\$ 10,377</b>	<b>\$ -</b>	<b>\$ 27,183</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ 312,000,000.00</div>		
	Date the debt was authorized: <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">11/5/2019</div>		
4-6	Does the entity intend to issue debt within the next calendar year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	How much? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ 15,000,000.00</div>		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ -</div>		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased? <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>		
	What is the original date of the lease? <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>		
	Number of years of lease? <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 20px;">\$ -</div>		

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 2,057	
5-2	<b>Certificates of deposit</b>	\$ -	
	<b>Total Cash Deposits</b>		\$ 2,057
	Investments (if investment is a mutual fund, please list underlying investments):		
	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	\$ -	
5-3	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 2,057

Please answer the following questions by marking in the appropriate boxes

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

If no, MUST use this space to provide any explanations:



## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

Yes                      No

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

n/a

6-3 Complete the following capital & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

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

Yes                      No

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' pension plan?  Yes       No

If yes: Who administers the plan?

Indicate the contributions from:

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

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

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

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

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes       No       N/A

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General/Operations	\$ 49,504

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

Please answer the following question by marking in the appropriate box

Yes

No

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



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

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

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

Yes

No

**10-1** Is this application for a newly formed governmental entity?



If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?



If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?



Please indicate what services the entity provides:

The District will serve to provide for the finance, construction, operation and maintenance of public facilities and improvements.

**10-4** Does the entity have an agreement with another government to provide services?



If yes: List the name of the other governmental entity and the services provided:

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



If yes: Date Filed:

**10-6** Does the entity have a certified Mill Levy?



If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills

	-
--	---

General/Other mills

	17.000
--	--------

Total mills

	17.000
--	--------

Please use this space to provide any explanations or comments:



## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

#### Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Andrew Hartsel	I Andrew Hartsel , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Andrew Hartsel</u> Date: <u>Mar 13, 2023</u> My term Expires: <u>May 2023</u>
Board Member 2	Kenneth Mitchell	I Kenneth Mitchell , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>May 2023</u>
Board Member 3	Anthony Vienna	I Anthony Vienna , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Anthony Vienna</u> Date: <u>Mar 16, 2023</u> My term Expires: <u>May 2025</u>
Board Member 4	Leslie Hebron	I Leslie Hebron , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Leslie Hebron</u> Date: <u>Mar 10, 2023</u> My term Expires: <u>May 2025</u>
Board Member 5	Marvin Davis	I Marvin Davis , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Marvin Davis</u> Date: <u>Mar 10, 2023</u> My term Expires: <u>May 2025</u>
Board Member 6		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I _____ , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____