

ANNUAL REPORT FOR THE
2023 CALENDAR/FISCAL YEAR
BERTHOUD 160 METROPOLITAN DISTRICT

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County Clerk and Recorder
Larimer County, Colorado
via Email recording@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

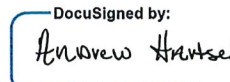
Pursuant to Section 32-1-207(3)(c)(I), C.R.S., and Section VII.A of the Service Plan of the Berthoud 160 Metropolitan District (the “**District**”) the District is required to submit an annual report for the preceding calendar year (the “**Report**”) no later than August 15 of each year to the Town of 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 2023.
2. **Intergovernmental agreements entered into, proposed or terminated as of December 31st:** The District did not enter into any Intergovernmental agreements during fiscal year 2023.
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, 2023.
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 2023.
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 2023.

7. **Final Assessed Value of Taxable Property within the District's boundaries as of December 31, 2023:** The 2023 total assessed value of taxable property within the boundaries of the District is \$16,826.
8. **Current annual budget of the District:** Attached as Exhibit A is a copy of the District's Budget for the current fiscal year 2024.
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 2023.
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 2023.
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 2023.

Respectfully submitted this 15th day of August, 2024.

BERTHOUD 160 METROPOLITAN DISTRICT

By: 
DCC8D79D4DB04F0...
Andrew Hartsel, President

cc: Board of Directors, Berthoud 160 Metropolitan District

EXHIBIT A
2024 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: 1/30/2024

Attached is a copy of the 2024 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 10/24/2024. If there are any questions on the budget, please
, and
contact Dave Dressler 970-484-0101 ext 110 dave.d@ccgcolorado.com
(name of person) **(daytime phone)** **(mailing address)**
at

I, David Dressler, District Accountant,
(name) **(title)**

hereby certify that the enclosed is a true and accurate copy of the 2024 Adopted Budget.
(year)

Form DLG 54

BERTHOUD 160 METROPOLITAN DISTRICT

RESOLUTION TO ADOPT 2024 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 2024 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, 2023 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 24, 2023, 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:	\$ 49,260
Capital Fund:	<u>\$15,000,000</u>
Total	\$15,049,260

- 2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$ 1,434
From sources other than general property tax	\$49,017
From general property tax	<u>\$ 286</u>
Total	\$50,737

<u>Capital Fund:</u>	
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 2024 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 \$286; and

WHEREAS, the 2023 valuation for assessment of the District, as certified by the County Assessor, is \$16,826.

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 2024 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 \$286.

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:	\$ 49,303
Capital Fund:	\$ <u>15,000,000</u>
Total	\$ 15,049,303

Adopted this 24th day of October 2023.

BERTHOUD 160 METROPOLITAN DISTRICT

By: *Andrew Hartsel*
Andrew Hartsel (Jan 30, 2024 14:18 MST)
Andrew Hartsel, Chair

ATTEST:

By: *Alex Carlson*
Alex Carlson, Secretary

BERTHOUD 160 METROPOLITAN DISTRICT
2024 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 \$49,303 consists of property taxes and operating advances from the developer.

Expenses

The District's 2024 administrative and maintenance expenses is budgeted at \$49,260. 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 2024, as defined under TABOR. It is anticipated that the District will end the 2024 fiscal year with an ending fund balance of \$1,477.

Capital Fund

Revenue

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

Expenses

The District's 2024 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

	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Budget
Beginning Fund Balance	862	1,034	1,011	1,434
Income				
Developer Advance	10,377	90,000	9,000	49,000
Interest Revenue	1	-	-	-
Property Taxes	287	287	287	286
Specific Ownership Taxes	20	17	17	17
Total Budgeted Operating Income	10,685	90,304	9,304	49,303
Expense				
<i>General and Administrative</i>				
Management & Accounting Services	1,523	10,500	2,000	6,120
Legal	6,022	70,000	4,000	30,000
Audit/Tax Prep	-	-	-	-
Election	172	2,500	40	-
Insurance	2,505	2,902	2,489	2,613
Treasurers Fees	6	6	6	6
Office	9	200	10	206
Dues and Compliance	299	300	336	315
<i>Utilities</i>				
Water	-	-	-	-
<i>Landscape</i>				
Landscape Contract	-	-	-	-
Snow Removal	-	-	-	-
<i>Other</i>				
Contingency	-	2,500	-	10,000
Total Budgeted Operating Expense	10,536	88,908	8,881	49,260
Excess Revenue (Expenses)	149	1,396	423	43
Ending Fund Balance	1,011	2,430	1,434	1,477

Capital Fund

	2022 Actual	2023 Budget	2023 Estimated Actual	2024 Budget
Beginning Fund Balance	-	-	-	-
Income				
Developer Advances	-	15,000,000	-	15,000,000
Total Income	-	15,000,000	-	15,000,000
Expense				
Capital Projects	-	15,000,000	-	15,000,000
Total Expense	-	15,000,000	-	15,000,000
Excess Revenue (Expenses)	-	-	-	-
Ending Fund Balance	-	-	-	-

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

On behalf of the Berthoud 160 Metropolitan District,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the Berthoud 160 Metropolitan District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 16,826 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 16,826 (NET^G 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: 01/09/2024 for budget/fiscal year 2024.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>17.069</u> mills	<u>\$ 287</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u><0.000 ></u> mills	<u>\$ <0.00 ></u>
SUBTOTAL FOR GENERAL OPERATING:	<u>17.069</u> mills	<u>\$ 287</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>17.069</u> mills	<u>\$ 287</u>

Contact person: Dave Dressler Phone: (970) 484-0101 Ext. 110
 Signed: David Dressler Title: District Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

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.

¹ 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.
² 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 2023 FINANCIAL STATEMENTS**

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Berthoud 160 Metropolitan District
2619 Canton Court Suite A
Fort Collins, CO 80525

For the Year Ended
12/31/23
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Alex Carlson
(970) 484-0101 x119
alex@ccgcolorado.com

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

Christopher Kellogg
District Accountant
Centennial Consulting Group
2619 Canton Court Suite A, Fort Collins, CO 80525
(970) 484-0101 x 136

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
<i>Christopher Kellogg</i>	3/19/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <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	\$ 21	
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)	\$ 12,281	
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) TOTAL REVENUE	\$ 12,590	

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	\$ 99	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,819	
3-7	Accounting and legal fees	\$ 8,280	
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	SDA Dues	\$ 336	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 11,534	

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 below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 27,183	\$ 12,281	\$ -	\$ 39,464
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 27,183	\$ 12,281	\$ -	\$ 39,464

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date the debt was authorized:		
\$ 312,000,000.00		
11/5/2019		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
\$ 15,000,000.00		
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
\$ -		
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
\$ -		

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 1,225	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 1,225
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 1,225

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

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 & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

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.):	\$ -
TOTAL	\$ -

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

Part 7 - 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.? If no, **MUST** explain: 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	\$ 90,304

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

Please answer the following question by marking in the appropriate box

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

Yes No

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

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

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:

District to provide for the finance, construction, operation and maintenance of public facilities

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
	Yes No N/A	

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1

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

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name 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>19/03/2024</u> My term Expires: May 2027
Board Member 2	Print Board Member's Name 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: May 2027
Board Member 3	Print Board Member's Name 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>A</u> Date: <u>24/03/2024</u> My term Expires: May 2027
Board Member 4	Print Board Member's Name Leslie Brown	I Leslie Brown, 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 Brown</u> Date: <u>19/03/2024</u> My term Expires: May 2025
Board Member 5	Print Board Member's Name 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>19/03/2024</u> My term Expires: May 2025
Board Member 6	Print Board Member's Name	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	Print Board Member's Name	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: _____