LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

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 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

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

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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

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

CHECKLIST

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED

Has the prep	arer signed the application?	Checkout our new web portal. Register your account and submit
Has the entit	y corrected all Prior Year Deficiencies as communicated by the OSA?	electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more!
Has the appl	ication been PERSONALLY reviewed and approved by the governing body?	See the link below.
Are all section	ons of the form complete, including responses to all of the questions?	OSA LG Web Portal
Did you inclu	de any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this app	lication be submitted electronically?	
	If yes, have you read and understand the new Electronic Signature Policy? See new here policy	
or-		
	Have you included a resolution?	
	Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?	
	Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this app	lication be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
	If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?	
	FILING METHODS	
NEW METHOD		

WEB PORTAL: Register and submit your Applications at our new 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

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 -- A Budget to GAAP reconciliation is provided in Part 3

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.

Docasign Envelope ID: 96 (ESSC)	F-6FAB-4F0E-B5F9-54297D092971				
	APPLICATION FO	R EXEMPT	ION FROM	M AUDIT	
	L	ONG FORI	VI		
NAME OF GOVERNMENT	Granary Metropolitan District No 1 c/o Pinnacle Consulting Group, Inc.				For the Year Ended
ADDRESS	12/31/2022				
	550 W Eisenhower Blvd				or fiscal year ended:
CONTACT PERSON	Loveland, CO 80537				
PHONE	Brendan Campbell 970-669-3611				-
EMAIL	brendanc@pcgi.com				
independent of the entity complete the approximately NAME:	ntant with knowledge of governmental accounting and that the information pplication if revenues or expenditure are at least \$100,000 but not more than Brendan Campbell				e that the Audit Law requires that a person
TITLE	District Accountant				
FIRM NAME (if applicable) ADDRESS	Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd, Loveland, CO 80537				-
PHONE	970-669-3611				1
DATE PREPARED	2/28/2023				
RELATIONSHIP TO ENTITY	District Accountant				
PREPARER (SIGNATURE REC	QUIRED)				
	,				
Brew day Campbell					
Brudan Campbull Has theory the gratic gratic filled A 4971, or has the dist	rict filed, a Title 32, Article 1 Special District Notice of Inactive Status 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-	YES	NO	If Yes, date filed:	

DocuSign Envelope ID: 961E55CF-6FAB-4F0E-B5F9-54297D092971 PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.	
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NOTE: A	ttach additional sheets as necessary.		antal Francis		Dunania tana /	" to a 'a ma E to	
		Governm	ental Funds		Proprietary/F	iduciary Funds	Please use this space to
Line #	Description	General	Fund*	Description	Fund*	Fund*	provide explanation of any
	Assets			Assets			items on this page
1-1	Cash & Cash Equivalents	\$ 3,863	- S	Cash & Cash Equivalents	\$ -	\$	-
1-2	Investments		\$ -	Investments	\$ -		-
1-3	Receivables	\$ 22,177	\$ -	Receivables	\$ -	\$	-
1-4	Due from Other Entities or Funds		\$ -	Due from Other Entities or Funds	\$ -	\$	-
1-5	Property Tax Receivable		\$ -	Other Current Assets [specify]			_
	All Other Assets [specify]			J	\$ -	\$	_
1-6	Lease Receivable (as Lessor)	\$	- \$ -	Total Current Assets	\$ -	\$	-
1-7	Prepaid Expense	\$ 8,304	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$	-
1-8			\$ -	Other Long Term Assets [specify]	\$ -	-	_
1-9		•	\$ -		\$ -	1	-
1-10		•	\$ -	-	\$ -	-	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 34,344	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS		\$	-
	Deferred Outflows of Resources:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Deferred Outflows of Resources			_
1-12	[specify]	\$	- \$	[specify]	\$ -	\$	-
1-13	[specify]	\$ -	\$ -	[specify]	\$ -	\$	7
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$	-
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 34,344	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$	-
	Liabilities			Liabilities			_
1-16	Accounts Payable	\$ 22,177	\$ -	Accounts Payable	_	\$	-
1-17	Accrued Payroll and Related Liabilities	*	\$ -	Accrued Payroll and Related Liabilities		\$	<u>-</u>
1-18	Unearned Property Tax Revenue	*	\$ -	Accrued Interest Payable		\$	<u>-</u>
1-19	Due to Other Entities or Funds	•	\$ -	Due to Other Entities or Funds		\$	<u>-</u>
1-20	All Other Current Liabilities	\$	\$ -	All Other Current Liabilities		\$	<u>-</u>
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	. ,		(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES		\$	-
1-22	All Other Liabilities [specify]		\$ -	Proprietary Debt Outstanding (from Part 4-4)		\$	<u>-</u>
1-23		\$	\$ -	Other Liabilities [specify]:		\$	<u>-</u>
1-24		*	\$ -	_	\$ -	1 *	<u>-</u>
1-25		•	- \$		\$ -	1 *	-
1-26			- \$			\$	-
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 22,177	-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	-	\$	-
4 00	Deferred Inflows of Resources:			Deferred Inflows of Resources			¬
1-28	Deferred Property Taxes		\$ -	Pension/OPEB Related		\$	-
1-29	Lease related (as lessor)		\$ -	Other [specify]	\$ -	•	-
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	- \$	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	-	\$	-
4 24	Fund Balance Nonspendable Prepaid	\$ 8,304	1 6	Net Position Net Investment in Capital Assets	\$ -	\$	\neg
1-31	Nonspendable Inventory		- \$ -	Net investment in Capital Assets	Ф -	Φ	-
1-32	Restricted [TABOR]	\$ 3,863	1 '	Emergency Reserves	\$ -	\$	
1-33	Committed [specify]		\$ -	Other Designations/Reserves	\$ -	-	-
1-34	Assigned [specify]		- \$ -	Restricted	\$ -		\exists
1-35	Unassigned:	•	- \$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$	_
1-30		-	- Ψ		Ť	Ψ	
1-31	Add lines 1-31 through 1-36 This total should be the same as line 3-33			Add lines 1-31 through 1-36 This total should be the same as line 3-33			
	TOTAL FUND BALANCE	. 40.40		TOTAL NET POSITION			
1-38		\$ 12,167	2 -		Ψ -	\$	-
1-30	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15			Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			
	BALANCE	\$ 34,344	\$	POSITION		\$	
		Ψ 34,344	- لا		- Ψ	Ι Ψ	-

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governme	ntal Funds	l	Proprietary/F	duciary Funds	
Line #	Description	General	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any
	Tax Revenue			Tax Revenue			items on this page
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify]:	\$ -	\$ -	Other Tax Revenue [specify]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (нитг)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -]
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -]
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -]
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify]:	\$ -	\$ -	All Other [specify]:	\$ -	\$ -	
2-23	Operating Advances	\$ 126,790	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 126,790	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -]
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	1
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	1
2-28	Other [specify]:	\$ -	\$ -	Other [specify]:	\$ -	\$ -	1
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES		\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 126,790	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 126,790

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

		Gov	vernmei	ntal Funds			Proprietary/F	iduciary Funds	Plas	se use this space to
Line #	Description	Genera		Fund*		Description	Fund*	Fund*		vide explanation of any
	Expenditures					Expenses				s on this page
3-1	General Government	-	4,623		-	General Operating & Administrative	\$ -	Ι Ψ	-	. •
3-2	Judicial	\$		\$	-	Salaries	\$ -	\$	-	
3-3	Law Enforcement	\$		\$	-	Payroll Taxes	\$ -	Ψ	-	
3-4	Fire	\$		\$	-	Contract Services	\$ -	\$	-	
3-5	Highways & Streets	\$	-	\$	-	Employee Benefits	\$ -	\$	-	
3-6	Solid Waste	\$	-	\$	-	Insurance	\$ -	\$	-	
3-7	Contributions to Fire & Police Pension Assoc.	\$		\$	-	Accounting and Legal Fees	\$ -	\$	-	
3-8	Health	\$		\$	-	Repair and Maintenance	\$ -	\$	-	
3-9	Culture and Recreation	\$	-	\$	-	Supplies	\$ -	\$	-	
3-10	Transfers to other districts	\$	-	\$	-	Utilities	\$ -	\$	-	
3-11	Other [specify]:	\$	-	\$	-	Contributions to Fire & Police Pension Assoc.	\$ -	\$	-	
3-12		\$		\$	-	Other [specify]	\$ -	\$	-	
3-13		\$		\$	-		\$ -	\$	-	
3-14	Capital Outlay	\$	-	\$	-	Capital Outlay	\$ -	\$	-	
	Debt Service					Debt Service			_	
3-15	Principal (should match amount in 4-4)	\$	-		-	Principal (should match amount in 4-4)	\$ -	Ι Ψ	-	
3-16	Interest	\$		\$	-	Interest	\$ -	\$	-	
3-17	Bond Issuance Costs	\$		\$	-	Bond Issuance Costs	\$ -	\$	-	
3-18	Developer Principal Repayments	\$	-	\$	-	Developer Principal Repayments	\$ -	Ψ	-	
3-19	Developer Interest Repayments	\$	-	\$	-	Developer Interest Repayments	\$ -	\$	-	
3-20	All Other [specify]:	\$	-	\$	-	All Other [specify]:	\$ -	\$	-	
3-21		\$	-	\$	-		\$ -	\$	-	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 11	4,623	\$	-	Add lines 3-1 through 3-21 TOTAL EXPENSES		\$	- \$	114,623
3-23	Interfund Transfers (In)	\$	-	\$	-	Net Interfund Transfers (In) Out	\$ -	\$	-	
3-24	Interfund Transfers Out	\$	-	\$	-	Other [specify][enter negative for expense]	\$ -	\$	-	
3-25	Other Expenditures (Revenues):	\$	-	\$	-	Depreciation/Amortization	\$ -	\$	-	
3-26		\$	-	\$	-	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$	-	
3-27		\$	-	\$	-	Capital Outlay (from line 3-14)	\$ -	\$	-	
3-28		\$	-	\$	-	Debt Principal (from line 3-15, 3-18)	\$ -	\$	-	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	_	\$		(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS		\$	_	
3-30	Excess (Deficiency) of Revenues and Other Financing	Ψ		Ψ			Ψ	Ψ		
	Sources Over (Under) Expenditures					Net Increase (Decrease) in Net Position				
	Line 2-29, less line 3-22, less line 3-29	\$ 1	2,167	\$	_	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$	_	
						Not Books and Advantage Books and and and and				
3-31	Fund Balance, January 1 from December 31 prior year report					Net Position, January 1 from December 31 prior year				
		\$		\$		report	\$ -	\$	-	
3-32	Prior Period Adjustment (MUST explain)	\$	_ [\$		Prior Period Adjustment (MUST explain)	\$ -	\$	_	
	Fund Balance, December 31	Ψ	-	*		Net Position, December 31	_	1		
	Sum of Lines 3-30, 3-31, and 3-32					Sum of Lines 3-30, 3-31, and 3-32				
	This total should be the same as line 1-37.	\$ 1	2,167	\$	-	This total should be the same as line 1-37.	\$ -	\$	-	

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

	PART 4 - DEBT OUTSTANDING,	ISSUED, A	ND RETIRED	
	Please answer the following questions by marking the appropriate boxes.	YES	NO	Please use this space to provide any explanations or comments:
	Does the entity have outstanding debt?	V		
	Is the debt repayment schedule attached? If no, MUST explain:	, –	✓	
	No, debt is repaid as funds become available.	_		
4-3	Is the entity current in its debt service payments? If no, MUST explain:			
4-4				
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts) Outstanding at beginning of year* Ussued during year	Retired during year	Outstanding at year-end	
	General obligation bonds \$ - \$ -	\$ -	\$ -	
	Revenue bonds \$ - \$	\$ -	\$ -	
	Notes/Loans \$ - \$	\$ -	\$ -	
	Lease Liabilities \$ - \$ -	\$ -	\$ -	
	Developer Advances \$ - \$ 126,790 Other (specify): \$ - \$		\$ 126,790	
	Other (specify): \$ - \$ - TOTAL \$ - \$ 126,790		\$ - \$ 126,790	
	*must agree to prior year ending balance		Ψ 120,790	
	Please answer the following questions by marking the appropriate boxes.	YES	NO	
4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?	~		
If yes:	How much? \$30,232,000			
•	Date the debt was authorized: 1/12/2022			
	Does the entity intend to issue debt within the next calendar year? How much? \$ -		✓	
,	How much? Does the entity have debt that has been refinanced that it is still responsible for?	П	✓	
	What is the amount outstanding?		—	
4-8	Does the entity have any lease agreements?		 ✓	
If yes:	What is being leased?			
	What is the original date of the lease?			
	Number of years of lease?			
	Is the lease subject to annual appropriation?			
	What are the annual lease payments?			
	PART 5 - CASH AND IN	IVESTMEN	NIS	
	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
	YEAR-END Total of ALL Checking and Savings accounts	\$ 3,863		
5-2	Certificates of deposit TOTAL CASH DEPOSITS	\$ -	Ф 0.000	
			\$ 3,863	
	Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -		
5-3		\$ - \$ -		
		\$ -		
	TOTAL INVESTMENTS	•	\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 3,863	
_	Please answer the following question by marking in the appropriate box YES	NO	N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	П	7	
	Ave the entitude deposite in an eligible (Dublic Deposit Dretestion Act) mublic depository (Section 11			
5-5	10.5-101, et seq. C.R.S.)? If no, MUST explain:	_		

ocuS	ign Envelope ID: 961E55CF-6FAB-4F0E-B5F9-54297D092971	C CADITAL	AND DICI		- ACCETC	
		<u> 6 - CAPITAL</u>	AND RIGE			Discourse this was a few worlds and a minimum to the second secon
0.1	Please answer the following question by marking in the appropriate box			YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?	Cootion 20 4 EOC C	D C 2 K no		<u></u>	
6-2	Has the entity performed an annual inventory of capital assets in accordance with MUST explain:	Section 29-1-506, C	.K.S. ? II NO,			
	moor explain.			7		
6-3		Balance -				
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	Additions	Deletions	Year-End Balance	
		year 1				
	Land	\$ -	\$ -	\$ -	\$	
	Buildings		\$ -		\$	
	Machinery and equipment		\$ -		\$	
	Furniture and fixtures		\$ -		\$	
	Infrastructure		\$ -		\$	·
	Construction In Progress (CIP)		\$ -			_
	Leased Right-to-Use Assets		\$ - \$ -		\$	
	Intangible Assets Other (explain):		\$ -		\$	_
	Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)		\$ -	-		_
	Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	-		
	TOTAL	\$ -	\$ -	\$ -		-
		Balance -	•	·	•	
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the	Additions	Deletions	Year-End Balance	
		year*				
	Land	\$ -			\$	·
	Buildings Machinery and equipment		\$ - \$ -	-	\$	
	Furniture and fixtures		\$ -		\$	_
	Infrastructure		\$ -		\$	_
	Construction In Progress (CIP)		\$ -		\$	
	Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$	
	Intangible Assets	\$ -	\$ -	\$ -	\$	
	Other (explain):	\$ -	\$ -	\$ -	\$	
	Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)		\$ -		\$	
	Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -		\$	
	TOTAL	\$ -	\$ -	\$ -	\$	
		* Must agree to prior yea	ar-end balance		In., and the co. 4.4 and and the time of	
		in accordance with the go	additions should be re overnment's capitaliza	eported at capital out tion policy. Please ex	lay on line 3-14 and capitalized xplain any discrepancy	
		PART 7 - PE	NSION INI	FORMATIC	NC	
				YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?				✓	
7-2	Does the entity have a volunteer firefighters' pension plan?				V	
If yes:	Who administers the plan?					
	Indicate the contributions from:					
	Tax (property, So, sales, etc.):	[\$ -	7		
	State contribution amount:		\$ -	1		
			•	-		
	Other (gifts, donations, etc.):		\$ -	-		
		TOTAL	<u> </u>			
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		\$ -			

ign Envelope ID: 961E55CF-6FAB-4F0E-B5F9-54297D092971	ADT Q BI	DCET IN	ORMATION	J	
Please answer the following question by marking in the appropriate box	AKI 0 - DU				
Did the entity file a current year budget with the Department of Local Affairs, in accor	dance with	YES	NO	N/A	Please use this space to provide any explanations or comments:
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 If no, MUST explain:	C.R.S.?				
Please indicate the amount appropriated for each fund separately for the year reporte	ed				
Governmental/Proprietary Fund Name	Total Appropriation	ons By Fund	ı		
General Fund \$		125,000	1		
\$		-			
\$ \$		-	-		
PART 9 -	TAX PAYE	R'S BILL (DF RIGHTS	(TAROR)	
Please answer the following question by marking in the appropriate box	17001701	IVO DILL C	YES	NO NO	Please use this space to provide any explanations or comments:
Is the entity in compliance with all the provisions of TABOR [State Constitution, Article	le X, Section 20(5)]?	V		ricase ase this space to provide any explanations of comments.
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government	nt from the 3 percent em	ergency reserve			
requirement. All governments should determine if they meet this requirement of TABOR.	RT 10 - GE	NERAL IN	IFORMATIC	N	
Please answer the following question by marking in the appropriate box					
			YES	NO	Please use this space to provide any explanations or comments:
Is this application for a newly formed governmental entity?					
Date of formation:					
	1/12/20	22	J		
Has the entity changed its name in the past or current year?				✓	
NEW name					
PRIOR name					
Is the entity a metropolitan district?			, Ø		
Please indicate what services the entity provides:			-		
Construction, operations & maintenance of public improvements			J		
Does the entity have an agreement with another government to provide services?			V		
List the name of the other governmental entity and the services provided:			_		
All services provided to Granary Metropolitan District Nos 2-9]		
Does the entity have a certified mill levy?				~	
Please provide the number of mills levied for the year reported (do not enter \$ amoun			ר		
Bond Redemption mills General/Other mills	0.000		-		
Total mills	0.000		1		
Disease use this cross to w	rovide anv additi	onal explanation	ons or comments	not previously in	ncluded:

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			OSA USE ONL	_Y		
Entity Wide:	General Fund			Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 3,863 Unrestricted Fund Balar	n \$	-	Total Tax Revenue	\$	
Current Liabilities	\$ 22,177 Total Fund Balance	\$	12,167	Revenue Paying Debt Service	\$	
Deferred Inflow	\$ - PY Fund Balance	\$		Total Revenue	\$ 126,790	
	Total Revenue	\$	126,790	Total Debt Service Principal	\$	
	Total Expenditures	\$	114,623	Total Debt Service Interest	\$	
Governmental	Interfund In	\$				
Total Cash & Investments	\$ 3,863 Interfund Out	\$		Enterprise Funds		
Transfers In	\$ - Proprietary			Net Position	\$	
Transfers Out	\$ - Current Assets	\$	-	PY Net Position	\$	
Property Tax	\$ - Deferred Outflow	\$		Government-Wide		
Debt Service Principal	\$ - Current Liabilities	\$		Total Outstanding Debt	\$ 126,790	
Total Expenditures	\$ 114,623 Deferred Inflow	\$		Authorized but Unissued	\$ 30,232,000	
Total Developer Advances	\$ - Cash & Investments	\$	-	Year Authorized	1/12/2022	
Total Developer Repayments	\$ - Principal Expense	\$				

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PART 12 - GOVERNING BODY APPROVAL

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

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

Policy - Requirements

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

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

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

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

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

	Print the names of ALL members of the governing body below.	A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
1	Full Name Patrick McMeekin	I,Patrick McMeekin, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application 1965 exampling from a duly elected or appointed board member, and that I have personally reviewed and approve this application 1965 example in 16142:57 PST Signed fatrick McMukin Date:
	Full Name	I, Landon Hoover , attest that I am a duly elected or appointed board member,
2	Landon Hoover	and that I have personelly reviewed and approve this applications of 100/2023 from audit. 36:56 MST Signed Date: My term Expiles 4705070946 May 2023
	Full Name	I,Mike Welty, attest that I am a duly elected or appointed board member, and
3	Mike Welty	that I have personally reviewed and approve this application for axemption from audit 8:22:01 MST Signed Mike Wilty Date: 3/9/2023 MST My term Expiresportage agreement and approve this application for axemption from 18:22:01 MST
	Full Name	I,Jason Stansberry, attest that I am a duly elected or appointed board member,
4	Jason Stansberry	and that I have personally reviewed and approve this application soy 100/12/502 from a 100 15:55:55 MST Signed
	Full Name	I,Kara Hoover, attest that I am a duly elected or appointed board member, and
5	Kara Hoover	that I have perscrively every lewed and approve this application for example 10:12:20 MST Signed Date: 371072023 10:12:20 MST My term Expires CAGGARGE May 2025
	Full Name	, attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:
	Full Name	I, , attest that I am a duly elected or appointed board member, and that I have
7		personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:

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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

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 NOT 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?				
Has the	entity corrected all Prior Year Deficiencies as communicated by the OSA?				
Has the application been PERSONALLY reviewed and approved by the governing body?					
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?				
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> here				
or					
	If yes, have you included a resolution?				
	Does the resolution state that the governing body $\underline{\sf PERSONALLY}$ reviewed and approved the resolution in an open public meeting?				
	Has the resolution been signed by a <u>MAJORITY</u> 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 ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?				

FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal!

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

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.

SHORT FORM

NAME OF GOVERNMENT	Granary Metropolitan District No. 2	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/22
	550 W Eisenhower Blvd	or fiscal year ended:
	Loveland, CO 80537	
CONTACT PERSON	Brendan Campbell	
PHONE	(970) 669-3611	

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

DATE PREPARED 2/28/2023

PREPARER (SIGNATURE REQUIRED)

Brendan Campbell
9874BEEEBBOOA497...

EMAIL

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)

PROPRIETARY (CASH OR BUDGETARY BASIS)

PART 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	scription	Round to nearest Dolla	ır	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spec	ific owners	ship	\$	-	any necessary
2-3	Sales	s and use		\$	-	explanations
2-4	Othe	r (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 line 4-4, column 2)	- T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rece	ived	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale of cap	oital assets		\$	-	
2-19	Fire and police pension			\$	-]
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-]
2-22				\$	-]
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	-	

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	Tana oquity illion	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		\$	-
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		Ψ	-
3-14	Capital outlay		\$	-
3-15	Utility operations		\$	-
3-16	Culture and recreation		Ψ	-
3-17	Debt service principal (shou	ld agree with Part 4)	\$	-
3-18	Debt service interest		\$	-
3-19	• • • • • • • • • • • • • • • • • • • •	agree with line 4-4)	\$	-
3-20	Repayment of Developer Advance Interest		\$	-
3-21		uld agree to line 7-2)		-
3-22	Contribution to Fire & Police Pension Assoc. (show	uld agree to line 7-2)	\$	-
3-23	Other (specify):			
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	-

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>".

	PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RE	ETIRED	
	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt?				✓
	If Yes, please attach a copy of the entity's Debt Repayment Se			_	
4-2	Is the debt repayment schedule attached? If no, MUST explain	n:		, U	
4-3	Is the entity current in its debt service payments? If no, MUS7	Γ explain:		. \square	
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	C	<u> </u>		
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
		•	<u> </u>	1 7	T
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	- \$	
		*must tie to prior ye	ar ending balance		
	Please answer the following questions by marking the appropriate boxes			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ.	00 000 000 00	√	
If yes:	How much?		30,232,000.00		
	Date the debt was authorized:	1/12/2	2022] _	_
4-6	Does the entity intend to issue debt within the next calendar	year?		, \square	√
If yes:	How much?	\$	-	J	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible f	for?		✓
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	Φ.		, LI	
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

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

	PART 6 - CAPITAL AND RIC	CUT_T	٦-U	SE AS	201	TC		
	Please answer the following questions by marking in the appropriate boxe		J-U3	DE AC	O	Yes		No
6-1	Does the entity have capital assets?	· ·						✓
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in accorda	ance w	ith Sect	ion			V
6-3	Complete the following capital & right-to-use assets table:	Balance beginning o year*		Additions (be include Part 3	ed in	Deletions		Year-End Balance
	Land	\$		\$	-	\$ -	\$	
	Buildings	\$		\$	-	\$ -	Ψ	
	Machinery and equipment Furniture and fixtures	\$ \$		<u>\$ </u>	-	\$ - \$ -	Ψ	
	Infrastructure	\$		<u>φ</u> \$	-	\$ -	\$ \$	
	Construction In Progress (CIP)	\$		Ψ \$	-	\$ -	\$	
	Leased Right-to-Use Assets	\$		\$ \$	_	\$ -	<u> </u>	
	Other (explain):	\$		<u>*</u> \$	-	\$ -	\$	
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$ -		
	(Please enter a negative, or credit, balance)	Φ				•	\$	
	TOTAL Please use this space to provide any	\$		\$	-	\$ -	\$	-
	Flease use this space to provide any	ехріанаціон	115 01 0	omment	5.			
	DART T PENGION	INICODI	B # A =	FIGN				
	PART 7 - PENSION		WA	ION				
7.4	Please answer the following questions by marking in the appropriate boxe	es.				Yes		No
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?							✓
If yes:	Who administers the plan?							
you.	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):		Г	<u>Ф</u>				
	State contribution amount:			<u>\$ </u>	-			
	Other (gifts, donations, etc.):			\$ \$	-			
	TOTAL \$ -				-			
	What is the monthly benefit paid for 20 years of service per retiree as of Jan				_			
	1?							
	Please use this space to provide any	explanation	ns or c	omment	s:			
	PART 8 - BUDGET I	MEODI	ми	ION				
			WAI					
0.4	Please answer the following questions by marking in the appropriate boxe		_	Yes		No		N/A
8-1	Did the entity file a budget with the Department of Local Affair current year in accordance with Section 29-1-113 C.R.S.?	rs for the		\checkmark				
	Carrent year in accordance with occiton 23 1 110 Cit.O.							
8-2	Did the autitum and an ammunuisticus vasalutian in accordant	a a wildla Can	41.00					
_	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Sec	tion	\checkmark				
	23-1-100 C.N.S.: II IIO, WOST EXPIAITI.							
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported	l:					
	Governmental/Proprietary Fund Name	Total App	ropriati	ons By Fu	nd			
	General Fund	\$			0			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	✓	
If no, Ml	JST 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: 1/12/2022		
10-2	Has the entity changed its name in the past or current year?	П	$\overline{\checkmark}$
If yes:	Please list the NEW name & PRIOR name:		
11 yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Construction, operations & maintenance of 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 provided by Granary Metropolitan District No 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		_

Please use this space to provide any explanations or comments:

Total mills

	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	

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

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

	Print the names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
	Print Board Member's Name	IPatrick McMeekin, attest I am a duly elected or
Board Member 1	Patrick McMeekin	appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed
		My term Expires:May 2023
Board	Print Board Member's Name	ILandon Hoover, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 2	Landon Hoover	application for examption from audit. Signed Jandon House Date: 3/10/2023 11:36:56 MST My term Expires: May 2023
	Print Board Member's Name	IMike Welty, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Board Member 3	Mike Welty	application for exemption from audit. Signed Mile William 18:22:01 MST Date: 3/9/2023 18:22:01 MST My term Expires:May 2023
	Print Board Member's Name	IJason Stansberry, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Board Member 4	Jason Stansberry	application for exemption from audit. Signed Jan Starton Date:May 2023 07:55:55 MST My term Expires:May 2025
Board	Print Board Member's Name	IKara Hoover, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 5	Kara Hoover	application for exemption from audit. Signed
	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 6		exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I

SHORT FORM

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

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PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT 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?				
Has the	entity corrected all Prior Year Deficiencies as communicated by the OSA?				
Has the application been PERSONALLY reviewed and approved by the governing body?					
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?				
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> here				
or					
	If yes, have you included a resolution?				
	Does the resolution state that the governing body $\underline{\sf PERSONALLY}$ reviewed and approved the resolution in an open public meeting?				
	Has the resolution been signed by a <u>MAJORITY</u> 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 ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?				

FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal!

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MAIL: Office of the State Auditor

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

Denver, CO 80203

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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.

SHORT FORM

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

CONTACT PERSON
PHONE
(970) 669-3611

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

PART 1 - CERTIFICATION OF PREPARER

BrendanC@pcgi.com

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

DATE PREPARED 2/28/2023

PREPARER (SIGNATURE REQUIRED)

EMAIL

Brindan Campbill

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)

PROPRIETARY (CASH OR BUDGETARY BASIS)

PART 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	scription	Round to nearest Dolla	ır	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spec	ific owners	ship	\$	-	any necessary
2-3	Sales	s and use		\$	-	explanations
2-4	Othe	r (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 line 4-4, column 2)	- T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rece	ived	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale of cap	oital assets		\$	-	
2-19	Fire and police pension			\$	-]
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-]
2-22				\$	-]
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	-	

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	Tana oquity illion	Round to nearest Dollar	Please use this
3-1	Administrative		\$	space to provide
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3-3	Payroll taxes		\$	explanations
3-4	Contract services		\$	-
3-5	Employee benefits		\$	-
3-6	Insurance		\$	-
3-7	Accounting and legal fees		\$	-
3-8	Repair and maintenance		\$	-
3-9	Supplies		\$	-
3-10	Utilities and telephone		\$	-
3-11	Fire/Police		\$	-
3-12	Streets and highways		\$	-
3-13	Public health		Ψ	-
3-14	Capital outlay		\$	-
3-15	Utility operations		\$	-
3-16	Culture and recreation		Ψ	-
3-17	Debt service principal (shou	ld agree with Part 4)	\$	-
3-18	Debt service interest		\$	-
3-19	• • • • • • • • • • • • • • • • • • • •	agree with line 4-4)	\$	-
3-20	Repayment of Developer Advance Interest		\$	-
3-21		uld agree to line 7-2)		-
3-22	Contribution to Fire & Police Pension Assoc. (show	uld agree to line 7-2)	\$	-
3-23	Other (specify):			
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	-

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>".

	PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RE	ETIRED	
	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt?			✓	
	If Yes, please attach a copy of the entity's Debt Repayment Se			_	
4-2	Is the debt repayment schedule attached? If no, MUST explain		, U		
4-3	Is the entity current in its debt service payments? If no, MUS7	Γ explain:		. \square	
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	C	<u> </u>		
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
		•	<u> </u>	1 7	T
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	- \$	
		*must tie to prior ye	ar ending balance		
	Please answer the following questions by marking the appropriate boxes			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ.	00 000 000 00	√	
If yes:	How much?		30,232,000.00		
	Date the debt was authorized:	1/12/2	2022] _	_
4-6	Does the entity intend to issue debt within the next calendar	year?		, \square	√
If yes:	How much?	\$	-	J	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible f	for?		✓
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	Φ.		, LI	
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

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

	PART 6 - CAPITAL AND RIC	CUT_T	٦-U	SE AS	201	TC		
	Please answer the following questions by marking in the appropriate boxe		J-U3	DE AC	O	Yes		No
6-1	Does the entity have capital assets?	· ·						✓
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in accorda	ance w	ith Sect	ion			V
6-3	Complete the following capital & right-to-use assets table:	Balance beginning o year*		Additions (be include Part 3	ed in	Deletions		Year-End Balance
	Land	\$		\$	-	\$ -	\$	
	Buildings	\$		\$	-	\$ -	Ψ	
	Machinery and equipment Furniture and fixtures	\$ \$		<u>\$ </u>	-	\$ - \$ -	Ψ	
	Infrastructure	\$		<u>φ</u> \$	-	\$ -	\$ \$	
	Construction In Progress (CIP)	\$		Ψ \$	-	\$ -	\$	
	Leased Right-to-Use Assets	\$		\$ \$	_	\$ -	<u> </u>	
	Other (explain):	\$		<u>*</u> \$	-	\$ -	\$	
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$ -		
	(Please enter a negative, or credit, balance)	Φ				•	\$	
	TOTAL Please use this space to provide any	\$		\$	-	\$ -	\$	-
	Flease use this space to provide any	ехріанаціон	115 01 0	omment	5.			
	DART T PENCION	INICODI	B # A =	FIGN				
	PART 7 - PENSION		WA	ION				
7.4	Please answer the following questions by marking in the appropriate boxe	es.				Yes		No
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?							✓
If yes:	Who administers the plan?							
you.	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):		Г	<u>Ф</u>				
	State contribution amount:			<u>\$ </u>	-			
	Other (gifts, donations, etc.):			\$ \$	-			
	TOTAL			\$	-			
	What is the monthly benefit paid for 20 years of service per re	tiree as of	Jan	\$	_			
	1?		L	·				
	Please use this space to provide any	explanation	ns or c	omment	s:			
	PART 8 - BUDGET I	MEODI	ми	ION				
			WAI					
0.4	Please answer the following questions by marking in the appropriate boxe		_	Yes		No		N/A
8-1	Did the entity file a budget with the Department of Local Affair current year in accordance with Section 29-1-113 C.R.S.?	rs for the		\checkmark				
	Carrent year in accordance with occurrent 23 1 110 C.N.C.							
8-2	Did the autitum and an ammunuisticus vasalutian in accordant	a a wildla Can	41.00					
_	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Sec	tion	\checkmark				
	23-1-100 C.N.S.: II IIO, WOST EXPIAITI.							
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported	l:					
	Governmental/Proprietary Fund Name	Total App	ropriati	ons By Fu	nd			
	General Fund	\$			0			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	✓	
If no, Ml	JST 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: 1/12/2022		
10-2	Has the entity changed its name in the past or current year?	П	$\overline{\checkmark}$
If yes:	Please list the NEW name & PRIOR name:		
11 yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Construction, operations & maintenance of 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 provided by Granary Metropolitan District No 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		_

Please use this space to provide any explanations or comments:

Total mills

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 complete and sign in the column below.
	Print Board Member's Name	IPatrick McMeekin, attest I am a duly elected or
Doord		appointed board member, and that I have personally reviewed and approve this
Board Member	Patrick McMeekin	application for exemption from audit.
1		Date:
•		
		My term Expires:May 2023
	Print Board Member's Name	ILandon Hoover, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member	Landon Hoover	application for exemption from audit.
2		Signed Landon Hoover Date: 3,510,52023 11:36:56 MST
		My term Expires: May 2023
	Print Board Member's Name	I
	Tillt board member 3 Name	appointed board member, and that I have personally reviewed and approve this
Board	Miles Markes	application for exemption from audit.
Member	Mike Welty	
3		Signed
		My term Expires:May 2023
	Print Board Member's Name	IJason Stansberry, attest I am a duly elected or
Board Member		appointed board member, and that I have personally reviewed and approve this
	Jason Stansberry	application for exemption from audit.
4		Signed Jasan Stanstrum, Date: 07:55:55 MST
		Date: 03/wde/dde/e2/02/3 07:55:55 MST My term Expires: May 2025
	Print Board Member's Name	IKara Hoover, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member	Kara Hoover	application for exemption from audit. Signed
5		Date:
		My term Expires:May 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
Board		exemption from audit.
Member 6		Signed
· · ·		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
7		Signed
		Date: My term Expires:
		INIY LEHIH EADIIGO.

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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

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SHORT FORM

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

CONTACT PERSON
PHONE
Granary Metropolitan District No. 5

C/o Pinnacle Consulting Group, Inc.
12/31/22
or fiscal year ended:
070) 669-3611

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

DATE PREPARED 2/28/2023

PREPARER (SIGNATURE REQUIRED)

EMAIL

Brendan Campbell
9874BEEEBB6A497...

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
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2-21	Other (specify):			\$	-]
2-22				\$	-]
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	-	

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3-16	Culture and recreation		Ψ	-
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3-24			\$	-
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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>".

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4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	C	<u> </u>		
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
		•	<u> </u>	1 7	T
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	- \$	
		*must tie to prior ye	ar ending balance		
	Please answer the following questions by marking the appropriate boxes			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ.	00 000 000 00	√	
If yes:	How much?		30,232,000.00		
	Date the debt was authorized:	1/12/2	2022] _	_
4-6	Does the entity intend to issue debt within the next calendar	year?		, \square	√
If yes:	How much?	\$	-	J	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible f	for?		✓
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	Φ.		, LI	
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

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

	PART 6 - CAPITAL AND RIC	CUT.T	O-11	SE A	995	TC			
	Please answer the following questions by marking in the appropriate box		U-U,	SE F	133	Yes		N	o
6-1	Does the entity have capital assets?							√	
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:			ction			V]	
6-3	Complete the following capital & right-to-use assets table:	Balance beginning o year*		Addition be inclu Part	ided in	Deletion	s		-End nce
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment Furniture and fixtures	\$ \$	-	\$ \$	-	\$ \$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	<u>\$</u> \$	-
	Construction In Progress (CIP)	\$	-	\$	<u> </u>	\$	-	<u>φ</u> \$	
	Leased Right-to-Use Assets	\$	-	\$	_	\$	-	\$	_
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$	_		
	(Please enter a negative, or credit, balance)	Þ	-			,		\$	-
	TOTAL Please use this space to provide any	\$	-	\$	-	\$	-	\$	-
	Flease use this space to provide any	ехріанаціон	iis or c	omme	IIIS.				
	DARTZ RENGION	INICOD	B # A =	TION					
	PART 7 - PENSION		MA	HON					
7.4	Please answer the following questions by marking in the appropriate box	es.				Yes		N	
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?							▽	
If yes:	Who administers the plan?							-	
11 ycs.	Indicate the contributions from:					l			
			Г	Φ.		1			
	Tax (property, SO, sales, etc.): State contribution amount:		-	\$ \$	-				
	Other (gifts, donations, etc.):		F	\$	-				
	TOTAL			\$	-				
	What is the monthly benefit paid for 20 years of service per re	tiree as of	Jan	\$	_				
	1?			·					
	Please use this space to provide any	explanatior	ns or c	comme	nts:				
	DART O BURGET	NEODI		CION					
	PART 8 - BUDGET I		VIA I						
0.4	Please answer the following questions by marking in the appropriate box			Ye	es .	No		N.	Α
8-1	Did the entity file a budget with the Department of Local Affai current year in accordance with Section 29-1-113 C.R.S.?	rs for the		\checkmark					
	current year in accordance with Section 25-1-113 C.N.S.:								
8-2		141.0							
0 2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Sec	tion	\checkmark					
	29-1-106 C.R.S.? If no, wioST explain:								
If yes:	Please indicate the amount budgeted for each fund for the ye	ar reported	l:						
	Governmental/Proprietary Fund Name	Total App	ropriati	ions By I	Fund				
	General Fund	\$			0				
						l			

	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.	✓	
lf no, M	JST 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: 1/12/2022		
10-2	Has the entity changed its name in the past or current year?	П	$\overline{\checkmark}$
If yes:	Please list the NEW name & PRIOR name:		
ii yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Construction, operations & maintenance of 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 provided by Granary Metropolitan District No 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		_

Please use this space to provide any explanations or comments:

Total mills

	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	A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
	current governing body below. Print Board Member's Name	I Production of the second
	Print Board Member's Name	IPatrick McMeekin, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Board		application for exemption from audit.
Member	Patrick McMeekin	
1		Signed fatrick McMultin Date: 16:42:57 PST
		My term Expires:May 2023
	Print Board Member's Name	ILandon Hoover, attest I am a duly elected or
Board Member		appointed board member, and that I have personally reviewed and approve this
Member	Landon Hoover	application for swemption from audit. Signed Landon Hoosen
2		Signed Landon Hoover Date: 473/420/2023 11:36:56 MST
		My term Expires: May 2023
	Print Board Member's Name	IMike Welty, attest I am a duly elected or
	1 Till Board Melliber's Name	appointed board member, and that I have personally reviewed and approve this
Board	Mike Welty	application for exemption from audit.
Member 3	wine weity	Signed Mile (Nelty Date: 18:22:01 MST
3		Date:18:22:01 MST
		My term Expires:May 2023
	Print Board Member's Name	IJason Stansberry
Board Member		appointed board member, and that I have personally reviewed and approve this
	Jason Stansberry	application for exemption from audit. Signed Associated Standards
4		Date:
		My term Expires: May 2025
	Print Board Member's Name	IKara Hoover, attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member	Kara Hoover	application for account from audit.
5		Signed
		Date
		My term Expires:May 2025
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for exemption from audit.
Member		Signed
6		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Doord		member, and that I have personally reviewed and approve this application for
Board Member		exemption from audit.
7		Signed
		Date:
		My term Expires:

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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

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 NOT 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?						
Has the	entity corrected all Prior Year Deficiencies as communicated by the OSA?					
Has the application been PERSONALLY reviewed and approved by the governing body?						
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?						
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> here					
or						
	If yes, have you included a resolution?					
	Does the resolution state that the governing body $\underline{\sf PERSONALLY}$ reviewed and approved the resolution in an open public meeting?					
	Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)					
Will this	application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)					
	If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?					

FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal!

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

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.

SHORT FORM

NAME OF GOVERNMENT **Granary Metropolitan District No. 6** c/o Pinnacle Consulting Group, Inc. **ADDRESS** 550 W Eisenhower Blvd Loveland, CO 80537 **CONTACT PERSON Brendan Campbell PHONE** (970) 669-3611 **EMAIL** BrendanC@pcgi.com

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

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 2/28/2023 **DATE PREPARED**

PREPARER (SIGNATURE REQUIRED)

Brendan Campbell

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

PART 2 - REVENUE

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

Line#		Des	scription	Round to nearest Dolla	ır	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spec	ific owners	ship	\$	-	any necessary
2-3	Sales	s and use		\$	-	explanations
2-4	Othe	r (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 line 4-4, column 2)	- T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rece	ived	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale of cap	oital assets		\$	-	
2-19	Fire and police pension			\$	-]
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-]
2-22				\$	-]
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	-	

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	Tana oquity illion	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		\$	-
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		Ψ	-
3-14	Capital outlay		\$	-
3-15	Utility operations		\$	-
3-16	Culture and recreation		Ψ	-
3-17	Debt service principal (shou	ld agree with Part 4)	\$	-
3-18	Debt service interest		\$	-
3-19	• • • • • • • • • • • • • • • • • • • •	agree with line 4-4)	\$	-
3-20	Repayment of Developer Advance Interest		\$	-
3-21		uld agree to line 7-2)		-
3-22	Contribution to Fire & Police Pension Assoc. (show	uld agree to line 7-2)	\$	-
3-23	Other (specify):			
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	-

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>".

	PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RE	ETIRED	
	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt?		✓		
	If Yes, please attach a copy of the entity's Debt Repayment Se		_		
4-2	Is the debt repayment schedule attached? If no, MUST explain		, U		
4-3	Is the entity current in its debt service payments? If no, MUS7	Γ explain:		. \square	
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	C	<u> </u>		
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
		•	<u> </u>	1 7	T
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	- \$	
		*must tie to prior ye	ar ending balance		
	Please answer the following questions by marking the appropriate boxes			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ.	00 000 000 00	√	
If yes:	How much?		30,232,000.00		
	Date the debt was authorized:	1/12/2	2022] _	_
4-6	Does the entity intend to issue debt within the next calendar	year?		, \square	√
If yes:	How much?	\$	-	J	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible f	for?		✓
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	Φ.		, LI	
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

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

	PART 6 - CAPITAL AND RI	GHT-	TO-U	SF A	SSE	TS			
	Please answer the following questions by marking in the appropriate box					Yes			No
6-1	Does the entity have capital assets?								7
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:								7
6-3	Complete the following capital & right-to-use assets table:	year* Part 3)					ns		r-End ance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures Infrastructure	\$	-	\$ \$	-	\$ \$	-	\$	-
		\$		\$	-	\$	-	\$	-
	Construction In Progress (CIP) Leased Right-to-Use Assets	\$		\$	-	\$	-	\$ \$	-
	Other (explain):	\$		\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization	Ψ				Ψ		Φ	-
	(Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	_
	TOTAL	\$	-	\$	-	\$	-	\$	-
	Please use this space to provide any	explanat	ions or	comme	nts:				
	PART 7 - PENSION	INFO	RMA	TION					
	Please answer the following questions by marking in the appropriate box					Yes			No
7-1	Does the entity have an "old hire" firefighters' pension plan?								
7-2	Does the entity have a volunteer firefighters' pension plan?							~	
If yes:	Who administers the plan?								
	Indicate the contributions from:					•			
	Tax (property, SO, sales, etc.):			\$]			
	State contribution amount:			\$					
	Other (gifts, donations, etc.):			\$	-				
	TOTAL			\$	-				
	What is the monthly benefit paid for 20 years of service per re	etiree as	of Jan	\$					
	1?			·					
	Please use this space to provide any	explanat	ions or	comme	nts:				
		11.150	2000						
	PART 8 - BUDGET	INFO	₹MA	HON					
	Please answer the following questions by marking in the appropriate box			Ye	s	No		N	I/A
8-1	Did the entity file a budget with the Department of Local Affai	irs for the	•	7		П			
	current year in accordance with Section 29-1-113 C.R.S.?								
8-2	Did the entity pass an appropriations resolution, in accordan	ce with S	ection	7					1
	29-1-108 C.R.S.? If no, MUST explain:								J.
If yes:	Please indicate the amount budgeted for each fund for the year	ear report	ed:						
	Governmental/Proprietary Fund Name	Total A	ppropria	tions By F	und				
	General Fund	\$			0]			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	✓	
If no, Ml	JST 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: 1/12/2022		
10-2	Has the entity changed its name in the past or current year?	П	$\overline{\checkmark}$
If yes:	Please list the NEW name & PRIOR name:		
11 yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Construction, operations & maintenance of 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 provided by Granary Metropolitan District No 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		_

Please use this space to provide any explanations or comments:

Total mills

	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 complete and sign in the column below.			
	Print Board Member's Name	IPatrick McMeekin, attest I am a duly elected or			
Board		appointed board member, and that I have personally reviewed and approve this			
Member	Patrick McMeekin	application for exemption from audit.			
1		Signed Patrid McMuslin Date: 427041833 429/2023 16:42:57 PST			
-		Date:4070418334/22//2U23 10:42:57 PS1			
		My term Expires:May 2023			
	Print Board Member's Name	ILandon Hoover, attest I am a duly elected or			
Board		appointed board member, and that I have personally reviewed and approve this			
Member	Landon Hoover	application for exemption from audit.			
2		Signed Landon Hoosen Date: 4205/1950000000000000000000000000000000000			
		Duto			
		My term Expires:May 2023			
	Print Board Member's Name	IMike Welty, attest I am a duly elected or			
Board		appointed board member, and that I have personally reviewed and approve this			
Member	Mike Welty	application for exemption from audit.			
3		Signed Miles (Mylly Date:			
		My term Expires: May 2023			
	D: (D. IM. I. I. M.	,			
Board Member	Print Board Member's Name	IJason Stansberry, 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.			
4		Signed Jasus Stansburn Date: 07:55:55 MST			
		My term Expires:May 2025			
	Print Board Member's Name				
	Fillit Board Melliber 5 Name	IKara Hoover, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this			
Board		application for exemption from audit.			
Member	Kara Hoover	Signed Di			
5		Date:			
		My term Expires:May 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			
Board		exemption from audit.			
Member		Signed			
6		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:			

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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

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 NOT 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?						
Has the	entity corrected all Prior Year Deficiencies as communicated by the OSA?					
Has the application been PERSONALLY reviewed and approved by the governing body?						
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?						
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> here					
or						
	If yes, have you included a resolution?					
	Does the resolution state that the governing body $\underline{\sf PERSONALLY}$ reviewed and approved the resolution in an open public meeting?					
	Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)					
Will this	application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)					
	If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?					

FILING METHODS

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

Denver, CO 80203

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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.

SHORT FORM

NAME OF GOVERNMENT **Granary Metropolitan District No. 7** For the Year Ended c/o Pinnacle Consulting Group, Inc. **ADDRESS** 12/31/22 550 W Eisenhower Blvd or fiscal year ended: Loveland, CO 80537 **CONTACT PERSON Brendan Campbell PHONE** (970) 669-3611

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 2/28/2023 **DATE PREPARED**

PREPARER (SIGNATURE REQUIRED)

EMAIL

Brendan Campbell

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

BrendanC@pcgi.com

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	scription	Round to nearest Dolla	ır	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spec	ific owners	ship	\$	-	any necessary
2-3	Sales	s and use		\$	-	explanations
2-4	Othe	r (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 line 4-4, column 2)	- T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rece	ived	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale of cap	oital assets		\$	-	
2-19	Fire and police pension			\$	-]
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-]
2-22				\$	-]
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	-	

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	Tana oquity illion	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		\$	-
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		Ψ	-
3-14	Capital outlay		\$	-
3-15	Utility operations		\$	-
3-16	Culture and recreation		Ψ	-
3-17	Debt service principal (shou	ld agree with Part 4)	\$	-
3-18	Debt service interest		\$	-
3-19	• • • • • • • • • • • • • • • • • • • •	agree with line 4-4)	\$	-
3-20	Repayment of Developer Advance Interest		\$	-
3-21		uld agree to line 7-2)		-
3-22	Contribution to Fire & Police Pension Assoc. (show	uld agree to line 7-2)	\$	-
3-23	Other (specify):			
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	-

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>".

	PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RE	ETIRED	
	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt?				✓
	If Yes, please attach a copy of the entity's Debt Repayment Se			_	
4-2	Is the debt repayment schedule attached? If no, MUST explain	n:		, U	
4-3	Is the entity current in its debt service payments? If no, MUS7	Γ explain:		. \square	
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	C	<u> </u>		
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
		•	<u> </u>	1 7	T
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	- \$	
		*must tie to prior ye	ar ending balance		
	Please answer the following questions by marking the appropriate boxes			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ.	00 000 000 00	√	
If yes:	How much?		30,232,000.00		
	Date the debt was authorized:	1/12/2	2022] _	_
4-6	Does the entity intend to issue debt within the next calendar	year?		, \square	√
If yes:	How much?	\$	-	J	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible f	for?		✓
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	Φ.		, LI	
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

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

	PART 6 - CAPITAL AND RIC	CUT_T	م. الا	SE AS	201	TC		
	Please answer the following questions by marking in the appropriate boxe		J-U3	DE AC	OOE	Yes		No
6-1	Does the entity have capital assets?	· ·						✓
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in accorda	ance w	ith Sect	ion			V
6-3	Complete the following capital & right-to-use assets table:	Balance beginning o year*		Additions (be include Part 3	ed in	Deletions		Year-End Balance
	Land	\$		\$	-	\$ -	\$	
	Buildings	\$		\$	-	\$ -	Ψ	
	Machinery and equipment Furniture and fixtures	\$ \$		<u>\$ </u>	-	\$ - \$ -	Ψ	
	Infrastructure	\$		<u>φ</u> \$	-	\$ -	\$ \$	
	Construction In Progress (CIP)	\$		Ψ \$	-	\$ -	\$	
	Leased Right-to-Use Assets	\$		\$ \$	_	\$ -	<u> </u>	
	Other (explain):	\$		<u>*</u> \$	-	\$ -	\$	
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$ -		
	(Please enter a negative, or credit, balance)	Φ				•	\$	
	TOTAL Please use this space to provide any	\$		\$	-	\$ -	\$	-
	Flease use this space to provide any	ехріанаціон	115 01 0	omment	5.			
	DART T PENGION	INICADI	B # A =	FIGN				
	PART 7 - PENSION		WA	ION				
7.4	Please answer the following questions by marking in the appropriate boxe	es.				Yes		No
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?							✓
If yes:	Who administers the plan?							
you.	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):		Г	ф				
	State contribution amount:			<u>\$ </u>	-			
	Other (gifts, donations, etc.):			\$ \$	-			
	TOTAL			\$	-			
	What is the monthly benefit paid for 20 years of service per re	tiree as of	Jan	\$	_			
	1?		L	·				
	Please use this space to provide any	explanation	ns or c	omment	s:			
	PART 8 - BUDGET I	MEODI	ми	ION				
			WAI					
0.4	Please answer the following questions by marking in the appropriate boxe		_	Yes		No		N/A
8-1	Did the entity file a budget with the Department of Local Affair current year in accordance with Section 29-1-113 C.R.S.?	rs for the		\checkmark				
	Carrent year in accordance with occurrent 23 1 110 C.N.C.							
8-2	Did the autitum and an ammunuisticus vasalutian in accordance	a a wildla Can	41.00					
_	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Sec	tion	\checkmark				
	23-1-100 C.N.S.: II IIO, WOST EXPIAITI.							
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported	l:					
	Governmental/Proprietary Fund Name	Total App	ropriati	ons By Fu	nd			
	General Fund	\$			0			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	✓	
If no, Ml	JST 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: 1/12/2022		
10-2	Has the entity changed its name in the past or current year?	П	$\overline{\checkmark}$
If yes:	Please list the NEW name & PRIOR name:		
11 yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Construction, operations & maintenance of 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 provided by Granary Metropolitan District No 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		_

Please use this space to provide any explanations or comments:

Total mills

	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					

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Member 4	Jason Stansberry	application for exemption from audit. Signed
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Member 5	Kara Hoover	application for exemption from audit. Signed
	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 6		exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I

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

Denver, CO 80203

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In that event, AN AUDIT SHALL BE REQUIRED.

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

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

CONTACT PERSON
PHONE
(970) 669-3611

EMAIL

EMAIL

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

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

DATE PREPARED 2/28/2023

PREPARER (SIGNATURE REQUIRED)

Brindan Campbill

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

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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	scription	Round to nearest Dolla	ır	Please use this
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2-2	Spec	ific owners	ship	\$	-	any necessary
2-3	Sales	s and use		\$	-	explanations
2-4	Othe	r (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 line 4-4, column 2)	- T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rece	ived	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale of cap	oital assets		\$	-	
2-19	Fire and police pension			\$	-]
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-]
2-22				\$	-]
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	-	

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	Tana oquity illion	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		\$	-
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		Ψ	-
3-14	Capital outlay		\$	-
3-15	Utility operations		\$	-
3-16	Culture and recreation		Ψ	-
3-17	Debt service principal (shou	ld agree with Part 4)	\$	-
3-18	Debt service interest		\$	-
3-19	• • • • • • • • • • • • • • • • • • • •	agree with line 4-4)	\$	-
3-20	Repayment of Developer Advance Interest		\$	-
3-21		uld agree to line 7-2)		-
3-22	Contribution to Fire & Police Pension Assoc. (show	uld agree to line 7-2)	\$	-
3-23	Other (specify):			
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	-

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>".

	PART 4 - DEBT OUTSTANDING	G, ISSUED), AND RE	ETIRED	
	Please answer the following questions by marking the	appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt?				✓
	If Yes, please attach a copy of the entity's Debt Repayment Se			_	
4-2	Is the debt repayment schedule attached? If no, MUST explain	n:		, U	
4-3	Is the entity current in its debt service payments? If no, MUS7	Γ explain:		. \square	
4-4	Please complete the following debt schedule, if applicable:				
	(please only include principal amounts)(enter all amount as positive	Outstanding at	Issued during	Retired during	Outstanding at
	numbers)	end of prior year*	year	year	year-end
	General obligation bonds	C	<u> </u>		
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
		•	<u> </u>	1 7	T
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	- \$	
		*must tie to prior ye	ar ending balance		
	Please answer the following questions by marking the appropriate boxes			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	Φ.	00 000 000 00	√	
If yes:	How much?		30,232,000.00		
	Date the debt was authorized:	1/12/2	2022] _	_
4-6	Does the entity intend to issue debt within the next calendar	year?		, \square	√
If yes:	How much?	\$	-	J	
4-7	Does the entity have debt that has been refinanced that it is s	till responsible f	for?		✓
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?			J	
	Is the lease subject to annual appropriation?	Φ.		, LI	
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

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

	PART 6 - CAPITAL AND RIC	CUT_T	م. الا	SE AS	201	TC		
	Please answer the following questions by marking in the appropriate boxe		J-U3	DE AC	OC	Yes		No
6-1	Does the entity have capital assets?	· ·						✓
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in accorda	ance w	ith Sect	ion			V
6-3	Complete the following capital & right-to-use assets table:	Balance beginning o year*		Additions (be include Part 3	ed in	Deletions		Year-End Balance
	Land	\$		\$	-	\$ -	\$	
	Buildings	\$		\$	-	\$ -	Ψ	
	Machinery and equipment Furniture and fixtures	\$ \$		<u>\$ </u>	-	\$ - \$ -	Ψ	
	Infrastructure	\$		<u>φ</u> \$	-	\$ -	\$ \$	
	Construction In Progress (CIP)	\$		Ψ \$	-	\$ -	\$	
	Leased Right-to-Use Assets	\$		\$ \$	_	\$ -	<u> </u>	
	Other (explain):	\$		<u>*</u> \$	-	\$ -	\$	
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$ -		
	(Please enter a negative, or credit, balance)	Φ				•	\$	
	TOTAL Please use this space to provide any	\$		\$	-	\$ -	\$	-
	Flease use this space to provide any	ехріанаціон	115 01 0	omment	5.			
	DART T PENGION	INICADI	B # A =	CON				
	PART 7 - PENSION		WA	ION				
7.4	Please answer the following questions by marking in the appropriate boxe	es.				Yes		No
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?							✓
If yes:	Who administers the plan?							
you.	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):		Г	ф				
	State contribution amount:			<u>\$ </u>	-			
	Other (gifts, donations, etc.):			\$ \$	-			
	TOTAL			\$	-			
	What is the monthly benefit paid for 20 years of service per re	tiree as of	Jan	\$	_			
	1?		L	·				
	Please use this space to provide any	explanation	ns or c	omment	s:			
	PART 8 - BUDGET I	MEODI	ми	ION				
			WAI					
0.4	Please answer the following questions by marking in the appropriate boxe		_	Yes		No		N/A
8-1	Did the entity file a budget with the Department of Local Affair current year in accordance with Section 29-1-113 C.R.S.?	rs for the		\checkmark				
	Carrent year in accordance with occurrent 23 1 110 C.N.C.							
8-2	Did the autitum and an ammunuisticus vasalutian in accordance	a a wildla Can	41.00					
_	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Sec	tion	\checkmark				
	23-1-100 C.N.S.: II IIO, WOST EXPIAITI.							
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported	l:					
	Governmental/Proprietary Fund Name	Total App	ropriati	ons By Fu	nd			
	General Fund	\$			0			

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	✓	
If no, Ml	JST 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: 1/12/2022		
10-2	Has the entity changed its name in the past or current year?	П	$\overline{\checkmark}$
If yes:	Please list the NEW name & PRIOR name:		
11 yes.	Flease list the NEW Hallie & FRIOR Hallie.		
10-3	Is the entity a metropolitan district?	~	
	Please indicate what services the entity provides:		
	Construction, operations & maintenance of 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 provided by Granary Metropolitan District No 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		_

Please use this space to provide any explanations or comments:

Total mills

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 complete and sign in the column below.
Board	Print Board Member's Name	IPatrick McMeekin, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 1	Patrick McMeekin	application for exemption from audit. Signed Paint Agraphics 16:42:57 PST Date:May 2023
Board	Print Board Member's Name	ILandon Hoover, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 2	Landon Hoover	application for exemption from audit. Signed Landon House Date:May 2023 11:36:56 MST My term Expires:May 2023
Board	Print Board Member's Name	IMike Welty, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 3	Mike Welty	application for exemption from audit. Signed
Board	Print Board Member's Name	IJason Stansberry, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 4	Jason Stansberry	application for exemption from audit. Signed Jacob Standburg. Date: O7:55:55 MST My term Expires: May 2025
Board	Print Board Member's Name	IKara Hoover, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 5	Kara Hoover	application for exemption from audit. Signed
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Member 6		exemption from audit. Signed Date: My term Expires:
Board Member 7	Print Board Member's Name	I

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 MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

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 NOT 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?						
Has the	entity corrected all Prior Year Deficiencies as communicated by the OSA?					
Has the	application been PERSONALLY reviewed and approved by the governing body?					
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?						
	If yes, have you read and understand the new Electronic Signature Policy? See new policy -> here					
or						
	If yes, have you included a resolution?					
	Does the resolution state that the governing body $\underline{\sf PERSONALLY}$ reviewed and approved the resolution in an open public meeting?					
	Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)					
Will this	application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)					
	If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?					

FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal!

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

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.

SHORT FORM

NAME OF GOVERNMENT	Granary Metropolitan District No. 9	For the Year Ended
ADDRESS	c/o Pinnacle Consulting Group, Inc.	12/31/22
	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
DATE PREPARED	2/28/2023

PREPARER (SIGNATURE REQUIRED)

Brendan Campbell
9874BEEEBD6A497...

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

(CASH OR BUDGETARY BASIS)

PART 2 - REVENUE

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

Line#		Des	scription	Round to nearest Dolla	ır	Please use this
2-1	Taxes: Prop	erty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spec	ific owners	ship	\$	-	any necessary
2-3	Sales	s and use		\$	-	explanations
2-4	Othe	r (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 line 4-4, column 2)	- T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances rece	ived	(should agree with line 4-4)	\$	-	
2-18	Proceeds from sale of cap	oital assets		\$	-	
2-19	Fire and police pension			\$	-]
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-]
2-22				\$	-]
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$	-	

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	Tana oquity illion	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		\$	-
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		Ψ	-
3-14	Capital outlay		\$	-
3-15	Utility operations		\$	-
3-16	Culture and recreation		Ψ	-
3-17	Debt service principal (shou	ld agree with Part 4)	\$	-
3-18	Debt service interest		\$	-
3-19	• • • • • • • • • • • • • • • • • • • •	agree with line 4-4)	\$	-
3-20	Repayment of Developer Advance Interest		\$	-
3-21		uld agree to line 7-2)		-
3-22	Contribution to Fire & Police Pension Assoc. (show	uld agree to line 7-2)	\$	-
3-23	Other (specify):			
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	-

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>".

	PART 4 - DEBT OUTSTANDING	G ISSUFD	AND RE	TIRFD	
	Please answer the following questions by marking the		, , , , , , , , , , , , , , , , , , , ,		No
4-1	Does the entity have outstanding debt?		Yes	No ✓	
7 1	If Yes, please attach a copy of the entity's Debt Repayment S	chedule.			
4-2	Is the debt repayment schedule attached? If no, MUST explai				
4-3	Is the entity current in its debt service payments? If no, MUS	Γ explain:		' n	
. •	le the entry current in its dest service payments. If he, mee	г охрішіт.]	_
4-4					
4-4	Please complete the following debt schedule, if applicable:	Outstanding at	Issued during	Retired during	Outstanding at
	(please only include principal amounts)(enter all amount as positive	end of prior year*	year	year	year-end
	numbers)				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior ye	ar ending balance		
	Please answer the following questions by marking the appropriate boxes			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			V	
If yes:	How much?	\$	30,232,000.00		
	Date the debt was authorized:	1/12/2	2023		
4-6	Does the entity intend to issue debt within the next calendar	year?			V
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsible f	or?	· 🗆	V
If ves:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?			'	✓
If yes:	What is being leased?				
,	What is the original date of the lease?				
	Number of years of lease?			_	
	Is the lease subject to annual appropriation?			. 🗆	
	What are the annual lease payments?	\$	-		
	Please use this space to provide any	explanations or	comments:		

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

	PART 6 - CAPITAL AND RIC	CUT_T	م. الا	SE AS	201	TC		
	Please answer the following questions by marking in the appropriate boxe		J-U3	DE AC	OC	Yes		No
6-1	Does the entity have capital assets?	· ·						✓
6-2	Has the entity performed an annual inventory of capital assets 29-1-506, C.R.S.,? If no, MUST explain:	s in accorda	ance w	ith Sect	ion			V
6-3	Complete the following capital & right-to-use assets table:	Balance beginning o year*		Additions (be include Part 3	ed in	Deletions		Year-End Balance
	Land	\$		\$	-	\$ -	\$	
	Buildings	\$		\$	-	\$ -	Ψ	
	Machinery and equipment Furniture and fixtures	\$ \$		<u>\$ </u>	-	\$ - \$ -	Ψ	
	Infrastructure	\$		<u>φ</u> \$	-	\$ -	\$ \$	
	Construction In Progress (CIP)	\$		Ψ \$	-	\$ -	\$	
	Leased Right-to-Use Assets	\$		\$ \$	_	\$ -	<u> </u>	
	Other (explain):	\$		<u>*</u> \$	-	\$ -	\$	
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$ -		
	(Please enter a negative, or credit, balance)	Φ				•	\$	
	TOTAL Please use this space to provide any	\$		\$	-	\$ -	\$	-
	Flease use this space to provide any	ехріанаціон	115 01 0	omment	5.			
	DART T PENGION	INICODI	B # A =	CON				
	PART 7 - PENSION		WA	ION				
7.4	Please answer the following questions by marking in the appropriate boxe	es.				Yes		No
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?							✓
If yes:	Who administers the plan?							
you.	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):		Г	ф				
	State contribution amount:			<u>\$ </u>	-			
	Other (gifts, donations, etc.):			\$ \$	-			
	TOTAL			\$	-			
	What is the monthly benefit paid for 20 years of service per re	tiree as of	Jan	\$	_			
	1?		L	·				
	Please use this space to provide any	explanation	ns or c	omment	s:			
	PART 8 - BUDGET I	NEODI	ми	ION				
			WAI					
0.4	Please answer the following questions by marking in the appropriate boxe		_	Yes		No		N/A
8-1	Did the entity file a budget with the Department of Local Affair current year in accordance with Section 29-1-113 C.R.S.?	rs for the		\checkmark				
	Carrent year in accordance with occurrent 23 1 110 C.N.C.							
8-2	Did the autitum and an ammunuisticus vasalutian in accordant	a a wildla Can	41.00					
_	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ce with Sec	tion	\checkmark				
	23-1-100 C.N.S.: II IIO, WOST EXPIAITI.							
If yes:	Please indicate the amount budgeted for each fund for the year	ar reported	l:					
	Governmental/Proprietary Fund Name	Total App	ropriati	ons By Fu	nd			
	General Fund	\$			0			

	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.	✓					
lf no, M	lf 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: 1/12/2022						
10-2	Has the entity changed its name in the past or current year?	П	$\overline{\checkmark}$				
If yes:	Please list the NEW name & PRIOR name:						
11 yes.	Flease list the NEW Hallie & FRIOR Hallie.						
10-3	Is the entity a metropolitan district?	~					
	Please indicate what services the entity provides:						
	Construction, operations & maintenance of public improvements						
10-4	Does the entity have an agreement with another government to provide services?						
If yes:							
	All services provided by Granary Metropolitan District No 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		_				

Please use this space to provide any explanations or comments:

Total mills

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 complete and sign in the column below.
	Print Board Member's Name	IPatrick McMeekin, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member	Patrick McMeekin	application for exemption from audit.
1		Signed Patrick McMuckin Date: 4070418-37/89/2023 16:42:57 PST
		My term Expires:May 2023
Board Member 2	Print Board Member's Name	ILandon Hoover, attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
	Landon Hoover	application for audit. Signed Lardon Hover
		Date: 47539/4109/2023 11:36:56 MST
		My term Expires:May 2023
	Print Board Member's Name	IMike Welty, attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board	Mike Welty	application for exemption from audit.
Member 3	WIRE WEILY	Signed Mile Welfs.
3		Signed Mile William / 2023 18:22:01 MST
		My term Expires:May 2023
	Print Board Member's Name	IJason Stansberry, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member	Jason Stansberry	application for exemption from audit.
4		Signed Jason Stansburg 2023 07:55:55 MST
		My term Expires:May 2025
	Print Board Member's Name	IKara Hoover, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member	Kara Hoover	application for exemption from audit. Signed
5		Date:
		My term Expires:May 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
Board Member		exemption from audit.
6		Signed
· ·		Date:
		My term Expires:
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board
		member, and that I have personally reviewed and approve this application for
		exemption from audit.
		Signed Date:
		My term Expires:
		my torm =xpnosi