	ID: EEB293		

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Berthoud Heritage Metropolitan District 2	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/2021
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Amanda Castle	
PHONE	970-669-3611	
EMAIL	amandac@pcgi.com	
FAX	970-669-3612	
	CERTIFICATION OF PREPARER	

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Amanda Castle							
TITLE	District Accountant	strict Accountant						
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.							
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537							
PHONE	970-669-3611							
DATE PREPARED	2/17/2022							
RELATIONSHIP TO ENTITY	District Accountant							
PREPARER (SIGNATURE REQUI	RED)							
Amanda Kai Castel								
Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status YES NO								
during the year? [Applicable to Title 32 s 104 (3), C.R.S.]	g the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-							

DocuSign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

NOTE: A	ttach additional sheets as necessary.	Governme	ental Funds		Proprietary/Fiduciary Funds	
Line #	Description	General Fund	Fund*	Description	Fund* Fund*	Please use this space to provide explanation of any items on this page
	Assets			Assets		items on this page
1-1	Cash & Cash Equivalents	\$-	\$-	Cash & Cash Equivalents	\$ - \$ -	
1-2	Investments	\$-	\$-	Investments	\$ - \$ -	
1-3	Receivables	\$-	\$-	Receivables	\$ - \$ -	
1-4	Due from Other Entities or Funds	\$ 3,054	\$-	Due from Other Entities or Funds	\$ - \$ -	
1-5	Property Tax Receivable	\$ 831,232	\$-	Other Current Assets [specify]		
	All Other Assets [specify]				\$ - \$ -	
1-6		\$-	\$ -	Total Current Assets	\$ - \$ -	
1-7		\$-	\$ -	Capital Assets, net (from Part 6-4)	\$ - \$ -	7
1-8		\$ -		Other Long Term Assets [specify]	\$ - \$ -	
1-9		\$ -			\$ - \$ -	
1-10		\$ -			\$ - \$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	•	1 ·	(add lines 1-1 through 1-10) TOTAL ASSETS		
	Deferred Outflows of Resources		•	Deferred Outflows of Resources	•	-
1-12	[specify]	\$-	\$ -	[specify]	\$ - \$	
1-13	[specify]	\$-		[specify]	\$ - \$ -	1
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS			(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	• •	-
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS			TOTAL ASSETS AND DEFERRED OUTFLOWS		
1 10	Liabilities	φ 001,200	1.1	Liabilities	Ŷ Ŷ	
1-16	Accounts Payable	\$-	\$ -	Accounts Payable	\$ - \$	
1-17	Accrued Payroll and Related Liabilities	\$ -		Accrued Payroll and Related Liabilities	\$ - \$ -	
1-18	Unearned Property Tax Revenue	\$ -		Accrued Interest Payable	\$ - \$ -	
1-19	Due to Other Entities or Funds	\$ 3,054	\$ -	Due to Other Entities or Funds	\$ - \$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ - \$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 3,054		(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	•	
1-22	All Other Liabilities [specify]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ - \$ -	-
1-23		\$-		Other Liabilities [specify]:	\$ - \$ -	_
1-24		\$-	\$ -	[\$ - \$ -	_
1-25		\$ -			\$ - \$ -	_
1-26		\$ -	\$ -		\$ - \$ -	-
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	•		(add lines 1-21 through 1-26) TOTAL LIABILITIES		
1-21	Deferred Inflows of Resources	φ 3,004	Ψ	Deferred Inflows of Resources	Ψ	
1-28	Deferred Property Taxes	\$ 831,232	\$ -	Pension Related	\$ - \$ -	7
1-29	Other [specify]	\$ -		Other [specify]	\$ - \$ -	-
1-20	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	•		(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS		
1-50	Fund Balance	φ 001,202	Ψ	Net Position	Ψ	
1-31	Nonspendable Prepaid	\$ -	\$ -		\$ - \$	
	Nonspendable Inventory	\$-			Ψ Ψ	
1-32	Restricted [specify]	\$ -		Emergency Reserves	\$ - \$	7
1-34	Committed [specify]	\$ -	\$ -	Other Designations/Reserves	\$ - \$ -	-
1-34	Assigned [specify]	\$ - \$ -		Restricted	\$ - \$ \$ - \$	-1
1-36	Unassigned:	φ - \$ -	\$ <u>-</u>	Undesignated/Unreserved/Unrestricted	\$ - \$ -	-
1-30		Ψ -	Ψ -		Ф	-
1.91	Add lines 1-31 through 1-36 This total should be the same as line 3-33			Add lines 1-31 through 1-36 This total should be the same as line 3-33		
	TOTAL FUND BALANCE	•		TOTAL NET POSITION		
4.20		\$ -	\$ -		\$-\$-	-
1-38	Add lines 1-27, 1-30 and 1-37			Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15		
	This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET		
	BALANCE	¢ 004.000	¢	POSITION	¢ 6	
	BALANCE	\$ 834,286	- ¢		\$-\$-	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ental Funds		Proprietary/I	Fiduciary Funds	
ne #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of a
	Tax Revenue			Tax Revenue			items on this page
-1	Property [include mills levied in Question 10-6]	\$ 604,945	\$-	Property [include mills levied in Question 10-6]	\$	\$	-
-2	Specific Ownership	\$ 45,988	\$ -	Specific Ownership	\$	\$	-
-3	Sales and Use Tax	\$-	\$ -	Sales and Use Tax	\$	\$	-
4	Other Tax Revenue [specify]:	\$-	\$-	Other Tax Revenue [specify]:	\$	· \$	-
5		\$-	\$-		\$	· \$	-
-6		\$-	\$-		\$	· \$	-
7		\$-	\$-		\$	· \$	-
-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 650,933	\$-	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$	\$	-
9	Licenses and Permits	\$-	\$-	Licenses and Permits	\$	\$	-
10	Highway Users Tax Funds (HUTF)	\$-	\$ -	Highway Users Tax Funds (HUTF)	\$	· \$	-
11	Conservation Trust Funds (Lottery)	\$-	\$ -	Conservation Trust Funds (Lottery)	\$	\$	-
12	Community Development Block Grant	\$-	\$ -	Community Development Block Grant	\$	\$	-
13	Fire & Police Pension	\$-	\$ -	Fire & Police Pension	\$	\$	-
14	Grants	\$-	\$ -	Grants	\$	\$	-
15	Donations	\$-	\$-	Donations	\$	· \$	-
16	Charges for Sales and Services	\$-	\$ -	Charges for Sales and Services	\$	· \$	-
17	Rental Income	\$-	\$-	Rental Income	\$	· \$	-
18	Fines and Forfeits	\$-	\$-	Fines and Forfeits	\$	· \$	-
19	Interest/Investment Income	\$ 5,902	\$-	Interest/Investment Income	\$	· \$	-
20	Tap Fees	\$-	\$-	Tap Fees	\$	· \$	-
21	Proceeds from Sale of Capital Assets	\$-	\$-	Proceeds from Sale of Capital Assets	\$	· \$	-
22	All Other [specify]:	\$-	\$-	All Other [specify]:	\$	· \$	-
23		\$-	\$-		\$	· \$	-
24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 656,835	\$-	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	\$	-
	Other Financing Sources			Other Financing Sources			
25	Debt Proceeds	\$ -	\$-	Debt Proceeds	\$	\$	-
26	Developer Advances	\$ -	\$ -	Developer Advances	\$	\$	-
27	Other [specify]:	\$ -	\$ -	Other [specify]:	\$	\$	-
28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	\$	GRAND TOTALS
29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 656,835	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES			- \$ 656

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

	Governme	ental Funds		Proprietary/	Fiduciary Funds	Blassa usa this succes to
Line # Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of an
Expenditures			Expenses			items on this page
3-1 General Government	\$ 148,757	\$	General Operating & Administrative	\$	- \$	-
3-2 Judicial	\$ -	\$	Salaries	\$	- \$	-
3-3 Law Enforcement	\$ -	\$	Payroll Taxes	\$	- \$	-
3-4 Fire	\$-	\$	Contract Services	\$	- \$	-
3-5 Highways & Streets	\$-	\$	Employee Benefits	\$	- \$	-
3-6 Solid Waste	\$-	\$	Insurance	\$	- \$	-
3-7 Contributions to Fire & Police Pension Assoc.	\$-	\$	Accounting and Legal Fees	\$	- \$	-
3-8 Health	\$-	\$	Repair and Maintenance	\$	- \$	-
3-9 Culture and Recreation	\$-	\$	Supplies	\$	- \$	-
3-10 Transfers to other districts		\$	Utilities	\$	- \$	-
3-11 Other [specify]:		\$	Contributions to Fire & Police Pension Assoc.	\$	- \$	-
3-12 Treasurer Fees	\$ 12,216	\$	Other [specify]	\$	- \$	-
3-13 Payment to No. 1 for Debt	\$ 495,862	\$		\$	- \$	-
3-14 Capital Outlay	\$ -	\$	Capital Outlay	\$	- \$	-
Debt Service			Debt Service			
3-15 Principal (should match amount in 4-4)	\$ -	\$	Principal (should match amount in 4-4)	\$	- \$	-
3-16 Interest	\$ -	\$	Interest	\$	- \$	-
B-17 Bond Issuance Costs	\$ -	\$	Bond Issuance Costs	\$	- \$	-
3-18 Developer Principal Repayments	\$ -	\$	Developer Principal Repayments	\$	- \$	-
3-19 Developer Interest Repayments		\$	Developer Interest Repayments		- \$	-
3-20 All Other [specify]:	· ·	\$	All Other [specify]:		- \$	-
3-21	•	\$	· · · · · · · · · · · · · · · · · · ·			- GRAND TOTAL
3-22 Add lines 3-1 through 3-21 TOTAL EXPENDITURES		\$	Add lines 3-1 through 3-21 TOTAL EXPENSES		- \$	- \$ 656,835
3-23 Interfund Transfers (In)	\$-	\$	Net Interfund Transfers (In) Out	\$	- \$	-
3-24 Interfund Transfers out	\$ -	\$	Other [specify][enter negative for expense]	\$	- \$	-
3-25 Other Expenditures (Revenues):	\$ -	\$	Depreciation		- \$	-
3-26	\$ -	\$	Other Financing Sources (Uses) (from line 2-28)	\$	- \$	-
3-27	\$ -	\$	Capital Outlay (from line 3-14)	\$	- \$	-
3-28	\$ -	\$	Debt Principal (from line 3-15, 3-18)		- \$	-
3-29 (Add lines 3-23 through 3-28) TOTAL			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25,	•		
TRANSFERS AND OTHER EXPENDITURES		\$	plus line 3-24) TOTAL GAAP RECONCILING ITEMS	¢	- \$	
3-30 Excess (Deficiency) of Revenues and Other Financing	φ -	φ		φ	- p	
Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
Line 2-29, less line 3-22, less line 3-29	\$ -	\$	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$	- \$	
Line 2-23, 1633 IIIC 3-22, 1633 IIIC 3-23	φ -	φ		φ	- p	-
3-31 Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year			
-or runa balance, candary r nom becember or phor year report	\$ -	\$	report	\$	- \$	_
2 22 Prior Poriod Adjustment (MUST explain)			Prior Period Adjustment (MUST explain)			
3-32 Prior Period Adjustment (MUST explain)	\$ -	\$	Prior Period Adjustment (MUST explain)	\$	- \$	-
3-33 Fund Balance, December 31			Net Position, December 31			
Sum of Lines 3-30, 3-31, and 3-32	¢	¢	Sum of Lines 3-30, 3-31, and 3-32	\$	¢	
This total should be the same as line 1-37.	\$-	1 •	 This total should be the same as line 1-37. not use this form. An audit may be required. See Section 29- 	· •	- \$	-

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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	PART 4 - DEBT OUTSTAND	ING, ISSUED, ANI) RETIRED	
	Please answer the following questions by marking the appropriate boxes.	YES	NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?		2	
4-2	Is the debt repayment schedule attached? If no, MUST explain:			
4-3	Is the entity current in its debt service payments? If no, MUST explain:			
4-4				
	Please complete the following debt schedule, if applicable: (please only include principal amounts) Outstanding at beginning of year* yee	during Retired during Out	standing at year-end	
	General obligation bonds \$\$	- \$ - \$	-	
	Revenue bonds \$ - \$	- \$ - \$	-	
	Notes/Loans \$ - \$ Leases \$ - \$	- \$ - \$ - \$ - \$	-	
	Developer Advances S - S	- 5 - 5	-	
	Other (specify): \$ - \$	- \$ - \$	-	
	TOTAL \$ - \$	- \$ - \$	-	
	*must agree to prior year ending ba		NO	
4-5	Please answer the following questions by marking the appropriate boxes. Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?	YES ज	NO	
	How much?		_	
If yes:	Date the debt was authorized: 5/6/2008			
4-6	Does the entity intend to issue debt within the next calendar year?		×	
If yes:	How much? \$			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		v	
If yes:	What is the amount outstanding? \$-	_	_	
4-8	Does the entity have any lease agreements? What is being leased?		3	
II yes:	What is the original date of the lease?			
	Number of years of lease?			
	Is the lease subject to annual appropriation?			
	What are the annual lease payments? \$			
	PART 5 - CASH AI	ND INVESTMENT	S	
	Please provide the entity's cash deposit and investment balances.	AMOUNT		Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ -		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DE	EPOSITS \$	-	
	Investments (if investment is a mutual fund, please list underlying investments):		1	
		<u> </u>		
5-3				
		\$ -		
	TOTAL INVES		-	
	TOTAL CASH AND INVES	TMENTS \$	-	
	Please answer the following question by marking in the appropriate box YE	ES NO	N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	ם נ	7	
	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-		2	
5-5	10.5-101, et seq. C.R.S.)? If no, MUST explain:		<u> </u>	
		7		

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	PART 6	- CAPITAL	ASSETS		
Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
1 Does the entity have capitalized assets?				7	
A Has the entity performed an annual inventory of capital assets in accordance MUST explain:	with Section 29-1-506, C	C.R.S.? If no,	ר ן	J	
3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions	Deletions	Year-End Balance	
Land	\$-	\$-	\$-	\$	•
Buildings		\$-	\$-		-
Machinery and equipment	\$ -	\$-	\$-	\$	•
Furniture and fixtures	\$ -	\$-	\$-	\$	•
Infrastructure	\$-	\$-	\$-	\$	-
Construction In Progress (CIP)	\$ -	\$-	\$-		-
Other (explain):	\$-	\$-	\$-	\$	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$-	\$-	\$	•
тот	TAL \$ -	\$ -	\$ -	\$	-
4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance	
Land	\$-			\$	•
Buildings	\$ -	\$ -	\$-	\$	· _
Machinery and equipment		\$-	\$-	Ψ	
Furniture and fixtures	\$-	\$-		\$	
Infrastructure	\$-	\$-	\$-	\$	-
Construction In Progress (CIP)	\$-	\$-	\$-	\$	•
Other (explain):	\$-			\$	
Accumulated Depreciation (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$	
TOT	TAL \$ -	\$-	\$ -	\$	
	* Must agree to prior yea	ar-end balance		•	

* Must agree to prior year-end balance

- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized

in accordance with the	government's capitalization	policy. Please	explain any discrepancy
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PART 7 - PENSION INFORMATION						
*		YES	NO	Please use this space to provide any explanations or comments:		
7-1 Does the entity have an "old hire" firefighters' pension plan?			$\overline{\checkmark}$			
7-2 Does the entity have a volunteer firefighters' pension plan?			<u>_</u>			
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 8 - I	<u>BUDGET INF(</u>	<u>DRMATIO</u>	Ν			
	Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:		
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	- 2					
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	V					
If yes:	Please indicate the amount appropriated for each fund separately for the year reported						
	Governmental/Proprietary Fund Name Total Approp	riations By Fund					
	General Fund \$	646,243					
	\$	-					
	\$	-					
	\$	-					
	PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)						

PART 9 - TAX PAYER'S BILL	LOF RIGHTS	(TABOR)	
Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	4		
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.			
PART 10 - GENERAL	INFORMATIO	N	
Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments
10-1 Is this application for a newly formed governmental entity?			
yes:	7		
Date of formation:			
		7	
10-2 Has the entity changed its name in the past or current year?			
Yes: NEW name			
PRIOR name			
10-3 Is the entity a metropolitan district? 10-4 Please indicate what services the entity provides:	✓		
10-4 Please indicate what services the entity provides: Streets, traffic & safety, water, sanitary sewer, storm drainage, park & recreation, transportation, television relay and mosquito control			
10-5 Does the entity have an agreement with another government to provide services?			
ives: List the name of the other governmental entity and the services provided:	<u>v</u>		
All services provided by Berthoud Heritage Metropolitan District No. 1.			
10-6 Does the entity have a certified mill levy?			
ves: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<u>×</u>		
Bond Redemption mills 55.664	_		
General/Other mills 16.699	_		
Total mills 72.363			
Please use this space to provide any additional explan-	ations or comments	not previously in	cluded:

		OSA USE ONI	_Y		
Entity Wide:	General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ Unrestricted Fund Balan 	\$ -	Total Tax Revenue	\$ 650,933	
Current Liabilities	\$ 3,054 Total Fund Balance	\$ -	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 831,232 PY Fund Balance	\$ -	Total Revenue	\$ 656,835	
	Total Revenue	\$ 656,835	Total Debt Service Principal	\$ -	
	Total Expenditures	\$ 656,835	Total Debt Service Interest	\$ -	
Governmental	Interfund In	\$ -			
Total Cash & Investments	\$ Interfund Out 	\$ -	Enterprise Funds		
Transfers In	\$ - Proprietary		Net Position	\$ -	
Transfers Out	\$ - Current Assets	\$ -	PY Net Position	\$ -	
Property Tax	\$ 604,945 Deferred Outflow	\$ -	Government-Wide		
Debt Service Principal	\$ Current Liabilities 	\$ -	Total Outstanding Debt	\$ -	
Total Expenditures	\$ 656,835 Deferred Inflow	\$ -	Authorized but Unissued	\$ 20,000,000	
Total Developer Advances	\$ Cash & Investments 	\$ -	Year Authorized	5/6/2008	
Total Developer Repayments	\$ - Principal Expense	\$			

PART 12 - GOVERNING BODY APPROVAL					
Please answer the following question by marking in the appropriate box	YES	NO			
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?					

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

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods: 1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Full Name Jon A. Turner	I,Jon A. Turne ^D ocuSigned by:, attest that I am a duly elected or appointed board member, and that I have personally review and approve this application for exemption from audit Signed Date: 3/18/2022 13:03:55 MDT My term Expires:A8768962828470
	Full Name	I,Christopher , PocuSigned by:
2	Christopher J. Frye	personally reviewed and approve the poplication for exemption flow events of 201 and 2
	Full Name	I,James I. Bridsal pocuSigned by:, attest that I am a duly elected or appointed board member, and that I have
3	James I. Birdsall	personally reviewed and approve this application for exemption from audit Signed James Diversion for exemption from audit Date: 3/16/2022 14:43:38 MDT My term Expire: EMetro2003D9140F
	Full Name	I,Elizabeth S. Birdsan, attest that I am a duly elected or appointed board member, and that I
4	Elizabeth S. Birdsall	have personally reviewed and approve this application for exemption from 22022 ^{lit.} 10:26:05 MDT Signed
	Full Name	I,Emily Kypec, attest that I am a duly elected or appointed board member, and that I
5	Emily Kupec	have personally revenue of this application for exemption from audit. Signed
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit. Signed My term Expires:
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit. Signed My term Expires:

APPLICATION FOR EXEMPTION FROM AUDIT

	SHORT FO	JRM			
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	trict No. 3	For the Year Ended		
ADDRESS	C/O Pinnacle Consulting Group, Inc.		12/31/21		
	550 W Eisenhower Blvd		or fiscal year ended:		
	Loveland, CO 80537				
CONTACT PERSON	Amanda Castle				
PHONE	970-669-3611				
EMAIL	amandac@pcgi.com				
FAX	970-669-3612				
P.	ART 1 - CERTIFICATIO	ON OF PREPARER			
I certify that I am skilled in govern	mental accounting and that the inform	nation in the application is comple	te and accurate, to the best of		
my knowledge.	-				
NAME:	Amanda Castle				
TITLE	District Accountant				
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.				
ADDRESS	550 W Eisenhower Blvd, Loveland, CC	0 80537			
PHONE	970-669-3611				
DATE PREPARED	2/17/2022				
PREPARER (SIGNATURE	REQUIRED)				
DocuSigned by:					
Imanda Kar (a DOCCAC3ACE1144D	ister				
	ng financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprietary	fund types				

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#		De	scription		Round to nearest Dollar	Please use this
2-1	Taxes: Prope	rty	(report mills levied in Ques	tion 10-6)	\$ 27	space to provide
2-2	Specif	ic owner	ship		\$ 2	any necessary
2-3	Sales	and use			\$ -	explanations
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 ag	ree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds				\$ -	
2-17	Developer Advances receiv	ed		(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capit	tal assets	5		\$ -	
2-19	Fire and police pension				\$ -	
2-20	Donations				\$ -	
2-21	Other (specify):				\$ -	
2-22					\$ -	
2-23					\$ -	
2-24		(add lin	es 2-1 through 2-23)	TOTAL REVENUE	\$ 30	

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
3-1	Administrative	\$	1 space to provide
3-2	Salaries	\$ -	any necessary
3-3	Payroll taxes	\$ -	explanations
3-4	Contract services	Ŧ	29
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
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) TOTAL EXPENDITURES/EXPENSES	\$	30
If TOTAL	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than	\$100.000 - STOP. You ma	v not use this
	ase use the "Application for Exemption from Audit - LONG FORM".		

	PART 4 - DEBT OUTSTANDING	G. ISSUE	D. AND RI	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S				V
4-2	Is the debt repayment schedule attached? If no. MUST explain				7
4-3	Is the entity current in its debt service payments? If no, MUST	Fexplain:			
]	
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 yea		Retired during year	Outstanding at year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$-	\$-	\$-	\$-
	Notes/Loans	\$-	\$ -	\$-	\$-
	Leases	\$-	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior	year ending balance	1 •	
	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?	\$	20,000,000		
	Date the debt was authorized:	5/6	/2008		
4-6	Does the entity intend to issue debt within the next calendar	year?			\checkmark
If yes:	How much?	\$	-]	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	e for?		1
If ves:		\$	-]	
4-8	Does the entity have any lease agreements?	<u> </u>			
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?	A			
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations of	or comments:		

	PART 5 - CASH AND INVESTME Please provide the entity's cash deposit and investment balances.		A	mount	,	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-	ן	
5-3			\$	-]	
5-5			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	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.		Г	٦	I	1
	seq., C.R.S.?		L	_	L	_
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		Г	-	1	n
	depository (Section 11-10.5-101, et seq. C.R.S.)?		L	_	<u></u>	

	PART 6 - CAPITAL ASSETS		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
6-1	Does the entity have capital assets?		V
6-2	Has the entity performed an annual inventory of capital assets in accordance with Sectio 29-1-506, C.R.S.,? If no, MUST explain:	n _	V
6-3	Balance - Additions (M	ust	Vear-End

beginni	ng of the	be inc	luded in	De	letions		ar-End alance
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
	beginni ye \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	beginning of the year*	beginning of the year* be inc Pa \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	beginning of the year* be included in Part 3) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	beginning of the year* be included in Part 3) De \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$	beginning of the year* be included in Part 3) Deletions \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	beginning of the year* be included in Part 3) Deletions Ye Bar \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$

Please use this space to provide any explanations or comments:

	PART 7 - PENSION INFORMA	TION			
	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?				v
7-2	Does the entity have a volunteer firefighters' pension plan?				\checkmark
If yes:	Who administers the plan?]	
	Indicate the contributions from:			-	
	Tax (property, SO, sales, etc.):	\$	-]	
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?				

Please use this space to provide any explanations or comments:

	PART 8 - BUDGET INFORMATION						
	Please answer the following questions by marking in the appropriate boxes.	Yes	No	N/A			
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?	V					
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:						

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

Governmental/Proprietary Fund Name	Total Appro	priations By Fund
General Fund	\$	128

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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.	\checkmark	
If no, MI	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?	Π	 [7]
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	\checkmark	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
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:		
-	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		\checkmark
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	\checkmark	
If yes:			
-	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		
	General/Other mills		50.000
	Total mills		50.000

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

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board reactions and that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for examption from audit. Signed Date: My term Expires:May 2023
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board members and that I have personally reviewed and approve this application for exemption from audit. Signed
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board members and that I have personally reviewed and approve this
Member 3	James I. Birdsall	application for exemption from audit. Signed James Bivilsall Date: <u>3/16/2022_d77dGaadBoil38_MDT</u> My term Expires: <u>May 2023</u>
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed CUMARCIN DIVESALL Date: 3/17/2028/sig20054266:05 MDT My term Expires: May 2022
	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board members and that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for exemption from audit. Signed Date:M1222324466324466324466324466324466324466324466324466324466324466324466324466324445 PDT My term Expires:May 2022
Board	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
Member 6		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:

	ID: EEB293		

104 (3), C.R.S.]

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Berthoud Heritage Metropolitan District 4	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/2021
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Amanda Castle	
PHONE	970-669-3611	
EMAIL	amandac@pcgi.com	
FAX	970-669-3612	
	CERTIFICATION OF PREPARER	

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Amanda Castle						
TITLE	LE District Accountant						
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.						
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537						
PHONE	970-669-3611						
DATE PREPARED							
RELATIONSHIP TO ENTITY	District Accountant						
PREPARER (SIGNATURE REQUIR	RED)						
Amanda Kae Castel							
Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status YES NO							
during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-							

 \checkmark

DocuSign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

NOTE: A	ttach additional sheets as necessary.	Governmen	tal Funds		Proprietary/Fi	iduciary Funds	
Line #	Description	General Fund	Capital Fund	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Assets			Assets			items on this page
1-1	Cash & Cash Equivalents	\$ - :	\$-	Cash & Cash Equivalents	\$-	\$-	
1-2	Investments	\$ - :	\$-	Investments	\$-	\$-]
1-3	Receivables	\$ - :	\$-	Receivables	\$-	\$ -	1
1-4	Due from Other Entities or Funds	\$ 724	\$-	Due from Other Entities or Funds	\$-	\$-]
1-5	Property Tax Receivable	\$ 206,600	\$-	Other Current Assets [specify]			_
	All Other Assets [specify]				\$-	\$-	
1-6		\$ - :	\$-	Total Current Assets	\$-	\$ -	
1-7		\$ - :	\$-	Capital Assets, net (from Part 6-4)	\$-	\$ -	-
1-8		\$ - :	\$-	Other Long Term Assets [specify]	\$-	\$ -	-
1-9		\$ - :	\$-		\$-	\$ -	-
1-10		\$ - :	\$-		\$-	\$ -	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 207,324	\$-	(add lines 1-1 through 1-10) TOTAL ASSETS	\$-	\$ -	-
	Deferred Outflows of Resources			Deferred Outflows of Resources			-
1-12	[specify]	\$ - :	\$-	[specify]	\$-	\$-]
1-13	[specify]	\$ - :	\$-	[specify]	\$-	\$ -	-
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ - :	\$-	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$-	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 207,324	\$-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$-	\$ -	
	Liabilities	· · · · · ·		Liabilities			-
1-16	Accounts Payable	\$ - :				\$-]
1-17	Accrued Payroll and Related Liabilities	•	\$-	Accrued Payroll and Related Liabilities	•	\$-	
1-18	Unearned Property Tax Revenue		\$-	Accrued Interest Payable		\$-	
1-19	Due to Other Entities or Funds	\$ 724		Due to Other Entities or Funds		\$ -	
1-20	All Other Current Liabilities		\$-	All Other Current Liabilities	•	\$-	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		\$-			\$-	_
1-22	All Other Liabilities [specify]		\$-	Proprietary Debt Outstanding (from Part 4-4)		\$ -	
1-23			\$-	Other Liabilities [specify]:	*	\$ -	_
1-24			\$-		\$-		_
1-25		\$ - :			\$-	+	
1-26			\$-		\$-	\$-	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 724	\$-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$-	\$-	
	Deferred Inflows of Resources			Deferred Inflows of Resources			-
1-28	Deferred Property Taxes	\$ 206,600		Pension Related	\$-	1 *	_
1-29	Other [specify]		\$ -	Other [specify]	\$ -	1.	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 206,600	\$-	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$-	\$-	
	Fund Balance	•	•	Net Position	•		1
	Nonspendable Prepaid	\$		Net Investment in Capital Assets	\$ -	\$ -	
	Nonspendable Inventory	· .	\$ <u>-</u>	E	•	•	1
1-33	Restricted [specify]		\$ -	Emergency Reserves		\$ -	-
1-34	Committed [specify]		\$-	Other Designations/Reserves	\$ -	\$ -	-
1-35	Assigned [specify]	· .	\$ <u>-</u>	Restricted	\$ -	\$ -	-
1-36	Unassigned:	\$ - :	\$-	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	-
1-37	Add lines 1-31 through 1-36			Add lines 1-31 through 1-36			
	This total should be the same as line 3-33			This total should be the same as line 3-33			
4.85	TOTAL FUND BALANCE	\$ - :	\$-	TOTAL NET POSITION	\$ -	\$ -	-
1-38	Add lines 1-27, 1-30 and 1-37			Add lines 1-27, 1-30 and 1-37			
	This total should be the same as line 1-15			This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	• • • • • • • • • • • • • • • • • • •	•	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	•	•	
	BALANCE	\$ 207,324	ې د		\$ -	\$-	l

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ntal Funds		Proprietary/	Fiduciary Funds	
ne #	Description	General Fund	Capital Fund	Description	Fund*	Fund*	Please use this space to provide explanation of a
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 143,367	\$-	Property [include mills levied in Question 10-6]	\$	- \$	-
-2	Specific Ownership	\$ 10,899	\$-	Specific Ownership	\$	- \$	-
-3	Sales and Use Tax	\$-	\$-	Sales and Use Tax	\$	- \$	-
-4	Other Tax Revenue [specify]:	\$-	\$-	Other Tax Revenue [specify]:	\$	- \$	-
-5		\$ -	\$-		\$	- \$	-
-6		\$ -	\$-		\$	- \$	-
-7		\$ -	\$-		\$	- \$	-
-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 154,266	\$-	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$	- \$	
-9	Licenses and Permits	\$-	\$-	Licenses and Permits	\$	- \$	-
10	Highway Users Tax Funds (HUTF)	\$-	\$-	Highway Users Tax Funds (HUTF)	\$	- \$	-
11	Conservation Trust Funds (Lottery)	\$ -	\$-	Conservation Trust Funds (Lottery)	\$	- \$	-
12	Community Development Block Grant	\$ -	\$-	Community Development Block Grant	\$	- \$	-
13	Fire & Police Pension	\$ -	\$-	Fire & Police Pension	\$	- \$	-
14	Grants	\$-	\$-	Grants	\$	- \$	-
15	Donations	\$-	\$-	Donations	\$	- \$	-
16	Charges for Sales and Services	\$-	\$-	Charges for Sales and Services	\$ ·	- \$	-
17	Rental Income	\$-	\$-	Rental Income	\$	- \$	-
18	Fines and Forfeits	\$-	\$-	Fines and Forfeits	\$	- \$	-
19	Interest/Investment Income	\$ 143	\$-	Interest/Investment Income	\$	- \$	-
20	Tap Fees	\$-	\$-	Tap Fees	\$	- \$	-
21	Proceeds from Sale of Capital Assets	\$-	\$-	Proceeds from Sale of Capital Assets	\$	- \$	-
22	All Other [specify]:	\$-	\$-	All Other [specify]:	\$	- \$	-
23		\$-	\$-		\$	- \$	-
24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 154,409	\$-	Add lines 2-8 through 2-23 TOTAL REVENUES		\$	-
	Other Financing Sources			Other Financing Sources			
25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$	- \$	-
26	Developer Advances	\$ -	\$ -	Developer Advances	\$.	- \$	-
27	Other [specify]:	\$-	\$-	Other [specify]:	\$	- \$	-
28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	- \$	GRAND TOTALS
29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES			Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	- \$ 154.		

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

		Gov	/ernme	ntal Funds		Proprietary/Fi	duciary Funds	Diagon une this enges to
Line #	Description	General Fu	und	Capital Fund	Description	Fund*	Fund*	Please use this space to provide explanation of an
	Expenditures				Expenses			items on this page
3-1	General Government	\$ 4	5,462	\$	General Operating & Administrative	\$-	\$	-
3-2	Judicial	\$	-	\$	Salaries	\$-	\$	-
3-3	Law Enforcement	\$		\$	Payroll Taxes S	\$ -	\$	-
3-4	Fire	\$	-	\$	Contract Services	\$ -	\$	-
3-5	Highways & Streets	\$	-	\$	Employee Benefits	\$ -	\$	-
3-6	Solid Waste	\$	-	\$	Insurance	\$ -	\$	-
3-7	Contributions to Fire & Police Pension Assoc.	\$	-	\$	Accounting and Legal Fees	\$ -	\$	-
3-8	Health	\$	-	\$	Repair and Maintenance	\$ -	\$	-
3-9	Culture and Recreation	\$		\$	Supplies	\$ -	\$	-
3-10	Transfers to other districts	\$		\$	Utilities		\$	-
3-11	Other [specify]:	\$		\$	Contributions to Fire & Police Pension Assoc.	- -	\$	-
3-12	Treasurer Fees		2,870	•	Other [specify]		\$	_
3-12	Payment to No. 1 for Debt		6,077				\$	-
3-14	Capital Outlay	\$ 10		\$	Capital Outlay		\$	
3-14	Debt Service	Ψ	-	ψ	Debt Service	φ	Ψ	
3-15	Principal (should match amount in 4-4)	\$	-	¢	Principal (should match amount in 4-4)	÷ .	\$	7
3-15		\$		\$	Interest		ъ \$	-
3-10	Bond Issuance Costs	\$		\$			ъ \$	-
		+					+	-
3-18	Developer Principal Repayments	\$		\$	Developer Principal Repayments		\$	-
3-19	Developer Interest Repayments	\$		\$	Developer Interest Repayments		\$	-
3-20	All Other [specify]:	\$		\$	All Other [specify]:		\$	
3-21		\$	-	\$		5 -	\$	- GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES		64,409	\$	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$-	\$	\$ 154,409
3-23	Interfund Transfers (In)	\$	-	\$	Net Interfund Transfers (In) Out	\$ -	\$	-
3-24	Interfund Transfers Out	\$		\$	Other [specify][enter negative for expense]		\$	
3-25	Other Expenditures (Revenues):	\$		\$	Depreciation		\$	
3-26		\$		\$	Other Financing Sources (Uses) (from line 2-28)		\$	-
3-27		\$		\$	Capital Outlay (from line 3-14)		\$	-
3-28		\$		\$	Debt Principal (from line 3-15, 3-18)		\$	-
3-29	(Add lines 3-23 through 3-28) TOTAL	÷		Ψ	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25,	Ψ	Ψ	
0-20	TRANSFERS AND OTHER EXPENDITURES				plus line 3-24) TOTAL GAAP RECONCILING ITEMS		•	
		\$	-	\$	plus line 3-24) TOTAL GAAP RECONCILING ITEMS	5 -	\$	
3-30	Excess (Deficiency) of Revenues and Other Financing				Net Increase (Decrease) in Net Position			
	Sources Over (Under) Expenditures				Line 2-29, less line 3-22, plus line 3-29, less line 3-23			
	Line 2-29, less line 3-22, less line 3-29	\$	-	\$		5 -	\$	-
					Net Position, January 1 from December 31 prior year			
3-31	Fund Balance, January 1 from December 31 prior year report				report	•	•	
		\$	-	\$			\$	-
	Prior Period Adjustment (MUST explain)	\$	-	\$		\$-	\$	-
	Fund Balance, December 31				Net Position, December 31			
3-33					Sum of Lines 3-30, 3-31, and 3-32			
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$			This total should be the same as line 1-37.		\$	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Docus	Sign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB				
	PART 4 - DEBT OUTSTA	ANDING, ISS	UED, Al	ND RETIRED	
	Please answer the following questions by marking the appropriate boxes.		YES	NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?			2	
4-2	Is the debt repayment schedule attached? If no, MUST explain:			<u>×</u>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:]		<u>v</u>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts) Outstanding at beginning of year*	Issued during Retin year	red during year	Dutstanding at year-end	
	General obligation bonds \$ \$		- :		
	Revenue bonds \$ - \$		- :		
	Notes/Loans \$ - \$ Leases \$ - \$				
	Leases \$ - \$ Developer Advances \$ - \$				
	Other (specify): \$ - \$				
	TOTAL S - S				
	*must agree to prior year er			•	
	Please answer the following questions by marking the appropriate boxes.		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		×]	
If yes:	How much? \$ 20,000,000				
n yoo.	Date the debt was authorized: 5/6/2008				
4-6	Does the entity intend to issue debt within the next calendar year?			¥	
If yes:	How much? \$ -			_	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			4	
If yes:	What is the amount outstanding? \$-		_	3	
4-8	Does the entity have any lease agreements? What is being leased?			<u></u>	
If yes:	What is the original date of the lease?				
	Number of years of lease?				
	Is the lease subject to annual appropriation?				
	What are the annual lease payments?		_	-	
	PART 5 - CAS	H AND INVE	STMEN	TS	
	Please provide the entity's cash deposit and investment balances.				Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$		TOTAL	r lease use this space to provide any explanations of comments.
5-2	Certificates of deposit	\$	-		
5-2		ASH DEPOSITS		÷ -	
	Investments (if investment is a mutual fund, please list underlying investments):		1.	*	
	Investments (if investment is a mutual runo, please list underlying investments):				
		\$	-		
5-3		\$\$			
			-		
				<u>в </u>	
	TOTAL CASH AND			р <u>-</u> Б -	
	Please answer the following question by marking in the appropriate box	YES	NO	N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			<i>✓</i>	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-			2	
0.0	10.5-101, et seq. C.R.S.)? If no, MUST explain:		_	-	

uSign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB					
	PART 6	- CAPITAL	ASSETS		
Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
1 Does the entity have capitalized assets?				7	
A Has the entity performed an annual inventory of capital assets in accordance MUST explain:	with Section 29-1-506, C	C.R.S.? If no,	ר ן	J	
3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions	Deletions	Year-End Balance	
Land	\$-	\$-	\$-	\$	•
Buildings		\$-	\$-		-
Machinery and equipment	\$ -	\$-	\$-	\$	•
Furniture and fixtures	\$ -	\$-	\$-	\$	•
Infrastructure	\$-	\$-	\$-	\$	-
Construction In Progress (CIP)	\$ -	\$-	\$-		-
Other (explain):	\$-	\$-	\$-	\$	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$-	\$-	\$	•
тот	TAL \$ -	\$ -	\$ -	\$	-
4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance	
Land	\$-			\$	•
Buildings	\$ -	\$ -	\$-	\$	· _
Machinery and equipment		\$-	\$-	Ψ	
Furniture and fixtures	\$-	\$-		\$	
Infrastructure	\$ -	\$-	\$-	\$	-
Construction In Progress (CIP)	\$-	\$-	\$-	\$	•
Other (explain):	\$-			\$	
Accumulated Depreciation (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$	
TOT	TAL \$ -	\$-	\$ -	\$	
	* Must agree to prior yea	ar-end balance		•	

* Must agree to prior year-end balance

- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized

in accordance with the	government's capitalization	policy. Please	explain any discrepancy
------------------------	-----------------------------	----------------	-------------------------

PART 7 - PENSION INFORMATION							
*		YES	NO	Please use this space to provide any explanations or comments:			
7-1 Does the entity have an "old hire" firefighters' pension plan?			$\overline{\checkmark}$				
7-2 Does the entity have a volunteer firefighters' pension plan?			<u>_</u>				
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 8 - BUDGET INFORMATION								
	Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:			
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance Section 29-1-113 C.R.S.? If no, MUST explain:	2						
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S. If no, MUST explain:	? 🛛						
If yes	Please indicate the amount appropriated for each fund separately for the year reported							
	Governmental/Proprietary Fund Name Total	Appropriations By Fund						
	General Fund \$	156,969						
	Capital Projects Fund \$	8,120,000						
	\$	-						
	\$	-						
	PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)							

	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	V		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve			
	requirement. All governments should determine if they meet this requirement of TABOR. PART 10 - GENERAL IN			
	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments
10-1	Is this application for a newly formed governmental entity?		V	
f yes				
	Date of formation:			
			~	
	Has the entity changed its name in the past or current year?	. –		
f Yes	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	×		
10-4	Please indicate what services the entity provides:	T		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, park & recreation, transportation, television relay and mosquito control	ļ		
10-5	Does the entity have an agreement with another government to provide services?	~		
f yes		_		
	All services provided by Berthoud Heritage Metropolitan District No. 1.			
1 0- 6	Does the entity have a certified mill levy?	<u></u>		
f yes	Please provide the number of mills levied for the year reported (do not enter \$ amounts):			
	Bond Redemption mills 38.965 General/Other mills 16.699			
	Total mills 55.664			
	Please use this space to provide any additional explanation	ons or comments	not previously i	ncluded:

OSA USE ONLY								
Entity Wide:		General Fund			Governmental Funds			Notes
Unrestricted Cash & Investments	\$	 Unrestricted Fund Balar 	\$	-	Total Tax Revenue	\$	154,266	
Current Liabilities	\$	724 Total Fund Balance	\$	-	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	206,600 PY Fund Balance	\$	-	Total Revenue	\$	154,409	
		Total Revenue	\$	154,409	Total Debt Service Principal	\$	-	
		Total Expenditures	\$	154,409	Total Debt Service Interest	\$	-	
Governmental		Interfund In	\$	-				
Total Cash & Investments	\$	 Interfund Out 	\$	-	Enterprise Funds			
Transfers In	\$	- Proprietary			Net Position	\$	-	
Transfers Out	\$	- Current Assets	\$	-	PY Net Position	\$	-	
Property Tax	\$	143,367 Deferred Outflow	\$		Government-Wide			
Debt Service Principal	\$	 Current Liabilities 	\$	-	Total Outstanding Debt	\$	-	
Total Expenditures	\$	154,409 Deferred Inflow	\$	-	Authorized but Unissued	\$	20,000,000	
Total Developer Advances	\$	 Cash & Investments 	\$		Year Authorized		5/6/2008	
Total Developer Repayments	\$	 Principal Expense 	\$	-				

PART 12 - GOVERNING BODY APPROVAL					
Please answer the following question by marking in the appropriate box	YES	NO			
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?					

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

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods: 1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Full Name Jon A. Turner	I,Jon A. furner, attest that I am a duly elected or appointed board member, and that I have personally review when a autor for exemption from audit Signed
2	Full Name Christopher J. Frye	I,ChristopherDocuSigned by: personally reviewed a spontage of the production for exemption from 20022 07:35:28 MDT Signed
3	Full Name James I. Birdsall	I,James Birdsall, attest that I am a duly elected or appointed board member, and that I have personally levid and and Birdsattapplication for exemption $5/16/2022$ 14:43:38 MDT Signed
4	Full Name Elizabeth S. Birdsall	I,Elizabeth S. Desiring and approve this application for exampling 75022 ulif. 10:26:05 MDT
5	Full Name Emily Kupec	I,Emily Kupec, attest that I am a duly elected or appointed board member, and that I have personal weithered and approve this application for exempting f/2022 ^{dit.} 14:11:45 PDT
6	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
7	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed My term Expires:

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT	FORM
-------	------

NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan District No. 5	For the Year Ended
ADDRESS	C/O Pinnacle Consulting Group, Inc.	12/31/21
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Amanda Castle	
PHONE	970-669-3611	
EMAIL	amandac@pcgi.com	
FAX	970-669-3612	
	PART 1 - CERTIFICATION OF PREPARER	
Leastify that Laws alvillad in ma	example as a subting and that the information in the application is comple-	

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:	Amanda Castle			
TITLE	District Accountant			
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.			
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537			
PHONE	970-669-3611			
DATE PREPARED	2/17/2022			

PREPARER (SIGNATURE REQUIRED)

-DocuSigned by: Amanda Kae Caster

Please indicate whether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types	V	

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
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ 6,998	space to provide
2-2	Specific o	ownership	\$ 532	any necessary
2-3	Sales and	use	\$ -	explanations
2-4	Other (sp	ecify):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	1
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		\$ -	1
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital a	assets	\$ -]
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -]
2-22			\$ -]
2-23			\$ -]
2-24	(8	add lines 2-1 through 2-23) TOTAL REVENUE	\$ 7,530	

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
3-1	Administrative	\$	140	space to provide
3-2	Salaries	\$	-	any necessary
3-3	Payroll taxes	\$	-	explanations
3-4	Contract services	\$	7,390	
3-5	Employee benefits	\$	-	
3-6	Insurance	\$	-	
3-7	Accounting and legal fees	\$	-	
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 Pa	, .	-	
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) TOTAL EXPENDITURES/EXPENS	SES \$	7,530	
If TOTAL	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER t	han \$10	0,000 - STOP. You may n	ot use this
	ase use the "Application for Exemption from Audit - LONG FORM".			

	PART 4 - DEBT OUTSTANDING	G. ISSUED	. AND RE	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S				V
4-2	Is the debt repayment schedule attached? If no. MUST explain				
]	
4-3	Is the entity current in its debt service payments? If no, MUS	Fexplain:			\checkmark
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$-	\$-	\$-	\$-
	Notes/Loans	\$-	\$-	\$-	\$-
	Leases	\$-	\$-	\$-	\$-
	Developer Advances	\$-	\$-	\$-	\$-
	Other (specify):	\$-	\$-	\$-	\$-
	TOTAL	\$-	\$-	\$-	\$-
		*must tie to prior ye	ar 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? How much?	¢	20,000,000	⊇	
If yes:	How much? Date the debt was authorized:	\$	20,000,000	ļ	
4.0		5/6/2	008	j _	✓
4-6	Does the entity intend to issue debt within the next calendar How much?	year?		<u>ר</u>	V
If yes: 4-7	Does the entity have debt that has been refinanced that it is s	till rosponsible f	-) N	
	What is the amount outstanding?	\$			V
If yes: 4-8	Does the entity have any lease agreements?	φ	-) N	
If yes:	What is being leased?]	
n yoo.	What is the original date of the lease?				
	Number of years of lease?			J	_
	Is the lease subject to annual appropriation?	-			
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

	Please provide the entity's cash deposit and investment balances.		An	nount		Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-	ן	
5-3			\$	-	1	
D- 3			\$	-]	
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	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.			1	ſ	V
	seq., C.R.S.?			1	L	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		Г	1	r	~
	depository (Section 11-10.5-101, et seq. C.R.S.)?		L	1	L	<u></u>

	PART 6 - CAPI	FAL ASSET	S		
	Please answer the following questions by marking in the appropriate bo	oxes.		Yes	No
6-1	Does the entity have capital assets?				V
6-2	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:				V
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance

	year*	Part 3)		alarioc
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Please use this space to provide any explanations or comments:

	PART 7 - PENSION INFORMA	TIC)N		
	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?				 Image: A start of the start of
7-2	Does the entity have a volunteer firefighters' pension plan?				 Image: A start of the start of
If yes:	Who administers the plan?				
-	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):				
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

Please use this space to provide any explanations or comments:

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 17,667

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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, M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?	Π	v
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	\checkmark	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		\checkmark
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	\checkmark	
If yes:			
-	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		_
	General/Other mills		55.664
	Total mills		55.664

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

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board members that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for exemption from audit. Signed Date: <u>3/18/20-2-A\$75趣通知的</u> 起和55. MDT My term Expires:May 2023
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or appointed board manher, and that I have personally reviewed and approve this
Board Member 2	Christopher J. Frye	application for exemption from audit. Signed Date:
	Print Board Member's Name	IJames I. Birdsall, and that I have personally reviewed and approve this
Board Member 3	James I. Birdsall	application for exemption from audit. Signed James Diversall Date: 3/16/2027/ECDAACD9140F My term Expires: May 2023
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board member band that I have personally reviewed and approve this application for exemption from audit. Signed
	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board members and that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for exemption from audit. Signed Date:May 2022
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:

	: EEB2935A-		

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-

104 (3), C.R.S.]

PREPARER (SIGNATURE REQUIRED)

ADD		DEVEN	IPTION	EDOM	
АГГ				FROM	AUDI

	LONG FORM					
NAME OF GOVERNMENT	Berthoud Heritage Metropolitan District 6	For the Year Ended				
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/2021				
	550 W Eisenhower Blvd	or fiscal year ended:				
	Loveland, CO 80537					
CONTACT PERSON	Amanda Castle					
PHONE	970-669-3611					
EMAIL	amandac@pcgi.com					
FAX	970-669-3612					
	CERTIFICATION OF PREPARER					
	t with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware cation if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.	that the Audit Law requires that a person				
NAME:	Amanda Castle					
TITLE	District Accountant					
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.					
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537					
PHONE	970-669-3611					
DATE PREPARED	2/17/2022					
RELATIONSHIP TO ENTITY	District Accountant					

YES

NO

 \checkmark

If Yes, date filed:

DocuSign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

NOTE: A	ttach additional sheets as necessary.	Covernmen	tol Fundo		Dronvictory/Fiduciory Fundo	
		Governmen			Proprietary/Fiduciary Funds	Please use this space to
Line #	Description	General Fund	Fund*	Description	Fund* Fund*	provide explanation of any
	Assets			Assets		items on this page
1-1	Cash & Cash Equivalents	\$ -	¢	Cash & Cash Equivalents	\$ - \$	
1-1	Investments		\$ <u>-</u>	Investments	\$ - \$	-
1-3	Receivables		\$	Receivables	\$ - \$	-
1-4	Due from Other Entities or Funds	\$ 914		Due from Other Entities or Funds	\$ - \$	-
1-5	Property Tax Receivable	\$ 206,949		Other Current Assets [specify]	Ψ Ψ	
	All Other Assets [specify]	¢ _200,010	÷		\$ - \$	-
1-6		\$ -	\$ -	Total Current Assets	· ·	-
1-7		\$-		Capital Assets, net (from Part 6-4)	\$ - \$	
1-8		\$-		Other Long Term Assets [specify]	\$ - \$	-
1-0		\$-			\$ - \$	-
1-10		\$-				-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS			(add lines 1-1 through 1-10) TOTAL ASSETS		-
	Deferred Outflows of Resources	201,000	•	Deferred Outflows of Resources	· · · · · ·	_
1-12	[specify]	\$ -	\$ -	[specify]	\$ - \$	-
1-13	[specify]	\$-		[specify]	\$ - \$	-
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	•		(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS		-
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS			TOTAL ASSETS AND DEFERRED OUTFLOWS		-
	Liabilities	•	•	Liabilities	• •	
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ - \$	-
1-17	Accrued Payroll and Related Liabilities	\$ -	\$-	Accrued Payroll and Related Liabilities	\$ - \$	-
1-18	Unearned Property Tax Revenue	\$ -	\$-	Accrued Interest Payable	\$ - \$	-
1-19	Due to Other Entities or Funds	\$ 914	\$-	Due to Other Entities or Funds	\$ - \$	-
1-20	All Other Current Liabilities	\$ -	\$-	All Other Current Liabilities	\$ - \$	-
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 914	\$-	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ - \$	-
1-22	All Other Liabilities [specify]	\$-	\$-	Proprietary Debt Outstanding (from Part 4-4)	\$ - \$	-
1-23		\$-	\$-	Other Liabilities [specify]:	\$ - \$	-
1-24		\$-	\$-		\$ - \$	-
1-25		\$-	\$-		\$ - \$	-
1-26		\$-	\$-		\$ - \$	-
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 914	\$-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ - \$	-
	Deferred Inflows of Resources			Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 206,949		Pension Related	\$ - \$	-
1-29	Other [specify]	\$-		Other [specify]	\$ - \$	-
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 206,949	\$-	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ - \$	-
	Fund Balance	•	•	Net Position		
	Nonspendable Prepaid	\$ -		Net Investment in Capital Assets	\$ - \$	
	Nonspendable Inventory	\$ -		5		_
1-33	Restricted [specify]	\$ -		Emergency Reserves	\$ - \$	-
1-34	Committed [specify]		\$ <u>-</u>	Other Designations/Reserves	\$ - \$	-
1-35	Assigned [specify]	\$ -		Restricted	\$ - \$	-
1-36	Unassigned:	\$ -	\$-	Undesignated/Unreserved/Unrestricted	\$ - \$	-
1-37	Add lines 1-31 through 1-36			Add lines 1-31 through 1-36		
	This total should be the same as line 3-33 TOTAL FUND BALANCE			This total should be the same as line 3-33 TOTAL NET POSITION		
4.00		\$ -	\$ -		\$ - \$	-
1-38	Add lines 1-27, 1-30 and 1-37			Add lines 1-27, 1-30 and 1-37		
	This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET		
	BALANCE	¢ 007.000	ſ.	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	s - s	
	BALANCE	\$ 207,863	р -		ιφ - ֆ	-

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ental Funds		Proprietary	/Fiduciary Funds	Plana and the second
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of an
٦	ax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ 181,125	\$-	Property [include mills levied in Question 10-6]	\$	- \$	-
2-2	Specific Ownership	\$ 13,769	\$-	Specific Ownership	\$	- \$	-
2-3	Sales and Use Tax	\$-	\$-	Sales and Use Tax	\$	- \$	-
2-4	Other Tax Revenue [specify]:	\$ -	\$-	Other Tax Revenue [specify]:	\$	- \$	-
2-5 I	nterest	\$ 5,685			\$	- \$	-
2-6		\$ -	\$-		\$	- \$	<u>·</u>
2-7		\$-	\$-		\$	- \$	·
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 200,580	\$-	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		- \$	
2-9	Licenses and Permits	\$-	\$-	Licenses and Permits	\$	- \$	-
10	Highway Users Tax Funds (HUTF)	\$ -	\$-	Highway Users Tax Funds (HUTF)	\$	- \$	-
·11	Conservation Trust Funds (Lottery)	\$ -	\$-	Conservation Trust Funds (Lottery)	\$	- \$	-]
-12	Community Development Block Grant	\$ -	\$-	Community Development Block Grant	\$	- \$	-]
-13	Fire & Police Pension	\$ -	\$-	Fire & Police Pension	\$	- \$	-
-14	Grants	\$-	\$-	Grants	\$	- \$	-
-15	Donations	\$-	\$-	Donations	\$	- \$	-
-16	Charges for Sales and Services	\$-	\$-	Charges for Sales and Services	\$	- \$	-
-17	Rental Income	\$-	\$-	Rental Income	\$	- \$	-
2-18	Fines and Forfeits	\$-	\$-	Fines and Forfeits	\$	- \$	-
-19	Interest/Investment Income	\$-	\$-	Interest/Investment Income	\$	- \$	-
-20	Tap Fees	\$-	\$-	Tap Fees	\$	- \$	-
-21	Proceeds from Sale of Capital Assets	\$ -	\$-	Proceeds from Sale of Capital Assets	\$	- \$	-
-22	All Other [specify]:	\$ -	\$-	All Other [specify]:	\$	- \$	<u>·</u>
-23		\$-	\$-		\$	- \$	· _
-24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$-	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	- \$	
	Other Financing Sources			Other Financing Sources			
·25	Debt Proceeds	\$ -	\$-	Debt Proceeds	\$	- \$	-
-26	Developer Advances	\$-	\$-	Developer Advances	\$	- \$	-
2-27	Other [specify]:	\$ -	\$-	Other [specify]:	\$	- \$	-
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES		s -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES		- \$	GRAND TOTALS
-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES			Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES		- \$	- \$ 200,

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

	Governme	Governmental Funds		Proprietary/Fiduciary Funds		Place use this energy to
Line # Description	General Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of an
Expenditures			Expenses			items on this page
3-1 General Government	\$ 45,425	\$	- General Operating & Administrative	\$ -	\$	-
3-2 Judicial	\$ -	\$	- Salaries	\$ -	\$	-
3-3 Law Enforcement	\$ -	\$	- Payroll Taxes	\$ -	\$	-
3-4 Fire	\$ -	\$	- Contract Services	\$ -	\$	-
3-5 Highways & Streets	\$ -	\$	- Employee Benefits	\$ -	\$	-
3-6 Solid Waste	\$ -	\$	- Insurance	\$ -	\$	-
3-7 Contributions to Fire & Police Pension Assoc.	\$ -	\$	- Accounting and Legal Fees	\$ -	\$	-
3-8 Health	\$ -	\$	- Repair and Maintenance	\$ -	\$	-
3-9 Culture and Recreation	\$ -	\$	- Supplies	\$ -	\$	-
3-10 Transfers to other districts	\$ -	\$		\$ -	\$	-
3-11 Other [specify]:	\$ -	\$	- Contributions to Fire & Police Pension Assoc.	\$ -	\$	-
3-12 Treasurer Fees	\$ 3,736			\$-	\$	-
3-13 Payment to No. 1 for Debt	\$ 151,418			\$-	\$	-
3-14 Capital Outlay		\$		\$ -	\$	-
Debt Service	Ψ	•	Debt Service	Ψ	Ψ	
3-15 Principal (should match amount in 4-4)	\$ -	\$		\$ -	\$	-
3-16 Interest	\$ -	\$		<u>\$</u> -	\$	_
3-17 Bond Issuance Costs	\$ -	1.		\$ -	\$	_
3-18 Developer Principal Repayments	\$ -	\$		\$ -	\$	_
3-19 Developer Interest Repayments		\$		\$ -	\$	_
3-20 All Other [specify]:		\$		\$ -	\$	_
3-21 All Other [specify].	\$ -	\$		<u> </u>	*	- GRAND TOTAL
Add lines 3-1 through 3-2			Add lines 3-1 through 3-21	φ		
3-22 TOTAL EXPENDITURE	\$ 200,580	\$	TOTAL EXPENSES	ک -	\$	\$ 200,580
3-23 Interfund Transfers (In)	\$-	\$	- Net Interfund Transfers (In) Out	\$-	\$	-
3-24 Interfund Transfers Out	\$-	\$	- Other [specify][enter negative for expense]	\$-	\$	-
3-25 Other Expenditures (Revenues):	\$-	\$	- Depreciation	\$-	\$	-
3-26	\$ -	\$	- Other Financing Sources (Uses) (from line 2-28)	\$ -	\$	-
3-27	\$ -	\$	- Capital Outlay (from line 3-14)	\$ -	\$	-
3-28	\$ -	\$	- Debt Principal (from line 3-15, 3-18)	\$ -	\$	-
3-29 (Add lines 3-23 through 3-28) TOTA			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25,			
TRANSFERS AND OTHER EXPENDITURE	s.	s	plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	s	-
3-30 Excess (Deficiency) of Revenues and Other Financing	*	•		*	•	-
Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
Line 2-29, less line 3-22, less line 3-29	\$ -	\$	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	s	-
	-			•	1	7
3-31 Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year			
	\$ -	\$	report	\$ -	\$	-
3-32 Prior Period Adjustment (MUST explain)	\$ -	\$	—	\$ -	\$	7
3-33 Fund Balance, December 31	φ -	φ	Net Position, December 31	φ -	φ	-
Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
This total should be the same as line 1-37.	\$ -	s		\$ -	s	-
		1.*	not use this form. An audit may be required. See Section 29-1-	•	1 •	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Docus	Sign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB				
	PART 4 - DEBT OUTSTA	ANDING, ISS	UED, Al	ND RETIRED	
	Please answer the following questions by marking the appropriate boxes.		YES	NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?			2	
4-2	Is the debt repayment schedule attached? If no, MUST explain:			2	
4-3	Is the entity current in its debt service payments? If no, MUST explain:]		<u>v</u>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts) Outstanding at beginning of year*	Issued during Retin year	red during year	Dutstanding at year-end	
	General obligation bonds \$ \$		- :		
	Revenue bonds \$ - \$		- :		
	Notes/Loans \$ - \$ Leases \$ - \$				
	Leases \$ - \$ Developer Advances \$ - \$				
	Other (specify): \$ - \$				
	TOTAL S - S				
	*must agree to prior year er			•	
	Please answer the following questions by marking the appropriate boxes.		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		×]	
If yes:	How much? \$ 20,000,000				
n yoo.	Date the debt was authorized: 5/6/2008				
4-6	Does the entity intend to issue debt within the next calendar year?			¥	
If yes:	How much? \$ -			_	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			4	
If yes:	What is the amount outstanding? \$-		_	3	
4-8	Does the entity have any lease agreements? What is being leased?			<u></u>	
If yes:	What is the original date of the lease?				
	Number of years of lease?				
	Is the lease subject to annual appropriation?				
	What are the annual lease payments?		_	-	
	PART 5 - CAS	H AND INVE	STMEN	TS	
	Please provide the entity's cash deposit and investment balances.				Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$		TOTAL	r lease use this space to provide any explanations of comments.
5-2	Certificates of deposit	\$	-		
5-2		ASH DEPOSITS		÷ -	
	Investments (if investment is a mutual fund, please list underlying investments):		1.	*	
	Investments (if investment is a mutual runo, please list underlying investments):				
		\$	-		
5-3		\$\$			
			-		
				<u>в </u>	
	TOTAL CASH AND			р <u>-</u> Б -	
	Please answer the following question by marking in the appropriate box	YES	NO	N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			<i>✓</i>	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-			2	
0.0	10.5-101, et seq. C.R.S.)? If no, MUST explain:		_	-	

uSign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB					
	PART 6	- CAPITAL	ASSETS		
Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
1 Does the entity have capitalized assets?				7	
A Has the entity performed an annual inventory of capital assets in accordance MUST explain:	with Section 29-1-506, C	C.R.S.? If no,	ר ן	J	
3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions	Deletions	Year-End Balance	
Land	\$-	\$-	\$-	\$	•
Buildings		\$-	\$-		-
Machinery and equipment	\$ -	\$-	\$-	\$	•
Furniture and fixtures	\$ -	\$-	\$-	\$	•
Infrastructure	\$-	\$-	\$-	\$	-
Construction In Progress (CIP)	\$ -	\$-	\$-		-
Other (explain):	\$-	\$-	\$-	\$	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$-	\$-	\$	•
тот	TAL \$ -	\$ -	\$ -	\$	-
4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance	
Land	\$-			\$	•
Buildings	\$ -	\$ -	\$-	\$	· _
Machinery and equipment		\$-	\$-	Ψ	
Furniture and fixtures	\$-	\$-		\$	
Infrastructure	\$-	\$-	\$-	\$	-
Construction In Progress (CIP)	\$-	\$-	\$-	\$	•
Other (explain):	\$-			\$	
Accumulated Depreciation (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$	
TOT	TAL \$ -	\$-	\$ -	\$	
	* Must agree to prior yea	ar-end balance		•	

* Must agree to prior year-end balance

- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized

in accordance with the	government's capitalization	policy. Please	explain any discrepancy
------------------------	-----------------------------	----------------	-------------------------

PART 7 - PENSION INFORMATION						
*		YES	NO	Please use this space to provide any explanations or comments:		
7-1 Does the entity have an "old hire" firefighters' pension plan?			$\overline{\checkmark}$			
7-2 Does the entity have a volunteer firefighters' pension plan?			<u>_</u>			
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 8 - BUDGET INFORMATION										
	Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:					
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	×.	Ш							
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	V								
If yes:	Please indicate the amount appropriated for each fund separately for the year reported									
	Governmental/Proprietary Fund Name Total Appropr	riations By Fund								
	General Fund \$	196,994								
	\$	-								
	\$	-								
	\$ -									
	PART 9 - TAX PAY	ER'S BILL O	PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)							

PART 9 - TAX PAYER'S BILL	LOF RIGHTS	(TABOR)	
Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	4		
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.			
PART 10 - GENERAL	INFORMATIO	N	
Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments
10-1 Is this application for a newly formed governmental entity?			
yes:	7		
Date of formation:			
		7	
10-2 Has the entity changed its name in the past or current year?			
Yes: NEW name			
PRIOR name			
10-3 Is the entity a metropolitan district? 10-4 Please indicate what services the entity provides:	✓		
10-4 Please indicate what services the entity provides: Streets, traffic & safety, water, sanitary sewer, storm drainage, park & recreation, transportation, television relay and mosquito control			
10-5 Does the entity have an agreement with another government to provide services?			
ives: List the name of the other governmental entity and the services provided:	<u>v</u>		
All services provided by Berthoud Heritage Metropolitan District No. 1.			
10-6 Does the entity have a certified mill levy?			
ves: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<u>×</u>		
Bond Redemption mills 55.664	_		
General/Other mills 16.699	_		
Total mills 72.363			
Please use this space to provide any additional explan-	ations or comments	not previously in	cluded:

OSA USE ONLY								
Entity Wide:		General Fund			Governmental Funds			Notes
Unrestricted Cash & Investments	\$	 Unrestricted Fund Balar 	ו \$	-	Total Tax Revenue	\$	200,580	
Current Liabilities	\$	914 Total Fund Balance	\$	-	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	206,949 PY Fund Balance	\$	-	Total Revenue	\$	200,580	
		Total Revenue	\$	200,580	Total Debt Service Principal	\$	-	
		Total Expenditures	\$	200,580	Total Debt Service Interest	\$	-	
Governmental		Interfund In	\$	-				
Total Cash & Investments	\$	 Interfund Out 	\$	-	Enterprise Funds			
Transfers In	\$	- Proprietary			Net Position	\$	-	
Transfers Out	\$	- Current Assets	\$	-	PY Net Position	\$	-	
Property Tax	\$	181,125 Deferred Outflow	\$		Government-Wide			
Debt Service Principal	\$	 Current Liabilities 	\$	-	Total Outstanding Debt	\$	-	
Total Expenditures	\$	200,580 Deferred Inflow	\$	-	Authorized but Unissued	\$	20,000,000	
Total Developer Advances	\$	 Cash & Investments 	\$		Year Authorized		5/6/2008	
Total Developer Repayments	\$	 Principal Expense 	\$	-				

PART 12 - GOVERNING BODY APPROVAL				
Please answer the following question by marking in the appropriate box	YES	NO		
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?				

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

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods: 1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Full Name Jon A. Turner	I,Jon A. Turner DocuSigned by:, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approximate application for exemption 189/189/2012 13:03:55 MDT
	Full Name	I,Christopher Doevsigned by:, attest that I am a duly elected or appointed board member, and that I have
2	Christopher J. Frye	personally evidence and another prove the application for exemption from application for exemption for exemption from application for exemption for exempt
	Full Name	DocuSigned by: μ, attest that I am a duly elected or appointed board member, and that I have
3	James I. Birdsall	personally reviewed and approve this application for exemptions from a comparison of the second seco
	Fuli Name	I,Elizabeth S. Birdsail, attest that I am a duly elected or appointed board member, and that I
4	Elizabeth S. Birdsall	have personally reviewed and approve this application for exemption fractional [10:26:05 MDT Signed
	Full Name	I,Emily KupecDocuSigned by:
5	Emily Kupec	have personal y remet and the personal y remet and the personal distribution for exemption from audit Signed
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit. Signed My term Expires:

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM						
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	rict No. 7	For the Year Ended			
ADDRESS	C/O Pinnacle Consulting Group, Inc.		12/31/21			
///////////////////////////////////////	550 W Eisenhower Blvd		or fiscal year ended:			
	Loveland, CO 80537					
CONTACT PERSON	Amanda Castle					
PHONE	970-669-3611					
EMAIL	amandac@pcgi.com					
FAX	970-669-3612					
P	ART 1 - CERTIFICATIO	ON OF PREPARER				
I certify that I am skilled in govern	mental accounting and that the inform		te and accurate, to the best of			
my knowledge.	U U					
NAME:	Amanda Castle					
TITLE	District Accountant					
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.					
ADDRESS	550 W Eisenhower Blvd, Loveland, CC	80537				
PHONE	970-669-3611					
DATE PREPARED	2/17/2022					
PREPARER (SIGNATURE REQUIRED)						
DocuSigned by	y:					
Imanda Kai Caster DOCC4C3ACF1144D						
		GOVERNMENTAL	PROPRIETARY			
Please indicate whether the followi	ng financial information is recorded	(MODIFIED ACCRUAL BASIS)	(CASH OR BUDGETARY BASIS)			
using Governmental or Proprietary	fund types	V V				

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
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ 6,696	space to provide
2-2	Specific o	ownership	\$ 509	any necessary
2-3	Sales and	use	\$ -	explanations
2-4	Other (sp	ecify):	\$ -	
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		\$ -	1
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital a	assets	\$ -]
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -]
2-22			\$ -]
2-23			\$ -]
2-24	(8	add lines 2-1 through 2-23) TOTAL REVENUE	\$ 7,205	

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				
3-1	Administrative	\$	134	space to provide				
3-2	Salaries	\$	-	any necessary				
3-3	Payroll taxes	\$	-	explanations				
3-4	Contract services	\$	7,071					
3-5	Employee benefits	\$	-					
3-6	Insurance	\$	-					
3-7	Accounting and legal fees	\$	-					
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 P	art 4) \$	-					
3-18	Debt service interest	\$	-					
3-19	Repayment of Developer Advance Principal (should agree with line	e 4-4) \$	-					
3-20	Repayment of Developer Advance Interest	\$	-					
3-21	Contribution to pension plan (should agree to line	e 7-2) \$	-					
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line	e 7-2) \$	-					
3-23	Other (specify):							
3-24		\$	-					
3-25		\$	-					
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENS	SES \$	7,205					
If TOTAL	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER	than \$1	00,000 - STOP. You may n	ot use this				
	orm. Please use the "Application for Exemption from Audit - LONG FORM".							

	PART 4 - DEBT OUTSTANDING	G. ISSUED	. AND RE	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S				V
4-2	Is the debt repayment schedule attached? If no. MUST explain				
]	
4-3	Is the entity current in its debt service payments? If no, MUS			\checkmark	
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$-	\$-	\$-	\$-
	Notes/Loans	\$-	\$-	\$-	\$-
	Leases	\$-	\$-	\$-	\$-
	Developer Advances	\$-	\$-	\$-	\$-
	Other (specify):	\$-	\$-	\$-	\$-
	TOTAL	\$-	\$-	\$-	\$-
		*must tie to prior ye	ar 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? How much?	¢	20,000,000	⊇	
If yes:	How much? Date the debt was authorized:	\$	20,000,000	ļ	
4.0		5/6/2	008	j _	✓
4-6	Does the entity intend to issue debt within the next calendar How much?	year?		<u>ר</u>	V
If yes: 4-7	Does the entity have debt that has been refinanced that it is s	till rosponsible f	-) N	
	What is the amount outstanding?	\$			V
If yes: 4-8	Does the entity have any lease agreements?	φ	-) N	
If yes:	What is being leased?]	
n yoo.	What is the original date of the lease?				
	Number of years of lease?			J	_
	Is the lease subject to annual appropriation?	-			
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

	Please provide the entity's cash deposit and investment balances.		An	nount		Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-	ן	
5-3			\$	-	1	
5-5			\$	-]	
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	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.			1	ſ	V
	seq., C.R.S.?			1	L	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		Г	1	r	~
	depository (Section 11-10.5-101, et seq. C.R.S.)?		L	1	L	<u></u>

	PART 6 - CAPI	TAL ASSET	S		
	Please answer the following questions by marking in the appropriate bo	oxes.		Yes	No
6-1	Does the entity have capital assets?				V
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:					V
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance

	year*	Part 3)		alarioc
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Please use this space to provide any explanations or comments:

	PART 7 - PENSION INFORMA		N		
	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?				\checkmark
7-2					\checkmark
If yes:					
-	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):				
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		

Please use this space to provide any explanations or comments:

Plea	and an environment of a first state of the second state of the sec			
	ase answer the following questions by marking in the appropriate boxes.	Yes	No	N/A
	d the entity file a budget with the Department of Local Affairs for the rrent year in accordance with Section 29-1-113 C.R.S.?	V		
	d the entity pass an appropriations resolution, in accordance with Section -1-108 C.R.S.? If no, MUST explain:	V		

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund		
General Fund	\$	7,198	

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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.	V	
If no, MI	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
n yes.			
10-3	Is the entity a metropolitan district?	v	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	\checkmark	
If yes:	List the name of the other governmental entity and the services provided:		
2	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		\checkmark
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	\checkmark	
If yes:			
, -	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		
	General/Other mills		20.000
	Total mills		20.000

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

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board meaning and that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for exemption from audit. Signed Date: <u>3/18/2022875898138ED030.55</u> MDT My term Expires: May 2023
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board member and that I have personally reviewed and approve this application for exemption from audit. Signed
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board members apd that I have personally reviewed and approve this
Member 3	James I. Birdsall	application for exemption from audit. Signed James Bivisall Date: 3/16/2022-treb4243:38. MDT My term Expires: May 2023
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board members and that I have personally reviewed and approve this application for exemption from audit. Signed
Doord	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board members, and that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for exemption from audit. Signed Date: 3/16/2022954462464261AA45 PDT My term Expires: May 2022
Board	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
Member 6		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:

D O'				7000000
DocuSign Envelope	ID: EEB2935	DA-19AA-455A	-9E43-B4D	10EECCCEB

A DD	N EOD	EVEMDTI	ON FROM	
AFF				AUDIT

	LONG FORM	
NAME OF GOVERNMENT	Berthoud Heritage Metropolitan District 8	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/2021
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Amanda Castle	
PHONE	970-669-3611	
EMAIL	amandac@pcgi.com	
FAX	970-669-3612	
	CERTIFICATION OF PREPARER	
	nt with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware lication if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.	that the Audit Law requires that a person
NAME:	Amanda Castle	
TITLE	District Accountant	
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.	
ADDRESS	550 W Eisenhower Blvd, Loveland, CO 80537	
PHONE	970-669-3611	
DATE PREPARED	2/17/2022	
RELATIONSHIP TO ENTITY DocuSigned by:	District Accountant	
PREPARER (SIGNATURE REQU		
Imanda Kae	laster	
D0CC4C3ACF1144D		

YES

NO

 \checkmark

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

If Yes, date filed:

DocuSign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund NOTE: Attach additional sheets as necessary.

NOTE: A	ttach additional sheets as necessary.	Governmen	tal Funds		Proprietary/Fi	duciary Funds	
Line #	Description	Gerneral Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any items on this page
	Assets	•		Assets	-		
1-1	Cash & Cash Equivalents	\$ -		Cash & Cash Equivalents		\$ -	-
1-2	Investments Receivables		\$ <u>-</u> \$-	Investments Receivables	\$ -	\$ - \$ -	-
1-3 1-4	Due from Other Entities or Funds		• - \$ -	Due from Other Entities or Funds	\$ - \$ -	\$ - \$ -	-
1-4	Property Tax Receivable	\$ 213,426		Other Current Assets [specify]	φ -	φ -]
1-5	All Other Assets [specify]	φ 210,420	Ψ		\$ -	\$ -	1
1-6		\$ -	- ÷	Total Current Assets	· .	\$ -	
1-7		*	\$	Capital Assets, net (from Part 6-4)	\$ -	\$ -	-
1-8			\$	Other Long Term Assets [specify]	\$ -	\$ -	-
1-9		•	\$	other Long form Abbeto [specify]	\$ -	\$ -	-
1-10		•	\$		\$ -	\$ -	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS			(add lines 1-1 through 1-10) TOTAL ASSETS	1	\$ -	
	Deferred Outflows of Resources	.,		Deferred Outflows of Resources			4
1-12	[specify]	\$ -	\$ -	[specify]	\$ -	\$-]
1-13	[specify]	\$ -	\$-	[specify]	\$ -	\$ -	1
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$-	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$-	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 213,996	\$-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$-	\$-]
	Liabilities			Liabilities			-
1-16	Accounts Payable		\$	Accounts Payable		\$ -	
1-17	Accrued Payroll and Related Liabilities		\$-	Accrued Payroll and Related Liabilities		\$ -	
1-18	Unearned Property Tax Revenue		\$ -	Accrued Interest Payable		\$ -	
1-19	Due to Other Entities or Funds		\$	Due to Other Entities or Funds	· · · · · · · · · · · · · · · · · · ·	\$ -	
1-20	All Other Current Liabilities		<u> </u>	All Other Current Liabilities	· · · · · · · · · · · · · · · · · · ·	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		\$ <u>-</u>	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	•	\$ -	
1-22	All Other Liabilities [specify]		\$ <u>-</u>	Proprietary Debt Outstanding (from Part 4-4)	· · · · · · · · · · · · · · · · · · ·	\$ -	-
1-23 1-24		•	\$ <u>-</u> \$-	Other Liabilities [specify]:	•	\$ - \$ -	-
1-24			<u> </u>		\$ \$	\$ - \$	-
1-25		•	⊅ - \$ -		• - \$ -	\$ - \$ -	-
1-20	(add lines 1-21 through 1-26) TOTAL LIABILITIES	•		(add lines 1-21 through 1-26) TOTAL LIABILITIES		\$ - \$	
	Deferred Inflows of Resources	ψ 5/0		Deferred Inflows of Resources	φ -	φ -	1
1-28	Deferred Property Taxes	\$ 213,426		Pension Related	\$ -	\$ -	1
1-29	Other [specify]		\$	Other [specify]	\$ -	\$ -	-
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS			(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	•		
	Fund Balance			Net Position		1.	1
1-31	Nonspendable Prepaid	\$ -	\$-	Net Investment in Capital Assets	\$ -	\$ -	1
1-32	Nonspendable Inventory	\$ -	\$-				-
1-33	Restricted [specify]	\$ -	\$-	Emergency Reserves	\$-	\$-]
1-34	Committed [specify]	\$-	\$-	Other Designations/Reserves	\$-	\$-]
1-35	Assigned [specify]	•	\$-	Restricted	\$-	\$-	
1-36	Unassigned:	\$ -	\$-	Undesignated/Unreserved/Unrestricted	\$-	\$-	
1-37	Add lines 1-31 through 1-36			Add lines 1-31 through 1-36			
	This total should be the same as line 3-33			This total should be the same as line 3-33			
	TOTAL FUND BALANCE	\$ -	\$-	TOTAL NET POSITION	\$ -	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37			Add lines 1-27, 1-30 and 1-37			
	This total should be the same as line 1-15			This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	0		TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	•		
	BALANCE	\$ 213,996	5 -	POSITION	\$ -	\$-	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ental Funds		Proprietary	/Fiduciary Funds	
e #	Description	Gerneral Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of a
	Fax Revenue			Tax Revenue			items on this page
-1	Property [include mills levied in Question 10-6]	\$ 112,830	\$ -	Property [include mills levied in Question 10-6]	\$	- \$	-
-2	Specific Ownership	\$ 8,577	\$-	Specific Ownership	\$	- \$	-
-3	Sales and Use Tax	\$-	\$-	Sales and Use Tax	\$	- \$	-
4	Other Tax Revenue [specify]:	\$-	\$-	Other Tax Revenue [specify]:	\$	- \$	-
5		\$-	\$-		\$	- \$	-
-6		\$-	\$-		\$	- \$	-
7		\$-	\$-		\$	- \$	-
8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 121,407	\$-	Add lines 2-1 through 2-7 TOTAL TAX REVENUE		- \$	-
9	Licenses and Permits	\$-	\$-	Licenses and Permits	\$	- \$	-
0	Highway Users Tax Funds (HUTF)	\$-	\$-	Highway Users Tax Funds (HUTF)	\$	- \$	-
1	Conservation Trust Funds (Lottery)	\$-	\$-	Conservation Trust Funds (Lottery)	\$	- \$	-
12	Community Development Block Grant	\$-	\$ -	Community Development Block Grant	\$	- \$	-
13	Fire & Police Pension	\$-	\$-	Fire & Police Pension	\$	- \$	-
4	Grants	\$-	\$-	Grants	\$	- \$	-
5	Donations	\$-	\$-	Donations	\$	- \$	-
16	Charges for Sales and Services	\$-	\$-	Charges for Sales and Services	\$	- \$	-
17	Rental Income	\$-	\$-	Rental Income	\$	- \$	-
18	Fines and Forfeits	\$-	\$-	Fines and Forfeits	\$	- \$	-
19	Interest/Investment Income	\$ 3,096	\$-	Interest/Investment Income	\$	- \$	-
20	Tap Fees	\$-	\$-	Tap Fees	\$	- \$	-
21	Proceeds from Sale of Capital Assets	\$-	\$-	Proceeds from Sale of Capital Assets	\$	- \$	-
22	All Other [specify]:	\$-	\$-	All Other [specify]:	\$	- \$	-
23		\$-	\$-		\$	- \$	-
24	Add lines 2-8 through 2-23 TOTAL REVENUES		\$-	Add lines 2-8 through 2-23 TOTAL REVENUES		- \$	-
	Other Financing Sources			Other Financing Sources			
25	Debt Proceeds	\$-	\$ -	Debt Proceeds	\$	- \$	-
26	Developer Advances	\$ -	\$ -	Developer Advances	\$	- \$	-
27	Other [specify]:	\$ -	\$ -	Other [specify]:	\$	- \$	-
28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES		\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES		- \$	GRAND TOTALS
29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES			Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES		- \$	- \$ 124

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

	Governm	ental Funds		Proprietary/F	iduciary Funds	Place use this encode
Line # Description	Gerneral Fund	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of an
Expenditures			Expenses			items on this page
3-1 General Government	\$ 28,196	\$ -	General Operating & Administrative	\$ -	\$	
3-2 Judicial	\$ -	\$ -	Salaries	\$ -	\$	-
3-3 Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$	-
3-4 Fire	\$ -	\$ -	Contract Services	\$ -	\$	-
3-5 Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$	-
3-6 Solid Waste	\$ -	\$ -	Insurance	\$ -	\$	-
3-7 Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$	-
3-8 Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$	-
3-9 Culture and Recreation	\$-	\$ -	Supplies	\$ -	\$	-
3-10 Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$	-
3-11 Other [specify]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$	-
3-12 Payment to No. 1 for Debt	\$ 93,988	\$ -	Other [specify]	\$ -	\$	-
3-13 Treasurer Fees	\$ 2,319	\$-]	\$ -	\$	-
3-14 Capital Outlay	\$-	\$-	Capital Outlay	\$ -	\$	-
Debt Service	<u></u>		Debt Service	<u>-</u>		
3-15 Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$	-
3-16 Interest	\$ -	\$ -	Interest	\$ -	\$	-
3-17 Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$	-
3-18 Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$	-
3-19 Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$	-
3-20 All Other [specify]:	\$ -	\$ -	All Other [specify]:	\$ -	\$	-
3-21	\$ -	\$ -		\$ -	\$	- GRAND TOTAL
3-22 Add lines 3-1 through 3-21 TOTAL EXPENDITURES		\$-	Add lines 3-1 through 3-21 TOTAL EXPENSES		\$	- \$ 124,503
3-23 Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$	-
3-24 Interfund Transfers Out	\$ -	\$ -	Other [specify][enter negative for expense]	\$ -	\$	-
3-25 Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$	-
3-26	\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$	-
3-27	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$	-
3-28	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$	-
3-29 (Add lines 3-23 through 3-28) TOTAL			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25,			
TRANSFERS AND OTHER EXPENDITURES	۹ ۲.	s -	plus line 3-24) TOTAL GAAP RECONCILING ITEMS		s	
3-30 Excess (Deficiency) of Revenues and Other Financing	Ψ	Ψ	1	Ψ		
Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	s	-
,	Ψ	₩		.	¥	_
3-31 Fund Balance, January 1 from December 31 prior year report			Net Position, January 1 from December 31 prior year			
	\$ -	\$ -	report	\$ -	\$	-
3-32 Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$	
3-33 Fund Balance, December 31	φ -	φ -	Net Position, December 31	φ -	φ	-
Sum of Lines 3-30, 3-31, and 3-32			Sum of Lines 3-30, 3-31, and 3-32			
This total should be the same as line 1-37.	s -	\$	This total should be the same as line 1-37.	\$ -	\$	-
F GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREA		OTOD V				

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Docus	Sign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB				
	PART 4 - DEBT OUTSTA	ANDING, ISS	UED, Al	ND RETIRED	
	Please answer the following questions by marking the appropriate boxes.		YES	NO	Please use this space to provide any explanations or comments:
4-1	Does the entity have outstanding debt?			2	
4-2	Is the debt repayment schedule attached? If no, MUST explain:			2	
4-3	Is the entity current in its debt service payments? If no, MUST explain:]		<u>v</u>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts) Outstanding at beginning of year*	Issued during Retin year	red during year	Dutstanding at year-end	
	General obligation bonds \$ \$		- :		
	Revenue bonds \$ - \$		- :		
	Notes/Loans \$ - \$ Leases \$ - \$				
	Leases \$ - \$ Developer Advances \$ - \$				
	Other (specify): \$ - \$				
	TOTAL S - S				
	*must agree to prior year er			•	
	Please answer the following questions by marking the appropriate boxes.		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		×]	
If yes:	How much? \$ 20,000,000				
n yoo.	Date the debt was authorized: 5/6/2008				
4-6	Does the entity intend to issue debt within the next calendar year?			¥	
If yes:	How much? \$ -			_	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			4	
If yes:	What is the amount outstanding? \$-		_	3	
4-8	Does the entity have any lease agreements? What is being leased?			<u></u>	
If yes:	What is the original date of the lease?				
	Number of years of lease?				
	Is the lease subject to annual appropriation?				
	What are the annual lease payments?		_	-	
	PART 5 - CAS	H AND INVE	STMEN	TS	
	Please provide the entity's cash deposit and investment balances.				Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$		TOTAL	r lease use this space to provide any explanations of comments.
5-2	Certificates of deposit	\$	-		
5-2		ASH DEPOSITS		÷ -	
	Investments (if investment is a mutual fund, please list underlying investments):		1.	*	
	Investments (if investment is a mutual runo, please list underlying investments):				
		\$	-		
5-3		\$\$			
			-		
				<u>в</u> -	
	TOTAL CASH AND			р <u>-</u> Б -	
	Please answer the following question by marking in the appropriate box	YES	NO	N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?			<i>✓</i>	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-			2	
0.0	10.5-101, et seq. C.R.S.)? If no, MUST explain:		_	-	

uSign Envelope ID: EEB2935A-79AA-455A-9E43-B4D76EECCCEB					
	PART 6	- CAPITAL	ASSETS		
Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
1 Does the entity have capitalized assets?				7	
A Has the entity performed an annual inventory of capital assets in accordance MUST explain:	with Section 29-1-506, C	C.R.S.? If no,	ר ן	J	
3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions	Deletions	Year-End Balance	
Land	\$-	\$-	\$-	\$	•
Buildings		\$-	\$-		-
Machinery and equipment	\$ -	\$-	\$-	\$	•
Furniture and fixtures	\$ -	\$-	\$-	\$	•
Infrastructure	\$-	\$-	\$-	\$	-
Construction In Progress (CIP)	\$ -	\$-	\$-		-
Other (explain):	\$-	\$-	\$-	\$	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$-	\$-	\$	•
тот	TAL \$ -	\$ -	\$ -	\$	-
4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance	
Land	\$-			\$	•
Buildings	\$ -	\$ -	\$-	\$	· _
Machinery and equipment		\$-	\$-	Ψ	
Furniture and fixtures	\$-	\$-		\$	
Infrastructure	\$ -	\$-	\$-	\$	-
Construction In Progress (CIP)	\$-	\$-	\$-	\$	•
Other (explain):	\$-			\$	
Accumulated Depreciation (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$	
TOT	TAL \$ -	\$-	\$ -	\$	
	* Must agree to prior yea	ar-end balance		•	

* Must agree to prior year-end balance

- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized

in accordance with the	government's capitalization	policy. Please	explain any discrepancy
------------------------	-----------------------------	----------------	-------------------------

PART 7 - PE	ENSION INF	ORMATIO	N	
*		YES	NO	Please use this space to provide any explanations or comments:
7-1 Does the entity have an "old hire" firefighters' pension plan?			$\overline{\checkmark}$	
7-2 Does the entity have a volunteer firefighters' pension plan?			<u>_</u>	
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 8 - B	UDGET INF	<u> DRMATIOI</u>	N	
Please answer the following question by marking in the appro	priate box	YES	NO	N/A	Please use this space to provide any explanations or comments:
Bid the entity file a current year budget with the Department o Section 29-1-113 C.R.S.? If no, MUST explain:	f Local Affairs, in accordance with	2	Ц		
8-2 Did the entity pass an appropriations resolution in accordance If no, MUST explain:	e with Section 29-1-108 C.R.S.?	Ø			
If yes: Please indicate the amount appropriated for each fund separa	tely for the year reported				
Governmental/Proprietary Fund Name	Total Appropria	ations By Fund			
General Fund	\$	129,600			
	\$	-			
	\$	-			
	\$	-			
	PART 9 - TAX PAY	ER'S BILL O	F RIGHTS	(TABOR)	

PART 9 - TAX PAYER'S BILL	LOF RIGHTS	(TABOR)	
Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	4		
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.			
PART 10 - GENERAL	INFORMATIO	N	
Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments
10-1 Is this application for a newly formed governmental entity?			
yes:	7		
Date of formation:			
		7	
10-2 Has the entity changed its name in the past or current year?			
Yes: NEW name			
PRIOR name			
10-3 Is the entity a metropolitan district? 10-4 Please indicate what services the entity provides:	✓		
10-4 Please indicate what services the entity provides: Streets, traffic & safety, water, sanitary sewer, storm drainage, park & recreation, transportation, television relay and mosquito control			
10-5 Does the entity have an agreement with another government to provide services?			
ives: List the name of the other governmental entity and the services provided:	<u>v</u>		
All services provided by Berthoud Heritage Metropolitan District No. 1.			
10-6 Does the entity have a certified mill levy?			
ves: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<u>×</u>		
Bond Redemption mills 55.664	_		
General/Other mills 16.699	_		
Total mills 72.363			
Please use this space to provide any additional explan-	ations or comments	not previously in	cluded:

			OSA USE ONI	_Y		
Entity Wide:	General Fund			Governmental Funds		Notes
Unrestricted Cash & Investments	\$ Unrestricted Fund Balar 	ו \$	-	Total Tax Revenue	\$ 121,407	
Current Liabilities	\$ 570 Total Fund Balance	\$	-	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 213,426 PY Fund Balance	\$	-	Total Revenue	\$ 124,503	
	Total Revenue	\$	124,503	Total Debt Service Principal	\$ -	
	Total Expenditures	\$	124,503	Total Debt Service Interest	\$ -	
Governmental	Interfund In	\$	-			
Total Cash & Investments	\$ Interfund Out 	\$	-	Enterprise Funds		
Transfers In	\$ - Proprietary			Net Position	\$ -	
Transfers Out	\$ - Current Assets	\$	-	PY Net Position	\$ -	
Property Tax	\$ 112,830 Deferred Outflow	\$		Government-Wide		
Debt Service Principal	\$ Current Liabilities 	\$	-	Total Outstanding Debt	\$ -	
Total Expenditures	\$ 124,503 Deferred Inflow	\$	-	Authorized but Unissued	\$ 20,000,000	
Total Developer Advances	\$ Cash & Investments 	\$		Year Authorized	5/6/2008	
Total Developer Repayments	\$ - Principal Expense	\$	-			

PART 12 - GOVERNING BODY APPROVAL					
Please answer the following question by marking in the appropriate box	YES	NO			
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?					

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

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods: 1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

	Print the names of <u>ALL</u> members of the governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Full Name Jon A. Turner	I,Jon A. Turner_DocuSigned by:, attest that I am a duly elected or appointed board member, and that I have personally reviewed and another the application for exempting /128/20022 13:03:55 MDT Signed
2	Full Name Christopher J. Frye	I,Christopher J. Frye personally reviewed an strong of the provide the provided by: Signed
3	Full Name James I. Birdsall	I,James I. Erdsall, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption for applitude 2012 14:43:38 MDT Signed
4	Full Name Elizabeth S. Birdsall	I,Elizabeth S. Birdsall, attest that I am a duly elected or appointed board member, and that I have personally redewed and approve this application for exemption from audit. Signed
5	Full Name Emily Kupec	I,Emily Kupec, attest that I am a duly elected or appointed board member, and that I have personally Environmentation for exempting f 2022 ^[iit.] 14:11:45 PDT Date: Date:
6	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
7	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

APPLICATION FOR EXEMPTION FROM AUDIT

	SHORT FO	DRM	
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	rict No. 10	For the Year Ended
ADDRESS	C/O Pinnacle Consulting Group, Inc.		12/31/21
		or fiscal year ended:	
	Loveland, CO 80537		
CONTACT PERSON	Amanda Castle		
PHONE	970-669-3611		
EMAIL	amandac@pcgi.com		
FAX	970-669-3612		
P	ART 1 - CERTIFICATIO	ON OF PREPARER	
I certify that I am skilled in govern	mental accounting and that the inform	ation in the application is comple	te and accurate, to the best of
my knowledge.	-		
NAME:	Amanda Castle		
TITLE	District Accountant		
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.		
ADDRESS	550 W Eisenhower Blvd, Loveland, CC	80537	
PHONE	970-669-3611		
DATE PREPARED	2/16/2022		
PREPARER (SIGNATURE	REQUIRED)		
DocuSigned by: Mmanda Kau	Canter		
D0CC4C3ACF1144D			
Please indicate whether the followi	ng financial information is recorded	GOVERNMENTAL	PROPRIETARY
using Governmental or Proprietary	-	(MODIFIED ACCRUAL BASIS)	(CASH OR BUDGETARY BASIS)

PART 2 - REVENUE

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

Line#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$-	space to provide
3-2	Salaries		\$-	any necessary
3-3	Payroll taxes		\$-	explanations
3-4	Contract services		\$-	
3-5	Employee benefits		\$-	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$-]
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) TOTAL EXPL	ENDITURES/EXPENSES	\$-	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line a ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G, ISSUED	, AND RE	TIRED	
	Please answer the following questions by marking the		·	Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S				
4-2	Is the debt repayment schedule attached? If no. MUST explain				
4-3	Is the entity current in its debt service payments? If no, MUS	Fexplain:			
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$-	\$ -
	Leases	\$ -	\$-	\$-	\$ -
	Developer Advances	\$ -	\$-	\$ -	\$-
	Other (specify):	\$ -	\$-	\$-	\$-
	TOTAL	\$ -	\$-	\$-	\$ -
		*must tie to prior ye	Ŧ	· •	ι Ψ
	Please answer the following questions by marking the appropriate boxes		g	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			v	
If yes:	How much?	\$	90,000,000.00		
-	Date the debt was authorized:	3/23/2	2021		
4-6	Does the entity intend to issue debt within the next calendar	year?		,	
If yes:	How much?	\$	16,750,000.00		
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	for?	′	v
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?			, 	
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?				
	Is the lease subject to annual appropriation?	•			
	What are the annual lease payments?	\$	-	Į	
	Please use this space to provide any	explanations or	comments:		

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	Т	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-]	
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes	. N	lo	N	I/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.					
	seq., C.R.S.?					
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		_			
	depository (Section 11-10.5-101, et seq. C.R.S.)?				~	
lf no, M	UST use this space to provide any explanations:					

Furniture and fixtures

Construction In Progress (CIP)

Accumulated Depreciation

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPIT	AL ASSET	S		
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?				V
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in accordance	with Section		
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$-	\$-
	Buildings	\$-	\$-	\$-	\$ -
	Machinery and equipment	\$-	\$-	\$-	\$ -

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	PART 7 - PENSION INFORMA	TION		
	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?			\checkmark
7-2	Does the entity have a volunteer firefighters' pension plan?			\checkmark
If yes:	Who administers the plan?]	
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):	\$-	7	
	State contribution amount:	\$-	1	
	Other (gifts, donations, etc.):	\$-		
	TOTAL	\$-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$-		
	1?			

Please use this space to provide any explanations or comments:

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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)]?	v	
	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, M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		v
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
II yes.			
10-3	Is the entity a metropolitan district?	2	
	Please indicate what services the entity provides:	—	—
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	V	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		\checkmark
If yes:	Date Filed:		
J -			
10-6	Does the entity have a certified Mill Levy?		
If yes:			
п усэ.	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills		-

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?

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board members and that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for examption from audit. Signed JW WWW Date3/16/2022 + At 4:927:0MDT My term Expires: May 2022
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board members and that I have personally reviewed and approve this application for exemption from audit. Signed
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board member and that I have personally reviewed and approve this
Member 3	James I. Birdsall	application for exemption from audit. Signed James Divisal Date: 3/16/2022 + E14col&b290FMDT My term Expires: May 2022
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board members and that I have personally reviewed and approve this application for exemption from andity
Board	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board membership and that I have personally reviewed and approve this
Member 5	Emily Kupec	application for exemption from audit. Signed Date: 3/21/2022 49509660866574PDT My term Expires: May 2023
Board	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.
Member 6		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:

APPLICATION FOR EXEMPTION FROM AUDIT

	SHORT FO	DRM	
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	rict No. 11	For the Year Ended
ADDRESS	C/O Pinnacle Consulting Group, Inc.		12/31/21
ADDILEGO	550 W Eisenhower Blvd		or fiscal year ended:
	Loveland, CO 80537		or moour your on a out
CONTACT PERSON	Amanda Castle		
PHONE	970-669-3611		
EMAIL	amandac@pcgi.com		
FAX	970-669-3612		
P	ART 1 - CERTIFICATIC	ON OF PREPARER	
I certify that I am skilled in govern	mental accounting and that the inform	ation in the application is comple	te and accurate, to the best of
my knowledge.	-		
NAME:	Amanda Castle		
TITLE	District Accountant		
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.		
ADDRESS	550 W Eisenhower Blvd, Loveland, CO	80537	
PHONE	970-669-3611		
DATE PREPARED	2/16/2022		
PREPARER (SIGNATURE			
DocuSigned by	y:		
Imanda	Kae Caster		
D0CC4C3ACF1			
		GOVERNMENTAL	PROPRIETARY
	ng financial information is recorded	(MODIFIED ACCRUAL BASIS)	(CASH OR BUDGETARY BASIS)
using Governmental or Proprietary	tuna types	V	

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#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$-	space to provide
3-2	Salaries		\$-	any necessary
3-3	Payroll taxes		\$-	explanations
3-4	Contract services		\$-	
3-5	Employee benefits		\$-	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$-]
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) TOTAL EXPL	ENDITURES/EXPENSES	\$-	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line a ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G, ISSUED	, AND RE	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1					v
4-2	Is the debt repayment schedule attached? If no. MUST explain				
4-3	Is the entity current in its debt service payments? If no, MUS	Fexplain:			
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstanding at
	(please only include principal amounts)(enter all amount as positive numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$-	\$ -	\$ -
	Developer Advances	\$ -	\$-	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$-	\$-
	TOTAL	\$ -	\$-	\$-	\$-
		*must tie to prior ve	ar ending balance	•	•
	Please answer the following guestions by marking the appropriate boxes	1 7	3	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			v	
If yes:	How much?	\$	90,000,000.00		
	Date the debt was authorized:	3/23/2	2021		
4-6	Does the entity intend to issue debt within the next calendar	year?			\checkmark
If yes:	How much?	\$	-]	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	for?		v
If yes:	What is the amount outstanding?	\$	-]	
4-8	Does the entity have any lease agreements?			, 	v
If yes:	What is being leased?]	
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	•			
	What are the annual lease payments?	\$	-	Į	
	Please use this space to provide any	explanations or	comments:		

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	T	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-]	
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes		lo	1	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				2	
	seq., C.R.S.?					
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		_			
	depository (Section 11-10.5-101, et seq. C.R.S.)?				1	
lf no, M	UST use this space to provide any explanations:					

Furniture and fixtures

	PART 6 - CAPIT	AL ASSET	S		
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?		V		
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:				
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$-	\$-
	Buildings	\$-	\$-	\$-	\$ -
	Machinery and equipment	\$-	\$-	\$-	\$-

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	Furniture and fixtures	Φ	-	Þ	- Þ	-	⊅	-
	Infrastructure	\$	-	\$	- \$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	- \$	-	\$	-
	Other (explain):	\$	-	\$	- \$	-	\$	-
	Accumulated Depreciation	\$	-	\$	- \$	-	\$	-
	TOTAL	\$	-	\$	- \$	-	\$	-
	Please use this space to provide any	explan	ations or	comments	5:			
	PART 7 - PENSION			TION				
	Please answer the following questions by marking in the appropriate box	(es.				Yes		No
7-1	Does the entity have an "old hire" firefighters' pension plan?						ľ	\checkmark
7-2	Does the entity have a volunteer firefighters' pension plan?						ľ	~
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 re	etiree a	s of Jan	\$	-			

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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.	\checkmark	
If no, Ml	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?	Π	7
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
n yoo.			
10-3	Is the entity a metropolitan district?	v	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	\checkmark	
If yes:	List the name of the other governmental entity and the services provided:		
-	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		\checkmark
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?		\checkmark
If yes:			
,	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		_
	General/Other mills		
	Total mills		_

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?

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column belo	
Board Member 1	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board membership that I have personally reviewed and approve this	
	Jon A. Turner	application for exemption from audit. Signed Date ³ /16/2022 14475286A830B4MDT My term Expires:May 2022	
Board Member 2	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or	
	Christopher J. Frye	appointed board membas _{ig} and that I have personally reviewed and approve this application for exemption from a with Signed Date: 3/17/2022 487184120E-MDT My term Expires: May 2022	
Board Member 3	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board members and that I have personally reviewed and approve this	
	James I. Birdsall	application for exemption from audit. Signed Date: 3/16/2022	
Board Member 4	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or	
	Elizabeth S. Birdsall	appointed board member and that I have personally reviewed and approve this application for exemption from audit. Signed Eugalutic Divisal Date: 3/18/2022 Jetter States MDT My term Expires: May 2023	
	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board memberigrand that I have personally reviewed and approve this	
Board Member 5	Emily Kupec	application for exerention from audit. Signed Date: 3/21/2022 - 9936982654APDT My term Expires: May 2023	
Board Member	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	
6		Date: My term Expires:	
Board Member 7	Print Board Member's Name	I	

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM						
NAME OF GOVERNMENT	For the Year Ended					
ADDRESS	Berthoud-Heritage Metropolitan District No. 12 C/O Pinnacle Consulting Group, Inc.		12/31/21			
	550 W Eisenhower Blvd	or fiscal year ended:				
	Loveland, CO 80537	, , , , , , , , , , , , , , , , , , ,				
CONTACT PERSON	Amanda Castle					
PHONE						
MAIL amandac@pcgi.com						
FAX 970-669-3612						
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:	Amanda Castle					
TITLE District Accountant						
FIRM NAME (if applicable) Pinnacle Consulting Group, Inc.						
ADDRESS 550 W Eisenhower Blvd, Loveland, CO 80537						
PHONE 970-669-3611						
DATE PREPARED 2/16/2022						
PREPARER (SIGNATURE REQUIRED)						
DocuSigned by:						
Umanda Kai Castel						
D0CC4C3ACE1144D	·	GOVERNMENTAL	PROPRIETARY			
	ring financial information is recorded	(MODIFIED ACCRUAL BASIS)	(CASH OR BUDGETARY BASIS)			
using Governmental or Proprieta	ry fund types	V				
		1				

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#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$-	space to provide
3-2	Salaries		\$-	any necessary
3-3	Payroll taxes		\$-	explanations
3-4	Contract services		\$-	
3-5	Employee benefits		\$-	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$-]
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) TOTAL EXPL	ENDITURES/EXPENSES	\$-	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line a ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G, ISSUED	, AND RE	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S		v		
4-2	Is the debt repayment schedule attached? If no. MUST explain				
4-3	Is the entity current in its debt service payments? If no, MUS	Fexplain:			
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstanding at
	(please only include principal amounts)(enter all amount as positive numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$-	\$ -	\$ -
	Developer Advances	\$ -	\$-	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$-	\$-
	TOTAL	\$ -	\$-	\$-	\$-
		*must tie to prior ve	ar ending balance	•	•
	Please answer the following guestions by marking the appropriate boxes	1 7	3	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			v	
If yes:	How much?	\$	90,000,000.00		
	Date the debt was authorized:	3/23/2	2021		
4-6	Does the entity intend to issue debt within the next calendar	year?			\checkmark
If yes:	How much?	\$	-]	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	for?		v
If yes:	What is the amount outstanding?	\$	-]	
4-8	Does the entity have any lease agreements?			, 	v
If yes:	What is being leased?]	
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	•			
	What are the annual lease payments?	\$	-	Į	
	Please use this space to provide any	explanations or	comments:		

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	T	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-]	
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes		lo	1	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				2	
	seq., C.R.S.?					
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		_			
	depository (Section 11-10.5-101, et seq. C.R.S.)?				1	
lf no, M	UST use this space to provide any explanations:					

Furniture and fixtures

Construction In Progress (CIP)

Infrastructure

Other (explain):

	PART 6 - CAPIT	AL ASSET	S		
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?		V		
6-2	6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:				
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$-	\$-
	Buildings	\$-	\$-	\$-	\$ -
	Machinery and equipment	\$-	\$-	\$-	\$-

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	Accumulated Depreciation	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
	Please use this space to provide any o	explan	ations or	comme	ents:				
	PART 7 - PENSION	NF	DRMA	IOIT	N				
	Please answer the following questions by marking in the appropriate boxe	s.				١	/es		No
7-1	Does the entity have an "old hire" firefighters' pension plan?								~
7-2	Does the entity have a volunteer firefighters' pension plan?						l		~
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 re- 1?	tiree a	s of Jan	\$	-				
	Discos use this space to provide only	wolon	ationa ar	0.0100.000					

Please use this space to provide any explanations or comments:

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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.	\checkmark	
If no, Ml	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?	Π	7
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
n yoo.			
10-3	Is the entity a metropolitan district?	v	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	\checkmark	
If yes:	List the name of the other governmental entity and the services provided:		
-	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		\checkmark
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?		\checkmark
If yes:			
,	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		_
	General/Other mills		
	Total mills		_

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?

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board membershand that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for exemption from audit. Signed JW WWW Date: 3/16/2022 Attended and approve this My term Expires: May 2022
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board member and that I have personally reviewed and approve this application for exemption from audit. Signed
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board member and that I have personally reviewed and approve this
Board Member 3	James I. Birdsall	application for exemption from audit. Signed James Diversall Date: 3/16/2022 May 2022
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board member and that I have personally reviewed and approve this application for exemption from audit. Signed
Board	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board, memolasinand that I have personally reviewed and approve this
Member 5	Emily Kupec	application for execution for the audit. Signed Date: 3/21/2022-+9:09:09:09:00:00:00:00:00:00:00:00:00:00
Board	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.
Member 6		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:

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM						
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	rict No. 13	For the Year Ended			
ADDRESS						
550 W Eisenhower Blvd or fiscal						
	Loveland, CO 80537					
CONTACT PERSON	Amanda Castle					
PHONE	970-669-3611					
EMAIL	amandac@pcgi.com					
FAX	970-669-3612					
P	ART 1 - CERTIFICATIO	DN OF PREPARER				
I certify that I am skilled in govern	mental accounting and that the inform	ation in the application is comple	te and accurate, to the best of			
my knowledge.	-					
NAME:	Amanda Castle					
TITLE	District Accountant					
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.					
ADDRESS	550 W Eisenhower Blvd, Loveland, CC	80537				
PHONE	970-669-3611					
DATE PREPARED	2/16/2022					
PREPARER (SIGNATURE REQUIRED)						
DocuSigned by:						
Umanda Kar Caster						
	na financial information in recorded	GOVERNMENTAL	PROPRIETARY			
	ng financial information is recorded	(MODIFIED ACCRUAL BASIS)	(CASH OR BUDGETARY BASIS)			
using Governmental or Proprietary	using Governmental or Proprietary fund types					

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#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$-	space to provide
3-2	Salaries		\$-	any necessary
3-3	Payroll taxes		\$-	explanations
3-4	Contract services		\$-	
3-5	Employee benefits		\$-	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$-]
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) TOTAL EXPL	ENDITURES/EXPENSES	\$-	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line a ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G, ISSUED	, AND RE	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S				v
4-2	Is the debt repayment schedule attached? If no. MUST explain				
4-3	Is the entity current in its debt service payments? If no, MUS	Fexplain:			
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstanding at
	(please only include principal amounts)(enter all amount as positive numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$-	\$ -	\$ -
	Developer Advances	\$ -	\$-	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$-	\$-
	TOTAL	\$ -	\$-	\$-	\$-
		*must tie to prior ve	ar ending balance	•	•
	Please answer the following guestions by marking the appropriate boxes	1 7	3	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			v	
If yes:	How much?	\$	90,000,000.00		
	Date the debt was authorized:	3/23/2	2021		
4-6	Does the entity intend to issue debt within the next calendar	year?			\checkmark
If yes:	How much?	\$	-]	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	for?		v
If yes:	What is the amount outstanding?	\$	-]	
4-8	Does the entity have any lease agreements?			, 	v
If yes:	What is being leased?]	
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	•			
	What are the annual lease payments?	\$	-	Į	
	Please use this space to provide any	explanations or	comments:		

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	T	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-]	
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes		lo	1	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				2	
	seq., C.R.S.?					
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		_			
	depository (Section 11-10.5-101, et seq. C.R.S.)?				1	
lf no, M	UST use this space to provide any explanations:					

Machinery and equipment

Construction In Progress (CIP)

Furniture and fixtures

Infrastructure

Other (explain):

	PART 6 - CAPIT	AL ASSET	S		
	Please answer the following questions by marking in the appropriate boxe	es.		Yes	No
6-1	Does the entity have capital assets?				V
6-2	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:				v
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$-	\$-
	Buildings	\$-	\$-	\$-	\$-

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Other (explain).	Φ	-	φ	-	φ	-	Þ	-
Accumulated Depreciation	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	-	\$	-	\$	-	\$	-
Please use this space to provi	de any explanat	tions or	comm	ents:				
PART 7 - PENS	ION INFO	RMA	TIO	Ν				
Please answer the following questions by marking in the appropr	iate boxes.				Ye	es	N	0
7-1 Does the entity have an "old hire" firefighters' pension	plan?						\checkmark	
7-2 Does the entity have a volunteer firefighters' pension p	plan?						\checkmark	
If yes: Who administers the plan?]			
Indicate the contributions from:					-			
Tax (property, SO, sales, etc.):		\$	-]			
State contribution amount:			\$	-	1			
Other (gifts, donations, etc.):			\$	-	1			
TOTAL			\$	-				
What is the monthly benefit paid for 20 years of service 1?	e per retiree as	of Jan	\$	-				
Please use this space to provi	de any explanat	tions or	comm	ents:				

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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.	\checkmark	
If no, Ml	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?	Π	7
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
n yoo.			
10-3	Is the entity a metropolitan district?	v	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	\checkmark	
If yes:	List the name of the other governmental entity and the services provided:		
-	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		\checkmark
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?		\checkmark
If yes:			
,	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		_
	General/Other mills		
	Total mills		_

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?

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board membershall that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for exemption from audit. Signed Date: Juit 14:272-33 Date: My term Expires: May 2022
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board membersignand, that I have personally reviewed and approve this application for exemption from and the second se
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 3	James I. Birdsall	application for exemption from audit. Signed
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board member and that I have personally reviewed and approve this application for exemption from audit. Signed
	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board member and that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for exemption from audit. Signed Date: 3/21/2022PDT My term Expires:May 2023
Board	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
Member 6		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:

APPLICATION FOR EXEMPTION FROM AUDIT

	SHORT FO	DRM				
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	trict No. 14	For the Year Ended			
ADDRESS	C/O Pinnacle Consulting Group, Inc.		12/31/21			
	550 W Eisenhower Blvd					
	Loveland, CO 80537		or fiscal year ended:			
CONTACT PERSON	Amanda Castle					
PHONE	970-669-3611					
EMAIL	amandac@pcgi.com					
FAX	970-669-3612					
Р	ART 1 - CERTIFICATIO	ON OF PREPARER				
I certify that I am skilled in govern	mental accounting and that the inform	ation in the application is comple	te and accurate, to the best of			
my knowledge.	0		,			
NAME:	Amanda Castle					
TITLE	District Accountant					
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.					
ADDRESS	550 W Eisenhower Blvd, Loveland, CC	80537				
PHONE	970-669-3611					
DATE PREPARED	2/16/2022					
PREPARER (SIGNATURE REQUIRED)						
DocuSigned by: Mmanda Kai Caster DOCC4C3ACF1144D						
Please indicate whether the followi	ng financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)			
using Governmental or Proprietary fund types						

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#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$-	space to provide
3-2	Salaries		\$-	any necessary
3-3	Payroll taxes		\$-	explanations
3-4	Contract services		\$-	
3-5	Employee benefits		\$-	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$-]
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) TOTAL EXPL	ENDITURES/EXPENSES	\$-	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line a ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G. ISSU	ED	. Al		ETIR	ED		
	Please answer the following questions by marking the			,			Yes		No
4-1]	Ľ	
4-2	Is the debt repayment schedule attached? If no. MUST explai]		
]			
4-3	Is the entity current in its debt service payments? If no, MUS	F explain:]		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding end of prior y			ed during year		d during vear		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Leases	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):		-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must tie to pr	ior vez	Ŧ	ng balance	Ψ		ļΨ	
	Please answer the following questions by marking the appropriate boxes				ig balaries	۲	Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					[~		
If yes:	How much?	\$	ç	90,000	0,000.00]			
	Date the debt was authorized:	3	/23/2	021		1			
4-6	Does the entity intend to issue debt within the next calendar How much?	year?				, 1			~
If yes: 4-7	Does the entity have debt that has been refinanced that it is s	till responsi	hle fr	or?) r	7	i	
If yes:						1	_		
4-8	Does the entity have any lease agreements?	Ψ			-	J r	7	i	
If yes:	What is being leased?					ן ו			
II yes.	What is the original date of the lease?					1			
	Number of years of lease?					1			
	Is the lease subject to annual appropriation?	L				, [ļ	
	What are the annual lease payments?	\$			-)			
	Please use this space to provide any	explanation	s or o	comn	nents:	,			

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		An	nount	Т	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	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.			1	- 	1
	seq., C.R.S.?					-
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public			1	~	1
	depository (Section 11-10.5-101, et seq. C.R.S.)?		L	I	U	1
f no, M	UST use this space to provide any explanations:					

Furniture and fixtures

Construction In Progress (CIP)

Accumulated Depreciation

Infrastructure

Other (explain):

TOTAL

PART 6 - CAPITAL ASSETS						
	Please answer the following questions by marking in the appropriate box	es.		Yes	No	
6-1	Does the entity have capital assets?		V			
6-2	6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:					
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance	
	Land	\$-	\$-	\$-	\$-	
	Buildings	\$-	\$-	\$-	\$ -	
	Machinery and equipment	\$-	\$-	\$-	\$ -	

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	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?			\checkmark				
7-2	Does the entity have a volunteer firefighters' pension plan?			~				
If yes:	Who administers the plan?]					
	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):	\$-	7					
	State contribution amount:	\$-	1					
	Other (gifts, donations, etc.):	\$-						
	TOTAL	\$-						
	What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$-						
	1?							

Please use this space to provide any explanations or comments:

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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)]?	v	
	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, M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		v
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
II yes.			
10-3	Is the entity a metropolitan district?	2	
	Please indicate what services the entity provides:	—	—
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	V	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		\checkmark
If yes:	Date Filed:		
J -			
10-6	Does the entity have a certified Mill Levy?		
If yes:			
п усэ.	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills		-

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL		
Please answer the following question by marking in the appropriate box	YES	NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

• The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.

• The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.

• Office of the State Auditor staff will not coordinate obtaining signatures.

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

1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print the names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner,attest I am a duly elected or appointed board mambers, and that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for exemption from audit. Signed Date: Date: My term Expires: May 2022
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board membersigand, that I have personally reviewed and approve this application for exemption from a with application for exemption from a with a signed
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board members apple that I have personally reviewed and approve this
Member 3	James I. Birdsall	application for exemption from audit. Signed James Bivisall Date: 3/16/2022 #771:00AAB 91209MDT My term Expires: May 2022
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board meanshard and that I have personally reviewed and approve this application for exemption from audit. Signed CUCANCIU DIVISALL Date: 3/18/2022-988823926285428 MDT My term Expires: May 2023
	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board member wand that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for exemption from audit. Signed Date: 3/21/2022524660926084.57 PDT My term Expires:May 2023
Board	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
Member 6		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:

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM							
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	rict No. 15	For the Year Ended				
ADDRESS	12/31/21						
///////////////////////////////////////	C/O Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd	or fiscal year ended:					
	Loveland, CO 80537						
CONTACT PERSON	Amanda Castle						
PHONE	970-669-3611						
EMAIL	amandac@pcgi.com						
FAX	970-669-3612						
Р	ART 1 - CERTIFICATIO	ON OF PREPARER					
I certify that I am skilled in govern	nmental accounting and that the inform		te and accurate, to the best of				
my knowledge.	C C						
NAME:	Amanda Castle						
TITLE	District Accountant						
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.						
ADDRESS	550 W Eisenhower Blvd, Loveland, CC	80537					
PHONE	970-669-3611						
DATE PREPARED	2/16/2022						
PREPARER (SIGNATURE REQUIRED)							
DocuSigned by: Umanda Kar Caster DOCC4C3ACF1144D							
	ing financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)				
using Governmental or Proprietary	r fund types						

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#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$-	space to provide
3-2	Salaries		\$-	any necessary
3-3	Payroll taxes		\$-	explanations
3-4	Contract services		\$-	
3-5	Employee benefits		\$-	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$-]
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) TOTAL EXPL	ENDITURES/EXPENSES	\$-	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line a ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G. ISSU	ED	. Al		ETIR	ED		
	Please answer the following questions by marking the			,			Yes		No
4-1]	Ľ	
4-2	Is the debt repayment schedule attached? If no. MUST explai]		
]			
4-3	Is the entity current in its debt service payments? If no, MUS	F explain:]		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding end of prior y			ed during year		d during vear		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Leases	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):		-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must tie to pr	ior vez	Ŧ	ng balance	Ψ		ļΨ	
	Please answer the following questions by marking the appropriate boxes				ig balaries	۲	Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					[~		
If yes:	How much?	\$	ç	90,000	0,000.00]			
	Date the debt was authorized:	3	/23/2	021		1			
4-6	Does the entity intend to issue debt within the next calendar How much?	year?				, 1			~
If yes: 4-7	Does the entity have debt that has been refinanced that it is s	till responsi	hle fr	or?) r	7	i	
If yes:	What is the amount outstanding?	\$				1	_		
4-8	Does the entity have any lease agreements?	Ψ			-	J r	7	i	
If yes:	What is being leased?					ן ו			
II yes.	What is the original date of the lease?					1			
	Number of years of lease?					1			
	Is the lease subject to annual appropriation?	L				, [ļ	
	What are the annual lease payments?	\$			-)			
	Please use this space to provide any	explanation	s or o	comn	nents:	,			

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		An	nount	Т	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	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.			1	- 	1
	seq., C.R.S.?		_			-
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public			1	~	1
	depository (Section 11-10.5-101, et seq. C.R.S.)?		L	I	U	1
f no, M	UST use this space to provide any explanations:					

Furniture and fixtures

Construction In Progress (CIP)

Accumulated Depreciation

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPIT	AL ASSET	S		
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?		V		
6-2	6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:				
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$-	\$-
	Buildings	\$-	\$-	\$-	\$ -
	Machinery and equipment	\$-	\$-	\$-	\$ -

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	PART 7 - PENSION INFORMA	TION		
	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?			\checkmark
7-2	Does the entity have a volunteer firefighters' pension plan?			~
If yes:	Who administers the plan?]	
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):	\$-	7	
	State contribution amount:	\$-	1	
	Other (gifts, donations, etc.):	\$-		
	TOTAL	\$-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$-		
	1?			

Please use this space to provide any explanations or comments:

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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)]?	v	
	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, M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		v
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
II yes.			
10-3	Is the entity a metropolitan district?	2	
	Please indicate what services the entity provides:	—	—
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	V	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		\checkmark
If yes:	Date Filed:		
J -			
10-6	Does the entity have a certified Mill Levy?		
If yes:			
п усэ.	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills		-

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?

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board memory that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for exemption from audit. Signed Date:A71e#EASTORS 373MDT My term Expires:May 2022
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or appointed board membersianal that I have personally reviewed and approve this
Board Member 2	Christopher J. Frye	application for exemption from aught Signed
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board monstand that I have personally reviewed and approve this
Member 3	James I. Birdsall	application for exemption from audit. Signed JAMUS DIV Isall Date 3/16/2022 E772463AL80920F.MDT My term Expires: May 2022
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board momsered and that I have personally reviewed and approve this application for exemption from audit. Signed Division Divisi
	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board-maniper, and that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for exemption from audit. Signed Date: 3/21/2022-9424@@6@84357 PDT My term Expires:May 2023
Board Member	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.
6		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:

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM							
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	rict No. 16	For the Year Ended				
ADDRESS	C/O Pinnacle Consulting Group, Inc.		12/31/21				
///////////////////////////////////////		or fiscal year ended:					
	Loveland, CO 80537						
CONTACT PERSON	Amanda Castle						
PHONE	970-669-3611						
EMAIL	amandac@pcgi.com						
FAX	970-669-3612						
P.	ART 1 - CERTIFICATIC	ON OF PREPARER					
I certify that I am skilled in govern	mental accounting and that the inform	ation in the application is comple	te and accurate, to the best of				
my knowledge.							
NAME:	Amanda Castle						
TITLE	District Accountant						
FIRM NAME (if applicable)	Pinnacle Consulting Group, Inc.						
ADDRESS	550 W Eisenhower Blvd, Loveland, CO	80537					
PHONE	970-669-3611						
DATE PREPARED	2/16/2022						
PREPARER (SIGNATURE REQUIRED)							
DocuSigned by: Imanda Kai Caster DOCC4C3ACE1144D							
Please indicate whether the following	ng financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)				
using Governmental or Proprietary fund types							

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#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$-	space to provide
3-2	Salaries		\$-	any necessary
3-3	Payroll taxes		\$-	explanations
3-4	Contract services		\$-	
3-5	Employee benefits		\$-	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$-]
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) TOTAL EXPL	ENDITURES/EXPENSES	\$-	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line a ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G. ISSU	ED	. Al		ETIR	ED		
	Please answer the following questions by marking the			,			Yes		No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S]	Ľ	
4-2	Is the debt repayment schedule attached? If no. MUST explai]		
]			
4-3	Is the entity current in its debt service payments? If no, MUS	F explain:]		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding end of prior y			ed during year		d during vear		anding at ar-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Leases	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):		-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must tie to pr	ior vez	Ŧ	ng balance	Ψ		Ψ	
	Please answer the following questions by marking the appropriate boxes				ig balaries	۲	Yes		No
4-5	Does the entity have any authorized, but unissued, debt?					[~		
If yes:	How much?	\$	ç	90,000	0,000.00]			
	Date the debt was authorized:	3	/23/2	021		1			
4-6	Does the entity intend to issue debt within the next calendar How much?	year?				, 1			~
If yes: 4-7	Does the entity have debt that has been refinanced that it is s	till responsi	hle fr	or?) r	7	i	
If yes:	What is the amount outstanding?	\$				1	_		
4-8	Does the entity have any lease agreements?	Ψ			-	J r	7	i	
If yes:	What is being leased?					ן ו			
II yes.	What is the original date of the lease?					1			
	Number of years of lease?					1			
	Is the lease subject to annual appropriation?	L				, [ļ	
	What are the annual lease payments?	\$			-)			
	Please use this space to provide any	explanation	s or o	comn	nents:	,			

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		An	nount	Т	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	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.			1	- 	1
	seq., C.R.S.?		_			-
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public			1	~	1
	depository (Section 11-10.5-101, et seq. C.R.S.)?		L	I	U	1
f no, M	UST use this space to provide any explanations:					

Furniture and fixtures

Construction In Progress (CIP)

Accumulated Depreciation

Infrastructure

Other (explain):

TOTAL

	PART 6 - CAPIT	AL ASSET	S		
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?				V
6-2	6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:				
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$-	\$-
	Buildings	\$-	\$-	\$-	\$ -
	Machinery and equipment	\$-	\$-	\$-	\$ -

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	PART 7 - PENSION INFORMA	TION		
	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?			\checkmark
7-2	Does the entity have a volunteer firefighters' pension plan?			~
If yes:	Who administers the plan?]	
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):	\$-	7	
	State contribution amount:	\$-	1	
	Other (gifts, donations, etc.):	\$-		
	TOTAL	\$-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$-		
	1?			

Please use this space to provide any explanations or comments:

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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)]?	v	
	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, M	UST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		v
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
II yes.			
10-3	Is the entity a metropolitan district?	2	
	Please indicate what services the entity provides:	—	—
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	V	
If yes:	List the name of the other governmental entity and the services provided:		
	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		\checkmark
If yes:	Date Filed:		
J -			
10-6	Does the entity have a certified Mill Levy?		
If yes:			
п усэ.	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills		-

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?

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board manager, and that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for exemption from audit. Signed Date: Date: My term Expires: May 2022
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board member and that I have personally reviewed and approve this application for exemption from audit. Signed UNSOULT FYL Date:
Deced	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board membering and that I have personally reviewed and approve this
Board Member 3	James I. Birdsall	application for exemption from audit. Signed Jamus Diversall Date: 3/16/2022 + Eltecuesco 900MDT My term Expires: May 2022
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board members and that I have personally reviewed and approve this application for exemption from audit. Signed CUJANCTU DIVISALL Date: 3/18/2022 98580 001462.8 MDT My term Expires: May 2023
	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed board membershared that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for exemption from audit. Signed Date 3/21/2028_19286698665474PDT My term Expires:May 2023
Board	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.
Member 6		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:

APPLICATION FOR EXEMPTION FROM AUDIT

	SHORT FO	DRM	
NAME OF GOVERNMENT	Berthoud-Heritage Metropolitan Dist	trict No. 17	For the Year Ended
ADDRESS	•	12/31/21	
		or fiscal year ended:	
	Loveland, CO 80537		-
CONTACT PERSON	Amanda Castle		
PHONE	970-669-3611		
EMAIL	amandac@pcgi.com		
FAX	970-669-3612		
	PART 1 - CERTIFICATIO	ON OF PREPARER	·
I certify that I am skilled in gov my knowledge. NAME: TITLE FIRM NAME (if applicable) ADDRESS PHONE DATE PREPARED PREPARER (SIGNATU	Amanda Castle District Accountant Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd, Loveland, CC 970-669-3611 2/16/2022	nation in the application is comple	te and accurate, to the best of
DocuSigned by: Amanda Kae DOCCAC3ACE1114D	Caster		
	owing financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Propriet	ary fund types	I	

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#		L	Description	Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$-	space to provide
2-2		Specific owne	ership	\$-	any necessary
2-3		Sales and use	3	\$-	explanations
2-4		Other (specify	/):	\$-	
2-5	Licenses and permi	ts		\$-	
2-6	Intergovernmental:		Grants	\$ -	-
2-7	0		Conservation Trust Funds (Lottery)	\$ -	-
2-8			Highway Users Tax Funds (HUTF)	\$-	-
2-9			Other (specify):	\$-	-
2-10	Charges for service	S		\$-	-
2-11	Fines and forfeits			\$-	_
2-12	Special assessment	S		\$-	
2-13	Investment income			\$-	
2-14	Charges for utility s	ervices		\$-	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$-	
2-16	Lease proceeds			\$-	_
2-17	Developer Advances	s received	(should agree with line 4-4)	\$-	_
2-18	Proceeds from sale	of capital asse	ts	\$-	7
2-19	Fire and police pens	sion		\$-	
2-20	Donations			\$-	
2-21	Other (specify):			\$-	
2-22				\$-	
2-23				\$-	
2-24		(add I	ines 2-1 through 2-23) TOTAL REVENUE	\$-	

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
3-1	Administrative	ĺ	\$ -	space to provide
3-2	Salaries		\$ -	any necessary
3-3	Payroll taxes		\$ -	explanations
3-4	Contract services		\$ -	
3-5	Employee benefits		\$ -	
3-6	Insurance		\$-]
3-7	Accounting and legal fees		\$ -]
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) TOTAL EXPI	ENDITURES/EXPENSES	\$ -	
	REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line ase use the "Application for Exemption from Audit - LONG		\$100,000 - <u>STOP</u> . You may r	not use this

	PART 4 - DEBT OUTSTANDING	G, ISSUED	, AND RE	ETIRED	
	Please answer the following questions by marking the			Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S				v
4-2	Is the debt repayment schedule attached? If no. MUST explain				
4-3	Is the entity current in its debt service payments? If no, MUS	Fexplain:			
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstanding at
	(please only include principal amounts)(enter all amount as positive numbers)	end of prior year*	year	year	year-end
	General obligation bonds	\$-	\$-	\$-	\$-
	Revenue bonds	\$-	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$-	\$-	\$-
	Other (specify):	\$ -	\$-	\$-	\$-
	TOTAL	\$ -	\$-	\$-	\$-
		*must tie to prior ve	Ŧ	•	 \
	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?	\$	90,000,000.00		
	Date the debt was authorized:	3/23/2	2021		
4-6	Does the entity intend to issue debt within the next calendar	year?		, 	\checkmark
If yes:	How much?	\$	-]	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	for?	, 🗆	\checkmark
If yes:	What is the amount outstanding?	\$	-]	
4-8	Does the entity have any lease agreements?	μ		, 🗆	
If yes:	What is being leased?]	
-	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	•			
	What are the annual lease payments?	\$	-	Į	
	Please use this space to provide any	explanations or	comments:		

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	Т	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-]	
5-3			\$	-		
J-J			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes	N	lo	N	I/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				2	
	seq., C.R.S.?				Ŀ	
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.)?				1	
lf no, M	UST use this space to provide any explanations:					

Machinery and equipment

Construction In Progress (CIP)

Furniture and fixtures

Infrastructure

Other (explain):

	PART 6 - CAPIT	AL ASSET	S		
	Please answer the following questions by marking in the appropriate boxe	es.		Yes	No
6-1	Does the entity have capital assets?				V
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in accordance	with Section		v
6-3	Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$-	\$-	\$-	\$-
	Buildings	\$-	\$-	\$-	\$-

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	Other (explain).	φ	-	φ	-	φ	-	Þ	-
	Accumulated Depreciation	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
	Please use this space to provide any	explan	ations or	com	nents:				
	PART 7 - PENSION	INFC	ORMA	TIC	DN				
	Please answer the following questions by marking in the appropriate boxe	es.				Ye	es	N	0
7-1	Does the entity have an "old hire" firefighters' pension plan?							\checkmark	
7-2	Does the entity have a volunteer firefighters' pension plan?							\checkmark	
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 re 1?	tiree a	s of Jan	\$	-				
	Please use this space to provide any	explan	ations or	com	nents:				

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$-

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	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)]?		Π
	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.	V	
If no, MI	JST explain:		
	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
	Is this application for a newly formed governmental entity?		2
10-1			
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		\checkmark
If yes:	Please list the NEW name & PRIOR name:		
If yes:			
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Streets, traffic & safety, water, sanitary sewer, storm drainage, parks & recreation, transportation, television relay, and mosquito control		
10-4	Does the entity have an agreement with another government to provide services?	P	
If yes:	List the name of the other governmental entity and the services provided:		
11 you.	All services provided by Berthoud Heritage Metropolitan District No. 1.		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		\checkmark
If yes:	Date Filed:		
	bate rifed.		
10-6	Does the entity have a certified Mill Levy?		7
	Does the entity have a certified with Levy:		_
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills		-

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?

 \checkmark

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 <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
Board	Print Board Member's Name	IJon A. Turner, attest I am a duly elected or appointed board management that I have personally reviewed and approve this
Member 1	Jon A. Turner	application for examption from audit. Signed Date: 3/16/2022 ABH BATEDBAD MDT My term Expires: May 2022
	Print Board Member's Name	IChristopher J. Frye, attest I am a duly elected or
Board Member 2	Christopher J. Frye	appointed board members and that I have personally reviewed and approve this application for exemption from audit. Signed <u>17/2022 sc208 i 3 4 26 MDT</u> Date: My term Expires:May 2022
Board	Print Board Member's Name	IJames I. Birdsall, attest I am a duly elected or appointed board members and that I have personally reviewed and approve this
Board Member 3	James I. Birdsall	application for exemption from audit. Signed James Biv Isall Date: 3/16/2022 = 1771 dox1801 401 MDT My term Expires:May 2022
	Print Board Member's Name	IElizabeth S. Birdsall, attest I am a duly elected or
Board Member 4	Elizabeth S. Birdsall	appointed board member and that I have personally reviewed and approve this application for exemption from audit. Signed EUMARTIN DIVISAL Date: 3/18/2022_983x5592c238MDT My term Expires:May 2023
Doord	Print Board Member's Name	IEmily Kupec, attest I am a duly elected or appointed boa rd neeveloge wad that I have personally reviewed and approve this
Board Member 5	Emily Kupec	application for example audit. Signed Date: 3/21/2022-9\$246695688445.7 PDT My term Expires: May 2023
Board	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.
Member 6		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: