APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKLIST

Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click here to go to the portal
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portar
OY	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Mulberry Metropolitan District No. 3

c/o Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd
Loveland, CO 80537

CONTACT PERSON
Brendan Campbell
970-669-3611

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

Brendanc@pcgi.com

PART 1 - CERTIFICATION OF PREPARER

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

NAME: Brendan Campbell

TITLE District Accountant

FIRM NAME (if applicable) Pinnacle Consulting Group, Inc.

ADDRESS 550 W Eisenhower Blvd, Loveland, CO 80537

PHONE 970-669-3611

PHONE	970-669-3611					
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED			
Bylla			3/1/2024			
	wing financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprieta	vernmental 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#		Des	cription	Round to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$ 616	
2-2	Spe	cific owners	hip	\$ 44	
2-3	Sale	es and use		\$ -	explanations
2-4	Oth	er (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			\$ -	
2-14	Charges for utility servic	es		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances rec	eived	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of ca	apital assets		\$ -	
2-19	Fire and police pension			\$ -	
2-20	Donations			\$ -	
2-21	Other (specify): Interest	& Other		\$ 	
2-22				\$ -	
2-23				\$ -	
2-24		(add line	es 2-1 through 2-23) TOTAL REVENUE	\$ 66	1

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		\$	-	space to provide	
3-2	Salaries		\$	-	any necessary	
3-3	Payroll taxes		\$	-	explanations	
3-4	Contract services		*	661		
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): Treasurer Fees		\$	1		
3-24			\$	-		
3-25			\$	-		
3-26	(add lines 3-1 through 3-24) TOTAL EXPE	NDITURES/EXPENSES	\$	662		

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

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

	PART 4 - DEBT OUTSTANDING	G, ISS	UED	, AND	R	ETIF	RED		
	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 So	chodulo						Ŀ	7
4-2	Is the debt repayment schedule attached? If no, MUST explai						П	Г	
	is the debt repayment scheddle attached: if no, wost explai	II Delow.						L	
4-3	Is the entity current in its debt service payments? If no, MUS	C explain	below:						
	, , , , , , , , , , , , , , , , , , , ,								
4-4	Please complete the following debt schedule, if applicable:								
	(please only include principal amounts)(enter all amount as positive	Outstand		Issued du		Retir	ed during		inding at
	numbers)	end of pri	or year"	year			year	yea	r-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements		ee to prio	r year-end b	alance)			
4.5	Please answer the following questions by marking the appropriate boxes						Yes		No
4-5 If yes:	Does the entity have any authorized, but unissued, debt? How much?	\$		41,250,00	0.00	l	✓		
ii yes.	Date the debt was authorized:	Ψ	5/18/2		0.00				
4-6	Does the entity intend to issue debt within the next calendar	Vear?	3/10/2	1022					7
If yes:	How much?	\$							
4-7	Does the entity have debt that has been refinanced that it is s	till resno	nsihle 1	or?					7
If yes:	What is the amount outstanding?	\$	1131516 1	01:					
4-8	Does the entity have any lease agreements?					l			✓
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?	\$				l			
	Part 4 - Please use this space to provide any explanations/cor		r attack	separate	e doc	ument	ation, if n	eeded	
	and the following opening to provide any explanation of the		· attaoi	. coparati		u		Joudu	
	PART 5 - CASH AND	INIVE	CTM	ENTS	•				
					,			_	
5-1	Please provide the entity's cash deposit and investment balances. YEAR-END Total of ALL Checking and Savings Accounts					\$	mount -		otal
5-2	Certificates of deposit					\$			
0 2	Total Cash Deposits					Ψ		\$	
	Investments (if investment is a mutual fund, please list underlying	investme	nts):					Ψ	
						\$	-		
5-3						\$	-		
						\$ \$	-		
	Total Investments					Ψ		\$	
	Total Cash and Investments							\$	
	Please answer the following questions by marking in the appropri	riate boxes		Yes			No		N/A
5-4	Are the entity's Investments legal in accordance with Section								
.	seq., C.R.S.?		.,						4
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) i	oublic	_			_	_	_
0 0	depository (Section 11-10.5-101, et seq. C.R.S.)?		- 410110						4

	PART 6 - CAPITAL AND R	IGHT-	TO-U	ISE	ASSI	ETS			
	Please answer the following questions by marking in the appropriate bo					Υє	s		No
6-1	Does the entity have capital assets?								~
6-2	Has the entity performed an annual inventory of capital asse 29-1-506, C.R.S.,? If no, MUST explain:	ets in acc	ordance	with S	ection				
		Rala	ince -	Additio	ns (Must				
6-3	Complete the following capital & right-to-use assets table:	beginni	ng of the ear*	be inc	uded in rt 3)	Delet	ions		ar-End lance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	_
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must tie	to prior ye	ar endin	g balance	-			
	Part 6 - Please use this space to provide any explanation					itation, i	f neede	d:	
	PART 7 - PENSION	INFO	RMA	TIO	V				
	Please answer the following questions by marking in the appropriate bo					Υe			No
7-1	Does the entity have an "old hire" firefighters' pension plan						: 5		√
7-2	Does the entity have a volunteer firefighters' pension plan?								<u></u>
If yes:	Who administers the plan?								
,	Indicate the contributions from:					l			
	Tax (property, SO, sales, etc.):			¢					
	State contribution amount:			\$ \$					
	Other (gifts, donations, etc.):			\$					
	TOTAL			\$	-				
	What is the monthly benefit paid for 20 years of service per	retiree as	of Jan	-					
	1?			\$	-				
	Part 7 - Please use this space to provide	any exp	lanations	s or co	mments	:			
	PART 8 - BUDGET	INFO	RMA	101T	1				
	Please answer the following questions by marking in the appropriate bo				es	N	0		N/A
8-1	Did the entity file a budget with the Department of Local Affairs for		ent year			П			7
	in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:							L	
)					
8-2			0 4:	J					
V 2	Did the entity pass an appropriations resolution, in accorda	nce with	Section	V]				
	29-1-108 C.R.S.? If no, MUST explain:								
If vee	Please indicate the amount budgeted for each fund for the y	ear reno	rted:	J					
,		, Jai 10p0							

\$

Total Appropriations By Fund

1,153

Governmental/Proprietary Fund Name 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.	V	
If no MI	ICT avalain:		

	PART 10 - GENERAL INFORMATION				
	Please answer the following questions by marking in the appropriate boxes.	Yes	No		
10-1	Is this application for a newly formed governmental entity?		V		
If yes:	Date of formation:]			
10-2	Has the entity changed its name in the past or current year?		✓		
If yes:	Please list the NEW name & PRIOR name:	1			
10-3	Is the entity a metropolitan district?	J 			
	Please indicate what services the entity provides:	1			
40.4	Operations & Maintenance, Covenant Enforcement, and Public Improvements				
10-4					
If yes:					
10-5	All services are provided by Mulberry Metropolitan District number 1		v		
	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	1			
If yes:	Date Filed:				
10-6	Does the entity have a certified Mill Levy?	7			
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):				
	Bond Redemption mills		45.000		
	General/Other mills		5.000		
	Total mills		50.000		
	Yes	No	N/A		
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has				
10-7	the entity filed its preceding year annual report with the State Auditor as required				
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	Т			
]			

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

PART 11 - GOVERNING BODY APPROVAL				
	Please answer the following question by marking in the appropriate box	YES	NO	
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V		

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 sign below.
Board	Print Board Member's Name	I <u>Patrick McMeekin</u> , attest I am a duly elected of appointed hoard member, and that I have personally reviewed and approve this application for exemption from audit.
Member 1	Patrick McMeekin	Signed Patrick McMukin Date: 3/14/72024 ₇₁₆₄₂ 98:00:37 PDT My term Expires: 05/2027
	Print Board Member's Name	I _Landon Hoover, attest I am a duly elected or
Board		appointed begreen and that I have personally reviewed and approve this
Member 2	Landon Hoover	application for exemption from audit. Signed Date: 3/11/20249045309:00:18 MDT
		My term Expires: <u>05/2027</u>
Board	Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected of appointed booking member, and that I have personally reviewed and approve this
Member 3	Jason Stansberry	application for exemption from audit. Signed JASON STANSINITY Date: 3/8/202481 sc15: 40: 13 MST My term Expires: 05/2025
	Print Board Member's Name	I _ Kara Hoover, attest I am a duly elected or
	Fillit Boald Mellibel 5 Name	appointed board member, and that I have personally reviewed and approve this
Board Wember 4	Kara Hoover	application for exemption from audit. Signed Date:
		My term Expires: <u>05/2025</u>
	Print Board Member's Name	I Mike Welty, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member 5	Mike Welty	application for exemption from audit. Signed Mike Wuty Date 3 \ 8 \ 2024 \ 102
		My term Expires: <u>05/2025</u>
	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
Board Member		exemption from audit.
6		Signed
		Date: My term Expires:
	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
Board Member		exemption from audit.
7		Signed
		Date:
		My term Expires:

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the quair requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of gwern vent) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

(D

(2)WHEREAS, neither revenues nor expenditures for (name of sovernment) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from and, for (name of government) has been prepared by (name of individual or firm), an independent account in with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordined by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.	
Mayor/President/Chairman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
Type or Print Names of	Date Term
Members of Governing Body	Expires Signature
- Control of Control o	
/	

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKLIST

Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click here to go to the portal
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portar
OY	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

970-669-3611

Brendanc@pcgi.com

PHONE

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS
C/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537

CONTACT PERSON

Mulberry Metropolitan District No. 4
12/31/23
or fiscal year ended:
Doveland, CO 80537

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: Brendan Campbell

TITLE District Accountant

FIRM NAME (if applicable) Pinnacle Consulting Group, Inc.

ADDRESS 550 W Eisenhower Blvd, Loveland, CO 80537

PHONE 970-669-3611

PHONE 970-669-	3611				
PREPARER (SIGNATURE REQUIRED)			D	ATE PREPARED	
Bott			3/1/2024		
Please indicate whether the following financi			WENTAL RUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund type					

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#		Des	cription		Round to nearest Doll		Please use this
2-1	Taxes: Prope	erty	(report mills levied in Question 10-6)	\$		space to provide
2-2	Spec	ific owners	hip		\$	29	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				\$	-	
2-14	Charges for utility service	S			\$	-	
2-15	Debt proceeds		(should agree with I	ine 4-4, column 2)	\$	-	
2-16	Lease proceeds				\$	-	
2-17	Developer Advances recei	ived	(should a	gree with line 4-4)	\$	-	
2-18	Proceeds from sale of cap	ital assets			\$	-	
2-19	Fire and police pension				\$	-	
2-20	Donations				\$	-]
2-21	Other (specify): Interest &	Other			\$	6]
2-22					\$	-	1
2-23					\$	-	1
2-24		(add line	es 2-1 through 2-23) TOT	AL REVENUE	\$	446	

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 in	<u>nclude fund equity inforn</u>	nation.		
Line#	Description		Round to nearest Dollar		Please use this
3-1	Administrative		\$	-	space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	442	
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): Treasurer Fees		\$	4	
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEND	ITURES/EXPENSES	\$	446	

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

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

	PART 4 - DEBT OUTSTANDING	3, IS	SUED	, AND R	ETIF	RED		
	Please answer the following questions by marking the	appropri	iate boxes.			Yes		No
4-1	Does the entity have outstanding debt?	ا دیام مادیا	_				_	
4-2	If Yes, please attach a copy of the entity's Debt Repayment Sols the debt repayment schedule attached? If no, MUST explain					П		٦
7-2	is the dept repayment schedule attached? If no, wost explai	n belov	<i>N</i> .		7		L	_1
4-3	Is the entity current in its debt service payments? If no, MUS	- Avnla	in helow:			П	Г	7
4 0	is the entity current in its debt service payments: if no, moo	СХРІА	iii below.		1			_
4-4								
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outst	anding at	Issued during	Retir	ed during	Outsta	nding at
	numbers)	end of	prior year*	year		year	yea	r-end
	General obligation bonds	\$	-	\$ -	\$	-	\$	-
	Revenue bonds	\$	-	\$ -	\$	-	\$	-
	Notes/Loans	\$	-	\$ -	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$ -	\$	-	\$	-
	Developer Advances	\$	-	\$ -	\$	-	\$	-
	Other (specify):	\$	-	\$ -	\$	-	\$	-
	TOTAL	\$	-	\$ -	\$	-	\$	-
"Subscrip	tion Based Information Technology Arrangements		agree to prio	r year-end baland	е	V		M-
4-5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?	•			_	Yes		No
If yes:	How much?	\$		41,250,000.00	7		'	
,	Date the debt was authorized:	_	5/18/2		1			
4-6	Does the entity intend to issue debt within the next calendar	vear?	0, 10,		_			√
If yes:	How much?	\$		_	7			<u> </u>
4-7	Does the entity have debt that has been refinanced that it is s	till res	nonsible	for?	_	П		√
If yes:	What is the amount outstanding?	\$	porioibio	-	7			
4-8	Does the entity have any lease agreements?	Ψ			J			√
If yes:	What is being leased?				7	_		
,	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 4 - Please use this space to provide any explanations/cor	nments	s or attaci	n separate do	umen	tation, if n	eeaea	
	DADTE CAGUAND	INIX	COTN	IENITO				•
	PART 5 - CASH AND	INV	ESIN	IEN IS				
	Please provide the entity's cash deposit and investment balances.					mount	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	investr	ments):					
					\$			
					\$			
5-3					\$	-		
					\$			
	Total Investments						\$	-
	Total Cash and Investments						\$	-
	Please answer the following questions by marking in the approp	riate box	(es	Yes		No	1	√A
5-4	Are the entity's Investments legal in accordance with Section	24-75-	601, et.	П			V	7
	seq., C.R.S.?						Ľ	_
5-5	Are the entity's deposits in an eligible (Public Deposit Protect depository (Section 11-10.5-101, et seg. C.R.S.)?	tion Ac	t) public				V	

	PART 6 - CAPITAL AND RI	GH ⁻	T-TO-l	JSE	ASS	ETS			
	Please answer the following questions by marking in the appropriate box						es		No
6-1	Does the entity have capital assets?]		✓
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in a	ccordance	with S	Section]		
6-3	Complete the following capital & right-to-use assets table:		alance - nning of the year*	be inc	ons (Must luded in art 3)	Dele	tions		ar-End lance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$ \$	-	\$	-
	Construction In Progress (CIP) Leased & SBITA Right-to-Use Assets	\$	-	\$		\$		\$ \$	-
	Other (explain):	\$		\$		\$		\$	-
	Accumulated Depreciation/Amortization							Ψ	-
	(Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	_
	TOTAL	\$	-	\$	-	\$	-	\$	-
		*must	t tie to prior y	ear endir	ng balance				
	Part 6 - Please use this space to provide any explanations					itation, i	if neede	d:	
	PART 7 - PENSION	INF	ORMA	TIO	N				
	Please answer the following questions by marking in the appropriate box				N	v	es		No
	Thease answer the following questions by marking in the appropriate box								
7-1									
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan?								7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?								
	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan?								7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from:			6					7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.):			\$	-				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount:			\$	- - -				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.):			\$	-				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.): TOTAL		as of Jan	\$ \$ \$	-				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? Who administers the plan? Indicate the contributions from: Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.):		as of Jan	\$	-				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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		\$ \$ \$	- - -				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reference.	etiree		\$ \$ \$	- - -				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reference.	etiree		\$ \$ \$	- - -				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reservice. Part 7 - Please use this space to provide to the provide of the same plans.	etiree any ex	xplanation	\$ \$ \$ \$ or co	mments				7
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 restance. Part 7 - Please use this space to provide and provides.	etiree any ex	xplanation	\$ \$ \$ s or co	mments	:			
7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reservice. Part 7 - Please use this space to provide to the provide of the same plans.	etiree any ex	xplanation	\$ \$ \$ S or co	- - - - omments V	:			N/A
7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 restance. Part 7 - Please use this space to provide. PART 8 - BUDGET Please answer the following questions by marking in the appropriate box	etiree any ex	xplanation	\$ \$ \$ S or co	- - - - - -	:			
7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 restance. Part 7 - Please use this space to provide. PART 8 - BUDGET Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for	etiree any ex	xplanation	\$ \$ \$ S or co	- - - - omments V	:			N/A
7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reference. Part 7 - Please use this space to provide. PART 8 - BUDGET Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	etiree any ex	ORMA	\$ \$ \$ S or co	- - - - omments V	:			N/A
7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reference. Part 7 - Please use this space to provide. PART 8 - BUDGET Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance	etiree any ex	ORMA	\$ \$ \$ S or co	- - - - omments V	:			N/A
7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reference. Part 7 - Please use this space to provide. PART 8 - BUDGET Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	etiree any ex	ORMA	\$ \$ \$ S or co	- - - •mments V	:			N/A
7-2 If yes:	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reference. Part 7 - Please use this space to provide. PART 8 - BUDGET Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance	etiree any ex	ORMA	\$ \$ \$ S or co	- - - •mments V	:			N/A
7-2 If yes: 8-1 8-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 restance. Part 7 - Please use this space to provide an example of the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	INF es. the cu	ORMA urrent year	\$ \$ \$ S or co	- - - •mments V	:			N/A
7-2 If yes: 8-1 8-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 reference. Part 7 - Please use this space to provide. PART 8 - BUDGET Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance	INF es. the cu	ORMA urrent year	\$ \$ \$ S or co	- - - •mments V	:			N/A
7-2 If yes: 8-1 8-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan? 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 restance. Part 7 - Please use this space to provide an example of the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	etiree any ex es. the cu	ORMA urrent year	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - mments V	:			N/A

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)				
	Please answer the following question by marking in the appropriate box	Yes	No		
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?				
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	V			

			Гех	

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		V
If yes:	Date of formation:]	
10-2	Has the entity changed its name in the past or current year?		✓
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district?	J 	
	Please indicate what services the entity provides:	-	
	Operations & Maintenance, Covenant Enforcement, and Public Improvements		
10-4	Does the entity have an agreement with another government to provide services?	✓	
If yes:	List the name of the other governmental entity and the services provided:	7	
	All services are provided by Mulberry Metropolitan District number 1		7
10-5	Has the district filed a <i>Title 32</i> , <i>Article 1 Special District Notice of Inactive Status</i> during	1	~
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	V	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		45.000
	General/Other mills		5.000
	Total mills		50.000
	Yes	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	т	

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

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

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

Policy - Requirements

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Patrick McMeekin	I _Patrick McMeekin
Board Member 2	Print Board Member's Name Landon Hoover	I _Landon Hoover, attest I am a duly elected or appointed boardernember, and that I have personally reviewed and approve this application for exemption from audit. Signed
Board Member 3	Print Board Member's Name Jason Stansberry	I <u>Jason Stansberry</u> , attest I am a duly elected or appointed boasish may ber, and that I have personally reviewed and approve this application for exemption from audit. Signed JASON STANSPUTYY Date: 3 × 8 / 2502 48 s1 t sc 15: 40: 13 MST My term Expires: 05/2025
Board Member 4	Print Board Member's Name Kara Hoover	I _Kara Hoover, 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: 05/2025
Board Member 5	Print Board Member's Name Mike Welty	I <u>Mike Welty</u> , 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 Mike Welty Date: 3/8/06/96/102430445:51:59 MST My term Expires: 05/2025
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the quair requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of gwern vent) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

(D

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from and, for (name of government) has been prepared by (name of individual or firm), an independent account in with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordined by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.	
Mayor/President/Chairman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
Type or Print Names of	Date Term
Members of Governing Body	Expires Signature
- Control of Control o	
/	

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKLIST

Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click here to go to the portal
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portar
OY	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

Mulberry Metropolitan District No. 5 NAME OF GOVERNMENT For the Year Ended **ADDRESS** c/o Pinnacle Consulting Group, Inc. 12/31/23 550 W Eisenhower Blvd or fiscal year ended: Loveland, CO 80537 **CONTACT PERSON** Brendan Campbell

PHONE 970-669-3611 **EMAIL** Brendanc@pcgi.com

PART 1 - CERTIFICATION OF PREPARER

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

NAME: Brendan Campbell **TITLE** District Accountant FIRM NAME (if applicable) Pinnacle Consulting Group, Inc. **ADDRESS** 550 W Eisenhower Blvd, Loveland, CO 80537

PHONE 970-669-3611						
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED			
Block			3/1/2024			
	ng financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)		
using Governmental or Proprietary	tal 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#		Des	cription	Round to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$ 1	space to provide
2-2	Spe	ecific owners	hip	\$ -	any necessary
2-3	Sal	es and use		\$ -	explanations
2-4	Oth	er (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			\$ -	
2-14	Charges for utility service	ces		\$ -	
2-15	Debt proceeds		(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds			\$ -	
2-17	Developer Advances red	eived	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of c	apital assets		\$ -	
2-19	Fire and police pension			\$ -	
2-20	Donations			\$ -	
2-21	Other (specify): Interest	& Other		\$ -	
2-22				\$ -	
2-23				\$ -	
2-24		(add line	es 2-1 through 2-23) TOTAL REVENUE	\$	1

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 incl	ude fund equity inform	nation.		
Line#	Description		Round to nearest Dollar		Please use this
3-1	Administrative		\$		space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	1	
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 (si	hould agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan (s	should agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc. (s	should agree to line 7-2)	\$	-	
3-23	Other (specify): Treasurer Fees		\$	-	
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDIT	URES/EXPENSES	\$	1	

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

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

	PART 4 - DEBT OUTSTANDING	3, IS	SUED	, AND R	ETIF	RED		
	Please answer the following questions by marking the	appropri	iate boxes.			Yes		No
4-1	Does the entity have outstanding debt?	ا دیام مادیا	_				_	
4-2	If Yes, please attach a copy of the entity's Debt Repayment Sols the debt repayment schedule attached? If no, MUST explain					П		٦
7-2	is the dept repayment schedule attached? If no, wost explai	n belov	<i>N</i> .		7		L	_1
4-3	Is the entity current in its debt service payments? If no, MUS	- Avnla	in helow:			П	Г	7
4 0	is the entity current in its debt service payments: if no, moo	СХРІА	iii below.		1			_
4-4								
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outst	anding at	Issued during	Retir	ed during	Outsta	nding at
	numbers)	end of	prior year*	year		year	yea	r-end
	General obligation bonds	\$	-	\$ -	\$	-	\$	-
	Revenue bonds	\$	-	\$ -	\$	-	\$	-
	Notes/Loans	\$	-	\$ -	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$ -	\$	-	\$	-
	Developer Advances	\$	-	\$ -	\$	-	\$	-
	Other (specify):	\$	-	\$ -	\$	-	\$	-
	TOTAL	\$	-	\$ -	\$	-	\$	-
"Subscrip	tion Based Information Technology Arrangements		agree to prio	r year-end baland	е	V		M-
4-5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?	•			_	Yes		No
If yes:	How much?	\$		41,250,000.00	7		'	
,	Date the debt was authorized:	_	5/18/2		1			
4-6	Does the entity intend to issue debt within the next calendar	vear?	0, 10,		_			√
If yes:	How much?	\$		_	7			<u> </u>
4-7	Does the entity have debt that has been refinanced that it is s	till res	nonsible	for?	_	П		√
If yes:	What is the amount outstanding?	\$	porioibio	-	7			
4-8	Does the entity have any lease agreements?	Ψ			J			√
If yes:	What is being leased?				7	_		
,	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 4 - Please use this space to provide any explanations/cor	nments	s or attaci	n separate do	umen	tation, if n	eeaea	
	DADTE CAGUAND	INIX	COTN	IENITO				•
	PART 5 - CASH AND	INV	ESIN	IEN IS				
	Please provide the entity's cash deposit and investment balances.					mount	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	investr	ments):					
					\$			
					\$			
5-3					\$	-		
					\$			
	Total Investments						\$	-
	Total Cash and Investments						\$	-
	Please answer the following questions by marking in the approp	riate box	(es	Yes		No	1	√A
5-4	Are the entity's Investments legal in accordance with Section	24-75-	601, et.	П			V	7
	seq., C.R.S.?						Ľ	_
5-5	Are the entity's deposits in an eligible (Public Deposit Protect depository (Section 11-10.5-101, et seg. C.R.S.)?	tion Ac	t) public				V	

	PART 6 - CAPITAL AND RI Please answer the following questions by marking in the appropriate box		r-TO-L	JSE A	ASSI	ETS Yes		N	0
6-1	Does the entity have capital assets?							V	
6-2	Has the entity performed an annual inventory of capital asse 29-1-506, C.R.S.,? If no, MUST explain:	ts in ac	ccordance	with Se	ection]
6-3	Complete the following capital & right-to-use assets table:	begin	alance - ning of the year*	Addition be inclu Par	ıded in	Deletions			-End ince
	Land	\$	-	\$	-	\$.	\$	-
	Buildings	\$	-	\$	-	Ψ	- +	\$	-
	Machinery and equipment Furniture and fixtures	\$	-	\$	-	Φ	-	\$	-
	Infrastructure	\$	<u>-</u>	\$	-	\$	-	\$ \$	-
	Construction In Progress (CIP)	\$		\$	<u> </u>			\$ \$	-
	Leased & SBITA Right-to-Use Assets	\$		\$		\$. +	\$	_
	Other (explain):	\$	-	\$	-	\$.	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$		\$	_
	TOTAL	\$	-	\$	-	\$	-	\$	-
			tie to prior ye						
	Part 6 - Please use this space to provide any explanations	s/comr	nents or a	ttach do	cumer	ntation, if ne	eded	l:	
	PART 7 - PENSION	INF	ORMA	1OIT	J				
	Please answer the following questions by marking in the appropriate box					Yes		N	o
7-1	Does the entity have an "old hire" firefighters' pension plan?							V	
7-2	Does the entity have a volunteer firefighters' pension plan?							$\overline{\checkmark}$	
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 r	etiree a	as of Jan	\$					
	1?			Þ	-				
	Part 7 - Please use this space to provide	any ex	planation	s or con	nments	:			
	PART 8 - BUDGET	INF (ORMA	TION					
	Please answer the following questions by marking in the appropriate box	ces.		Υe	es	No		N	/A
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		rrent year						
8-2	Did the entity pass an appropriations resolution, in accordar 29-1-108 C.R.S.? If no, MUST explain:	nce wit	h Section	<u></u>					
]					
If yes:	Please indicate the amount budgeted for each fund for the years.	ear rep	orted:	J					
		T-4	al Appropria	tions By	Fund	I			
	Governmental/Proprietary Fund Name	Lot	ai Appiodia	HOUS BY	I UIIU				

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?					
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	✓				
If no, M	f no, MUST explain:					

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		V
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		√
If yes:	Please list the NEW name & PRIOR name:		
ii yoo.	Tiodd list the NEW Hallie & FRIOR Hallie.]	
10-3	Is the entity a metropolitan district?	, 	
	Please indicate what services the entity provides:		
	Operations & Maintenance, Covenant Enforcement, and Public Improvements		
10-4	Does the entity have an agreement with another government to provide services?	_	
If yes:	List the name of the other governmental entity and the services provided:		
	All services are provided by Mulberry Metropolitan District number 1	_	
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		✓
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	/	
If yes:			
	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		50.000
	Total mills		50.000
	Yes	No	N/A
40.7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	and of 2. 222 passion of 1 201 ontoll. It is a picture explain.	ī	

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

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

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 I	names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Board	Print Board Member's Name	I <u>Patrick McMeekin</u> , attest I am a duly elected of appointed beard, member, and that I have personally reviewed and approve this
Member 1	Patrick McMeekin	application for exemption from audit. Signed ANUL MUMULIN Date: 3/14/20247144208:00:37 PDT My term Expires: 05/2027
	Print Board Member's Name	I _Landon Hoover, attest I am a duly elected or
Board Member 2	Landon Hoover	I _Landon Hoover
Board	Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected o appointed board member, and that I have personally reviewed and approve this
Member 3	Jason Stansberry	application for exemption from audit. Signed JASON STANSINITY Date: 3/8公司A会中BC4臣:40:13 MST My term Expires: 05/2025
Board	Print Board Member's Name	I <u>Kara Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 4	Kara Hoover	application for exemption from audit. Signed Date: My term Expires: 05/2025
Board	Print Board Member's Name	I <u>Mike Welty</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 5	Mike Welty	application for exemption from audit. Signed Muc Wulty Date: 3/8/20242680485:51:59 MST My term Expires: 05/2025
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	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
7		Date: My term Expires:

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the quair requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of gwern vent) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

(D

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from and, for (name of government) has been prepared by (name of individual or firm), an independent account in with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordined by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.	
Mayor/President/Chairman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
Type or Print Names of	Date Term
Members of Governing Body	Expires Signature
- Control of Control o	
/	

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKLIST

Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click here to go to the portal
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portar
OY	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Mulberry Metropolitan District No. 6
c/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537

CONTACT PERSON
Brendan Campbell
970-669-3611

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

Brendanc@pcgi.com

PART 1 - CERTIFICATION OF PREPARER

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

NAME: Brendan Campbell

TITLE District Accountant

FIRM NAME (if applicable) Pinnacle Consulting Group, Inc.

ADDRESS 550 W Eisenhower Blvd, Loveland, CO 80537

PHONE 970-669-3611

PHONE	970-669-3611		,		
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Bly				3/1/2024	
	the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or	vernmental 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	escription		Round to nearest Dollar	Please use this
2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	299	space to provide
2-2		Specific owner	rship	\$	21	any necessary
2-3		Sales and use		\$	-	explanations
2-4		Other (specify)) :	\$	-	
2-5	Licenses and permi	ts		\$	-	
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 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	, ,	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances	s received	(should agree with line 4-	1) \$	-	
2-18	Proceeds from sale	of capital asset	S	\$	-	
2-19	Fire and police pens	sion		\$	-	
2-20	Donations			\$	-	
2-21	Other (specify): Inte	rest & Other		\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add li	nes 2-1 through 2-23) TOTAL REVENU	E \$	320	

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#	interest payments on long-term debt. Financial information will no	ot include fund equity inforn			Please use this
3-1	Description Administrative		Round to nearest Dolla	r -	space to provide
3-1	Salaries	ŀ	\$	-	any necessary
		ŀ		-	explanations
3-3	Payroll taxes	ŀ	\$	200	·
3-4	Contract services		\$	320	
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): Treasurer Fees	·	\$	-	
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPEN	NDITURES/EXPENSES	*	320	

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

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

	PART 4 - DEBT OUTSTANDING	3, IS	SUED	, AND R	ETIF	RED		
	Please answer the following questions by marking the	appropri	iate boxes.			Yes		No
4-1	Does the entity have outstanding debt?	ا دیام مادیا	_				_	
4-2	If Yes, please attach a copy of the entity's Debt Repayment Schedule.					П		٦
7-2	Is the debt repayment schedule attached? If no, MUST explai	n belov	<i>N</i> .		7		L	_1
4-3	Is the entity current in its debt service payments? If no, MUS	- Avnla	in helow:			П	Г	7
4 0	is the entity current in its debt service payments: if no, moo	СХРІА	iii below.		1			_
4-4								
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outst	anding at	Issued during	Retir	ed during	Outsta	nding at
	numbers)	end of	prior year*	year		year	yea	r-end
	General obligation bonds	\$	-	\$ -	\$	-	\$	-
	Revenue bonds	\$	-	\$ -	\$	-	\$	-
	Notes/Loans	\$	-	\$ -	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$ -	\$	-	\$	-
	Developer Advances	\$	-	\$ -	\$	-	\$	-
	Other (specify):	\$	-	\$ -	\$	-	\$	-
	TOTAL	\$		\$ -	\$	-	\$	-
~Subscrip	tion Based Information Technology Arrangements		agree to prio	r year-end baland	е	Vac		Ma
4-5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?	•			_	Yes		No
If yes:	How much?	\$		41,250,000.00	1		'	
,	Date the debt was authorized:	_	5/18/2		1			
4-6	Does the entity intend to issue debt within the next calendar	vear?	0, 10,		_			√
If yes:	How much?	\$		_	7			<u> </u>
4-7	Does the entity have debt that has been refinanced that it is s	till res	nonsible	for?	_	П		√
If yes:	What is the amount outstanding?	\$	porioibio	-	7			
4-8	Does the entity have any lease agreements?	_Ψ			J			√
If yes:	What is being leased?				7	_		
,	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 4 - Please use this space to provide any explanations/comments or attach separate do							
	Part 4 - Please use this space to provide any explanations/cor	nments	s or attaci	n separate do	umen	tation, if n	eeaea	
	PART 5 - CASH AND	INV	ESIN	IENIS				
	Please provide the entity's cash deposit and investment balances.					mount	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	investr	ments):					
					\$		I	
					\$			
5-3					\$			
					\$	-		
	Total Investments				1		\$	-
	Total Cash and Investments						\$	-
	Please answer the following questions by marking in the appropri	riate box	(es	Yes		No	,	V/A
5-4	Are the entity's Investments legal in accordance with Section							
	seq., C.R.S.?						v	
5-5	Are the entity's deposits in an eligible (Public Deposit Protect depository (Section 11-10.5-101, et seg. C.R.S.)?	tion Ac	t) public				V	

Sign Env	elope ID: F0A2055C-9A84-4106-84E3-A956BF95564B								
	PART 6 - CAPITAL AND R	IGHT-	-TO-U	ISE AS	SSE	ETS			
	Please answer the following questions by marking in the appropriate bo	oxes.				Ye	es		No
6-1	Does the entity have capital assets?								✓
6-2	Has the entity performed an annual inventory of capital asso 29-1-506, C.R.S.,? If no, MUST explain:	ets in acc	ordance	with Sect	ion				
0.0		Pale	ance -	Additions (Muct				
6-3	Complete the following capital & right-to-use assets table:	beginni ye	ng of the ear*	be include Part 3	d in		tions		ar-End lance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings Machinery and againment	\$	-	\$	-	\$ \$	-	\$	-
	Machinery and equipment Furniture and fixtures	\$		\$	-	\$	<u> </u>	\$	-
	Infrastructure	\$		\$	-	\$		\$	-
	Construction In Progress (CIP)	\$	_	\$	-	\$		\$	-
	Leased & SBITA Right-to-Use Assets	\$	_	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization	\$		\$	_	\$	_		
	(Please enter a negative, or credit, balance)	1 '			-			\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
	Don't C. Disease was this amount a manife and combination			ear ending ba		4-41	f	al.	
	Part 6 - Please use this space to provide any explanation	ns/comme	ents or a	ttach doc	umer	itation, i	t neede	a:	
	PART 7 - PENSION	LINEC	RΜΔ	TION					
	Please answer the following questions by marking in the appropriate bo					v	es		No
7-1	Does the entity have an "old hire" firefighters' pension plan						5 3		√
7-2	Does the entity have a volunteer firefighters' pension plan?								7
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 1?			\$	-				
	Dout 7 Diagon upo this appear to provide				4 -	_			

PART 8 - BUDGET IN	NFORMA ⁻	ΓΙΟΝ		
Please answer the following questions by marking in the appropriate boxes	i.	Yes	No	N/A
Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:				
Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:				
Please indicate the amount budgeted for each fund for the year	r reported:			
Governmental/Proprietary Fund Name	Total Appropriat	ions By Fund		
General Fund \$	5	417		
	Please answer the following questions by marking in the appropriate boxes Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount budgeted for each fund for the year Governmental/Proprietary Fund Name	Please answer the following questions by marking in the appropriate boxes. Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount budgeted for each fund for the year reported: Governmental/Proprietary Fund Name Total Appropriate	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount budgeted for each fund for the year reported: Governmental/Proprietary Fund Name Total Appropriations By Fund	Please answer the following questions by marking in the appropriate boxes. Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount budgeted for each fund for the year reported: Governmental/Proprietary Fund Name Total Appropriations By Fund

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?					
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	√				
If no, M	f no, MUST explain:					

	PART 10 - GENERAL INFORMATION					
	Please answer the following questions by marking in the appropriate boxes.	Yes	No			
10-1	Is this application for a newly formed governmental entity?		V			
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 yoo.	Tiodd list the NEW Hallie & FRIOR Hallie.]				
10-3	Is the entity a metropolitan district?	, 				
	Please indicate what services the entity provides:					
	Operations & Maintenance, Covenant Enforcement, and Public Improvements					
10-4	Does the entity have an agreement with another government to provide services?	_				
If yes:	List the name of the other governmental entity and the services provided:					
	All services are provided by Mulberry Metropolitan District number 1	_				
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during		✓			
If yes:	Date Filed:					
10-6	Does the entity have a certified Mill Levy?	/				
If yes:						
	Please provide the following mills levied for the year reported (do not report \$ amounts):					
	Bond Redemption mills		-			
	General/Other mills					
	Total mills		50.000			
	Yes	No	N/A			
40.7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has					
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.					
	and of 2. 222 passion of 1 201 ontoll. It is a picture explain.	ī				

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

	PART 11 - GOVERNING BODY APPROVAL					
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

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.

names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
Print Board Member's Name Patrick McMeekin	I <u>Patrick McMeekin</u> , attest I am a duly elected or appointed booking member, and that I have personally reviewed and approve this application for exemption from audit.
	Signed PANCE M.MULLIN Date: 3/14/20247/14/208:00:37 PDT My term Expires: 05/2027
Print Board Member's Name	I <u>Landon Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Landon Hoover	application for exemption from audit. Signed Date: 3/11/2024:994:509:00:18 MDT My term Expires: 05/2027
Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Jason Stansberry	application for exemption from audit. Signed JASON STANSIVITY Date: 3/8/2027/4:18c1-2:40:13 MST My term Expires: 05/2025
Print Board Member's Name	I <u>Kara Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Kara Hoover	application for exemption from audit. Signed Date: My term Expires:_05/2025
Print Board Member's Name	I <u>Mike Welty</u> , attest I am a duly elected or appointed baside member, and that I have personally reviewed and approve this
Mike Welty	application for exemption from audit. Signed McC Wuly Date: 3/8/02-02-02-04-04-04.5:51:59 MST My term Expires: 05/2025
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:
Print Board Member's Name	I
	print Board Member's Name Patrick McMeekin Print Board Member's Name Landon Hoover Print Board Member's Name Jason Stansberry Print Board Member's Name Kara Hoover Print Board Member's Name Mike Welty Print Board Member's Name

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you <u>MUST</u> draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the quair requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of gwern vent) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

(D

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from and, for (name of government) has been prepared by (name of individual or firm), an independent account in with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordined by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
	_	
Type or Print Names of	Date Term	
Members of Governing Body	Expires	Signature