APPLICATION FOR EXEMPTION FROM AUDIT

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.

EXEMPTIONS FROM AUDIT ARE <u>NOT</u> 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.

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.

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. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

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.

Governmental Activity should be reported on the Modified Accrual Basis

In that event, AN AUDIT SHALL BE REQUIRED.

	OF ILONLIST	
	Has the preparer signed the application?	Checkout our web portal. Register your
	Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	account and submit electronic Applications
	Has the application been PERSONALLY reviewed and approved by the governing body?	for Exemption From Audit, Extension of
	Are all sections of the form complete, including responses to all of the questions?	Time to File requests, Audited Financial
	Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	Statements, and more! See the link below.
	Will this application 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 <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	Click here to go to the portal
	☐ 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 <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	
	FILING METHODS	
	WEB PORTAL: Register and submit your Applications at our web portal: MAIL: Office of the State Auditor https://apps.leg.co.gov/osa/lg For faster processing the web portal is	the preferred method for submission
	Local Government Audit Division	
	1525 Sherman St., 7th Floor	
	Denver, CO 80203 Places Note: The OSA's amail addresses have changed as of December 1, 2023. Places analyze you are using the amail address noted below	
QUES ⁻	Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below. STIONS? Email: osa.lg@coleg.gov or Phone: 303-869-3000	
	IMPORTANT!	
II Apr	onlications for Exemption from Audit are subject to review and approval by the Office of the State Auditor	

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM Granary Metropolitan District No. 1 For the Year Ended NAME OF GOVERNMENT c/o Pinnacle Consulting Group, Inc. 12/31/2023 **ADDRESS** 550 W Eisenhower Blvd or fiscal year ended: Loveland, CO 80537 **CONTACT PERSON** Brendan Campbell PHONE 970-669-3611 **EMAIL** brendanc@pcgi.com **CERTIFICATION OF PREPARER** I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity. **Brendan Campbell** NAME: **District Accountant** TITLE Pinnacle Consulting Group, Inc. FIRM NAME (if applicable) 550 W Eisenhower Blvd, Loveland, CO 80537 **ADDRESS** PHONE 970-669-3611 **RELATIONSHIP TO ENTITY District Accountant**

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

PREPARER (SIGNATURE REQUIRED)

YES	NO	
	V	If Yes, date filed:

DATE PREPARED

3/1/2024

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Asset Cash & Cash Equivalents S 172,791 S 64,580 Cash & Cash Equivalents S 1 1 1 1 1 1 1 1 1	NOTE: A	ttach additional sheets as necessary.	Governme	ntal Funds	Proprietary/Fiduciary Funds					
Activate Equivalents	Line #	Description			Description			provide explanation of any		
Process S S S S S S S S S		r						Paga		
Receivables S 22,371 S 4,975		- h	\$ 112,191	\$ 58,388	•	\$ -	<u> </u>			
Due from Other Entities or Funds S			\$ -	\$ -		\$ -	+			
Property Tax Receivable			\$ 22,379	•		\$ -	+			
All Other Assete lavolety-old (actions) S S Capital & Right to Use Assets, not (min-best-old) S Capital & Right to Use Assets, not (min-best-old) S Capital & Right to Use Assets (min-best-old) S Capital & Capital & Right to Use Assets (min-best-old) S Capital & Right to Use Assets (min-best-old) S Capital & Capit			\$ -	<u> </u>		\$ -	-			
Lasae Receivable (as Lessor) S	1-5		\$ 17	\$ -	Other Current Assets [specify]	Φ.		1		
Prepaid Expense	4.0	г	Φ	•	Total Commant Assats	5 -				
S			\$ -	·		\$ -	\$ -			
S		Prepaid Expense	\$ 8,382	\$ -		\$ -	\$ -			
Total Assets Sample Samp			\$ -	\$ -	Other Long Term Assets [specify]	\$ -	 			
			\$ -	\$ -		5 -	+			
Deferred Outflows of Resources S		(add lines 1.1 through 1.10) TOTAL ASSETS	\$ - \$ 142,060	\$ - 62.204	(add lines 1.1 through 1.10) TOTAL ASSETS	5 -	T			
		• •	\$ 142,969			ъ -		I		
		r	•			e _	c	1		
			φ -			Φ -	· ·			
TOTAL ASSETS AND DEFERRED OUTFLOWS			\$ -	\$ -		\$ -	Ť			
Labilities				\$ 63.301						
Accounts Payable \$ - \$ - \$ - \$	1 10		Ψ 1-12,000			Ψ	Ψ	ı		
Accrued Payroll and Related Liabilities	1-16	-	\$ 47,287			\$ -	\$ -]		
1-19 Due to Other Entities or Funds \$ 141/378 \$ -	1-17	- I	\$ -		Accrued Payroll and Related Liabilities	\$ -	\$ -			
All Other Current Liabilities S S Cidd lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES S S S Cidd lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES S S S Cidd lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES S S S Cidd lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES S S S Cidd lines 1-20 through 1-20) TOTAL CURRENT LIABILITIES S S S Cidd lines 1-20 through 1-20) TOTAL CURRENT LIABILITIES S S S Cidd lines 1-20 through 1-20) TOTAL CURRENT LIABILITIES S S S Cidd lines 1-20 through 1-20) TOTAL LIABILITIES S S S S S S S S S	1-18	Unearned Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -			
	1-19	Due to Other Entities or Funds	\$ 141,378	\$ -	Due to Other Entities or Funds	\$ -	\$ -			
All Other Liabilities (specify] S	1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -			
1-24	1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 188,665	\$ 3,300	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -			
1-24	1-22	All Other Liabilities [specify]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -			
1-25	1-23		\$ -	\$ -	Other Liabilities [specify]:	\$ -	\$ -			
1-26			\$ -	\$ -		\$ -	\$ -			
1-27			\$ -	\$ -		\$ -	\$ -			
Deferred Inflows of Resources:			\$ -	\$ -		\$ -	T			
Deferred Property Taxes	1-27		\$ 188,665			-	\$ -			
Lease related (as lessor)	4.00		•			•	•	1		
1-30 (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS S S C		l l	\$ -			\$ -	<u>'</u>			
Fund Balance 1-31 Nonspendable Prepaid \$ 8,382 \$ - 1-32 Nonspendable Inventory \$ - 1-33 Restricted [specify] \$ 4,930 \$ - 1-34 Committed [specify] \$ - 1-35 Assigned [specify] \$ - 1-36 Unassigned: \$ 992 \$ - 1-37 Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND 1-38 Add Ines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND			\$ -	'	2.7 2 2	\$ -	T			
Nonspendable Prepaid S 8,382 S C	1-30		5 -			<u> </u>	\$ -	I		
Nonspendable Inventory	1.24		¢ 0.202			¢	Q	1		
Restricted [specify] Committed [specify] Assigned [specify] Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE 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 Emergency Reserves Other Designations/Reserves Restricted S S S S S S S S S S S S S S S S S S S		· · · · · · · · · · · · · · · · · · ·	ψ 0,302 \$	ψ - ¢	Net investment in Capital and Right-to Use Assets	Ψ -	- Ψ			
Committed [specify] Assigned [specify] Unassigned: Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE 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 Assigned [specify] S - \$ - \$ - \$ Restricted Undesignated/Unreserved/Unrestricted Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION 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			\$ 4930	\$ -	Emergency Reserves	\$ -	S -]		
Assigned [specify] Unassigned: Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE 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 Page 1-35 Restricted Undesignated/Unreserved/Unrestricted Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			\$ -	\$ -		\$ -	T	1		
1-36 Unassigned: Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE 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 Undesignated/Unreserved/Unrestricted Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE 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 Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET			\$ -	\$ -		\$ -	Ψ			
Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE 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 Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION 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			\$ 992	Ψ		\$ -	Ψ			
This total should be the same as line 3-33 TOTAL FUND BALANCE 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			, 332	•		-	-			
TOTAL FUND BALANCE \$ 14,304 \$ - TOTAL NET POSITION \$ - \$ - \$ 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 FUND TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET										
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 FUND TOTAL LIABILITIES, DEFERRED INFLOWS, AND SET TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET TOTAL LIABILITIES.			\$ 14.304	\$ -			\$ -			
This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET	1-38				Add lines 1-27, 1-30 and 1-37					
DALANOE DOUTION										
BALANCE \$ 202,969 \$ 3,300 POSITION \$ - \$										
		BALANCE	\$ 202,969	\$ 3,300	POSITION	\$ -	-			

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds			Proprietary/F	iduciary Funds	Diagon was this arrang to
Line #	Description	General Fund	Capital Funds	Description	Fund*	Fund*	Please use this space to provide explanation of any
٦	ax 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	T.	\$	-
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$	-
2-10	Highway Users Tax Funds (н∪тғ)	\$ -	\$ -	Highway Users Tax Funds (н∪тг)	\$ -	\$	-
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	\$ 5,207	\$ -	Charges for Sales and Services	\$ -	\$	-
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$	-
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$	-
2-19	Interest/Investment Income	\$ 147	\$ -	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]: Capital Advances	\$ -	\$ -	All Other [specify]:	\$ -	\$	-
2-23	perating Advance	\$ -	\$ -		\$ -	\$	-
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 5,354	-	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	\$ -	\$	-
2-27	Developer Advances	\$ 158,964	\$ 4,913	Developer Advances	\$ -	\$	-
2-28	Other [specify]:	\$ -	\$ -	Other [specify]:	\$ -	\$	-
2-29	Add lines 2-25 through 2-28	·		Add lines 2-25 through 2-28	·	,	
	TOTAL OTHER FINANCING SOURCES		\$ 4,913			\$	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 164,318	\$ 4,913	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES		\$	- \$ 169,231

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

		Governmental Funds		Funds			Proprietary/Fiduciary Funds		Plas	se use this space to
Line #	Description	General Fund		Capital Funds	Description		nd*	Fund*		ride explanation of any
	Expenditures				Expenses					s on this page
3-1	General Government	\$ 158,1	47 \$	4,913	General Operating & Administrative	\$	- \$	-		
3-2	Judicial	\$	- \$	-	Salaries	\$	- \$	-		
3-3	Law Enforcement	\$	- \$	-	Payroll Taxes	\$	- \$	-		
3-4	Fire	\$	- \$		Contract Services	\$	- \$	-		
3-5	Highways & Streets	\$	- \$	-	Employee Benefits	\$	- \$	-		
3-6	Solid Waste	\$	- \$	-	Insurance	\$	- \$	-		
3-7	Contributions to Fire & Police Pension Assoc.	\$	- \$	-	Accounting and Legal Fees	\$	- \$	-		
3-8	Health	\$	- \$	-	Repair and Maintenance	\$	- \$	-		
3-9	Culture and Recreation	\$	- \$	-	Supplies	\$	- \$	-		
3-10	Transfers to other districts	\$ 4,0	000 \$	-	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)	\$	- \$	-		
3-16	Interest	\$	- \$	-	Interest	\$	- \$	-		
3-17	Bond Issuance Costs	\$	- \$	-	Bond Issuance Costs	\$	- \$	-		
3-18	Developer Principal Repayments	\$	- \$	-	Developer Principal Repayments	\$	- \$	-		
3-19	Developer Interest Repayments	\$	- \$	-	Developer Interest Repayments	\$	- \$	-		
3-20	All Other [specify]:	\$	- \$	-	All Other [specify]:	\$	- \$	-		
3-21		\$	- \$	-		\$	- \$	-		GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 162,1	47 \$	4,913	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	- \$	-	\$	167,060
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	, i	\$	- \$	-	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	V	Ψ			Ψ	- Ψ			
	Sources Over (Under) Expenditures				Net Increase (Decrease) in Net Position					
	Line 2-29, less line 3-22, less line 3-29	\$ 21	71 \$	_	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$	- \$	_		
		<u> </u>			Not Booklon, January 4 (1999 Brooklon)	_				
3-31	Fund Balance, January 1 from December 31 prior year report				Net Position, January 1 from December 31 prior year					
		\$ 12.1	32 \$	-	report	\$	- \$	-		
3-32	Prior Period Adjustment (MUST explain)	\$	- \$		Prior Period Adjustment (MUST explain)		- \$	_		
3-33	Fund Balance, December 31	Ψ	- Ψ		Net Position, December 31		- T	-		
3 30	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.	\$ 14,3	803 \$		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, AND RETIRED								
	Please answer the following questions by marking the appro	opriate boxes.		YES	NO	Please use this space to provide any explanations or comments:			
4-1	Does the entity have outstanding debt?			V					
4-2	Is the debt repayment schedule attached? If no, MUST explain:				$\overline{\checkmark}$				
	Debt is repaid as funds become available]					
4-3	Is the entity current in its debt service payments? If no, MUST explain:								
]					
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end				
	General obligation bonds	\$ -	\$ -	\$ -	-				
	Revenue bonds	\$ -	\$ -	\$ -	-				
	Notes/Loans	\$ -	\$ -	\$ -	-				
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ - \$ 400.700	\$ -		\$ -				
	Developer Advances Other (analys)	\$ 126,790	\$ 158,964 \$ -	\$ -	\$ 285,754 \$ -				
	Other (specify): TOTAL	\$ 126,790	<u>'</u>	,	\$ 285,754				
**Subso	cription Based Information Technology Arrangements	*Must agree to prior year			Ψ 200,704				
	Please answer the following questions by marking the appropriate boxes.			YES	NO				
	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S How much?	.]? \$ 30,232,000		V					
If yes:	Date the debt was authorized:	1/12/2022							
4-6	Does the entity intend to issue debt within the next calendar year?				✓				
If yes:	How much?	\$ -							
4-7	Does the entity have debt that has been refinanced that it is still responsible for?				✓				
-		\$ -							
	Does the entity have any lease agreements?				✓	1			
If yes:	What is the original data of the lease?								
	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 - CA	SH AND IN	 VESTME	NTS				
	Please provide the entity's cash deposit and investment balances.			AMOUNT	TOTAL	Please use this space to provide any explanations or comments:			
5-1	YEAR-END Total of ALL Checking and Savings accounts			\$ 170,579					
5-2	Certificates of deposit			\$ -					
		TOTAL	CASH DEPOSITS		\$ 170,579				
	Investments (if investment is a mutual fund, please list underlying investments):								
				-					
5-3				\$ -					
				\$ -					
				-					
			AL INVESTMENTS		-				
		TOTAL CASH AN	ID INVESTMENTS		\$ 170,579				
	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.?	V						
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public deposit 10.5-101, et seq. C.R.S.)? If no, MUST explain:	itory (Section 11-	V						
	Tot, et seq. o.iv.o.j: Il ilo, Most explain.]					

	PART	6 - CAPITA	LA	ND RIGH	T-TO-US	SE AS	SSETS	
	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?						7	
6-2	Has the entity performed an annual inventory of capital assets in accordance with	Section 29-1-506,	C.R.S	S.? If no,				
	MUST explain:				_			
6-3		Balance -		A 1 1141 +	D.I.C.		/ F D-	
	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	beginning of the	9	Additions*	Deletions	Y	ear-End Balance	
	Land	year*			Φ.	Φ.		4
	Land Buildings	\$	- \$ - \$	-	\$	- \$ - \$		4
	Machinery and equipment	\$	- \$	-	\$	- \$	<u> </u>	1
	Furniture and fixtures	\$	- \$	-	\$	- \$	-	1
	Infrastructure	\$	- \$	-	\$	- \$	-	
	Construction In Progress (CIP)	\$	- \$	-	\$	- \$	-	
	Leased & SBITA Right-to-Use Assets	\$	- \$	-	\$	- \$	-	_
	Intangible Assets Other (explain):	\$	- \$ - \$	-	\$	- \$ - \$	<u> </u>	-
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$	- \$		\$	- \$ - \$		-
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$	- \$	-	\$	- \$	-	1
	TOTAL	\$	- \$	-	\$	- \$	-	1
		Balance -						1
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	beginning of the	9	Additions*	Deletions	Y	ear-End Balance	
		year*						
	Land	\$	- \$	-	\$	- \$	-	
	Buildings Machinery and anviousers	\$	- \$	-	\$	- \$	-	_
	Machinery and equipment Furniture and fixtures	\$	- \$ - \$	-	\$	- \$ - \$	-	-
	Infrastructure	\$	- \$ - \$		\$	- \$ - \$	<u> </u>	-
	Construction In Progress (CIP)	\$	- \$	-	\$	- \$	-	1
	Leased & SBITA Right-to-Use Assets	\$	- \$	-	\$	- \$	-	
	Intangible Assets	\$	- \$	-	\$	- \$	-	
	Other (explain):	\$	- \$	-	\$	- \$	-	
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) Accumulated Depreciation (Enter a negative, or credit, balance)	\$	- \$ - \$	-	\$	- \$ - \$	<u>-</u>	-
	TOTAL		- \$ - \$		\$ \$	- \$ - \$	<u>-</u>	-
	TOTAL	* Must agree to prior		nd balance	Ψ	- Φ	-	
		* Generally capital ass	set add	litions should be rep			ine 3-14 and capitalized	
		in accordance with the	e gover	mment's capitalization	on policy. Please	e explain a	any discrepancy	
		PART 7 - F	PEN	ISION INF	ORMAT	ION		
	*		<u> </u>		YES		NO	
7.4	Dogs the sertifus have an Hald bine!! finefinitenal name in minute.							Please use this space to provide any explanations or comments:
7-1 7-2	Does the entity have an "old hire" firefighters' pension plan? Does the entity have a volunteer firefighters' pension plan?						7	
yes:	Who administers the plan?							
	-				_		_	
	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):		\$					
	State contribution amount:		\$	-				
	Other (gifts, donations, etc.):		\$	-				
		TOTA	\$	_				
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		\$					
	The state of the s		Ψ					

	PART 8 - BUDGET IN	FORMATION		
	Please answer the following question by marking in the appropriate box YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with			
	Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?	_	_	
8-2	If no, MUST explain:			
If yes:	Please indicate the amount appropriated for each fund separately for the year reported	_		
	Governmental/Proprietary Fund Name Total Appropriations By Fund			
	General Fund \$ 186,150 Capital Fund \$	<u>)</u> -		
	\$	-		
		-		
	PART 9 - TAX PAYER'S BILL (OF RIGHTS	(TABOR)	
	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?			
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.			
	PART 10 - GENERAL II	NFORMATIC	N	
	Please answer the following question by marking in the appropriate box	YES	NO	Places use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?			Please use this space to provide any explanations or comments:
If yes:		7	_	
	Date of formation:			
			V	
10-2	Has the entity changed its name in the past or current year?	Ц	Ľ	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?			
10-4	Please indicate what services the entity provides:		Ь	
	Construction, operations & maintenance of public improvements	7		
10-5	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 to Granary Metropolitan District Nos 2-9	7		
10-6	Does the entity have a certified mill levy?	 		
If yes:	Please provide the number of mills levied for the year reported (do not enter \$ amounts):	_		
	Bond Redemption mills 0.000 General/Other mills 0.000	_		
	Total mills 0.000	_		
	YES	NO	N/A	
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207]			
10-7	C.R.S.]? If NO, please explain.			
	Please use this space to provide any additional explana	tions or commer	nts not previous	ly included:

OSA USE ONLY								
Entity Wide:		General Fund		Governmental Funds			Notes	
Unrestricted Cash & Investments	\$	170,579 Unrestricted Fund Balan	\$	992 Total Tax Revenue	\$	-		
Current Liabilities	\$	191,965 Total Fund Balance	\$	14,304 Revenue Paying Debt Service	\$	-		
Deferred Inflow	\$	- PY Fund Balance	\$	12,132 Total Revenue	\$	169,231		
		Total Revenue	\$	164,318 Total Debt Service Principal	\$	-		
		Total Expenditures	\$	162,147 Total Debt Service Interest	\$	-		
				Total Assets	\$	206,270		
				Total Liabilities	\$	191,965		
Governmental		Interfund In	\$					
Total Cash & Investments	\$	170,579 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	\$	285,754		
Total Expenditures	\$	167,060 Deferred Inflow	\$	- Authorized but Unissued	\$	30,232,000		
Total Developer Advances	\$	- Cash & Investments	\$	- Year Authorized		1/12/2022		
Total Developer Repayments	\$	- Principal Expense	\$	<u>.</u>				

PART 12 - GOVERNING BODY APPROVAL Please answer the following question by marking in the appropriate box YES 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 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.

MUST Print t	he names of ALL members of the governing body below.	A MAJORITY of the members of the governing body must sign below.
1	Full Name Patrick McMeekin	I,Patrick McMeekin, attest that I am a duly elected or appointed board member, and that Pravide personally reviewed and approve this application for exemption from audit. Signed Patrick McMukin Date:
	Full Name	I,Landon Hoover , attest that I am a duly elected or appointed board member, and
2	Landon Hoover	that I have personally reviewed and approve this application for exemption from audit. Signed Landon Hoover Date: 3/18/2024 08:25:36 MDT My term Expires
	Full Name	I,Mike Welty, attest that I am a duly elected or appointed board member, and that
3	Mike Welty	I have personally reviewed and approve this application for exemption from audit. Signed Mike Wilty Date: 3/12/2024 09:20:18 MDT My term Expires: 05/2027
	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 for exemption from audit. Signed
	Full Name	I,Kara Hoover, attest that I am a duly elected or appointed board member, and
5	Kara Hoover	that I have personally reviewed and approve this application for exemption from audit. Signed Fara Hoover Date: 3/16/2024 15:35:09 MDT My term Expires: 05/2025
	Full Name	I,, attest that I am a duly elected or appointed board member, and that I have
6		personally reviewed and approve this application for exemption from audit. Signed
	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:

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT (Pursuant to Section 29-1-604, C.R.S.) A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIZ FOR YEAR 20XX FOR THE (name of government), STATE OF COLORADO. WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and [Choose 1 or 2 below, whichever is applicable] (1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and OR (2) WHEREAS, neither revenues nor expendences for (name of government) exceeded \$750,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor. NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from a dit for (name of vovernment) for the year ended ______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the year ended _ ADOPTED THIS ____ day of _____, A.D. 20XX.

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

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

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

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

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

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

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

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

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

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

CHECKLIST

5.1251 t <u>-</u> 1	
Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click have to go to the nortal
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portal
OT	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

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

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

MAIL: Office of the State Auditor

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

Denver, CO 80203

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

noted below.

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

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

CONTACT PERSON
PHONE
PROSE
For the Year Ended
12/31/23
or fiscal year ended:
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

PHONE 970-669-3611			
PREPARER (SIGNATURE REQUIRED)			ATE PREPARED
Blow			3/1/2024
Please indicate whether the following financial information is recorde	GOVERN (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types	✓		

PART 2 - REVENUE

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

Line#		De	scription		Round to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spe	ecific owners	ship	\$	-	any necessary
2-3	Sal	es and use		\$	-	explanations
2-4	Oth	er (specify):		\$	-	
2-5	Licenses and permits			\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services			\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessments			\$	-	
2-13	Investment income			\$	-	
2-14	Charges for utility service	ces		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2	, T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances red	eived	(should agree with line 4-4) \$	-	
2-18	Proceeds from sale of c	apital assets	5	\$	-	
2-19	Fire and police pension			\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$		

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 dobt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.				
Line#	Description		Round to nearest Dollar	Please use t	
3-1	Administrative		\$	space to pro	
3-2	Salaries		\$	any necessa	
3-3	Payroll taxes		\$	explanations	5
3-4	Contract services		Ψ		
3-5	Employee benefits		\$		
3-6	Insurance		Ψ		
3-7	Accounting and legal fees		Ψ		
3-8	Repair and maintenance		Ψ		
3-9	Supplies		\$,	
3-10	Utilities and telephone		Ψ		
3-11	Fire/Police		\$		
3-12	Streets and highways		\$		
3-13	Public health		Ψ		
3-14	Capital outlay		\$		
3-15	Utility operations		Ψ		
3-16	Culture and recreation		\$		
3-17	Debt service principal (sh	ould agree with Part 4)	\$		
3-18	Debt service interest		Ψ		
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$		
3-20	Repayment of Developer Advance Interest		\$		
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$		
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$		
3-23	Other (specify):				
3-24			Ψ		
3-25			\$		
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/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>".

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

	PART 4 - DEBT OUTSTANDING	G, ISSUE	D, AND RI	ETIRED	
	Please answer the following questions by marking the	appropriate boxe	es.	Yes	No
4-1	Does the entity have outstanding debt?		✓		
4-2	If Yes, please attach a copy of the entity's Debt Repayment So				
4-2	Is the debt repayment schedule attached? If no, MUST explai	n below:		1 🗀	
4-3	Is the entity current in its debt service payments? If no, MUS	F ovnlain hala	147:) 	
7-3	is the entity current in its debt service payments: if no, wos	explain belo	vv .	1	
4-4					
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding a	t Issued during	Retired during	Outstanding at
	numbers)	end of prior yea	ar* year	year	year-end
	General obligation bonds	Φ.	Φ.	c	
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements		rior year-end balance	1 *	φ -
	Please answer the following questions by marking the appropriate boxes		onor year-end balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			7	
If yes:	How much?	\$	30,232,000.00		
	Date the debt was authorized:	1/1	2/2022		
4-6	Does the entity intend to issue debt within the next calendar	year?			✓
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsib	le for?		V
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased? What is the original date of the lease?			1	
	Number of years of lease?			†	
	Is the lease subject to annual appropriation?			' _	
	What are the annual lease payments?	\$	-		
	Part 4 - Please use this space to provide any explanations/cor	nments or atta	ach separate doc	umentation, if n	eeded
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	Total
5-2	Certificates of deposit			\$ -	1
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):			
		<u> </u>		 	1
				\$ -	-
5-3				\$ - \$ -	-
				\$ -	-
	Total Investments			· *	\$ -
	Total Cash and Investments				\$ -
	Please answer the following questions by marking in the approp	riate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section				
	seq., C.R.S.?				✓
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) nubli	c _	_	_
0 0	depository (Section 11-10.5-101, et seq. C.R.S.)?	aon Aon publi			✓

5

Sign Elive	elope ID. 909A 19CE-F6A0-46A6-64AA-02 1F26D67296								
	PART 6 - CAPITAL AND RI Please answer the following questions by marking in the appropriate box		r-TO-L	JSE	ASSE				No
6-1	Does the entity have capital assets?	es.					es		NO V
							!	L	
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in ac	ccordance	with	Section			[
6-3	Complete the following capital & right-to-use assets table:	begin	alance - ning of the year*	be in	ons (Must cluded in art 3)	Dele	tions		r-End ance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings Machinery and equipment	\$	-	\$	-	\$ \$	-	\$	-
	Machinery and equipment Furniture and fixtures	\$	-	\$	-	\$	-	\$ \$	-
	Infrastructure	\$		\$	-	\$		\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	_	\$	_
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$	_		
	(Please enter a negative, or credit, balance)							\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
	Part 6 - Please use this space to provide any explanations		tie to prior ye			tation	f noodo	d.	
	Tart of Trouble doe and opage to provide any explanations	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	nonto or a	ttaori	accamen	itation,	mocac	u.	
	PART 7 - PENSION	INIE		TIO	M				
			OKIVIA		114				
7-1	Please answer the following questions by marking in the appropriate box Does the entity have an "old hire" firefighters' pension plan?					Y	es		No 7
7-1	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 1?	etiree a	as of Jan	\$	-				
	Part 7 - Please use this space to provide	any ex	planation	s or co	omments	:			
	PART 8 - BUDGET		JRMA						
8-1	Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for		rrent veer		Yes		О	1	N/A
0-1	in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ine cu	iieiii yeal		✓				
	access and control at 1110 on to 1110, moot explain.			1					
				J					

	r loade and wer the renewing queetiene by marking in the appropriate bexeen							
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	V						
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	with Section	V					
If yes:	: Please indicate the amount budgeted for each fund for the year reported:							
	Governmental/Proprietary Fund Name	Total Appropriat	tions By Fund					
	General Fund \$		100					

	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.	<u> </u>	
If no MI	IST cynlain:		

	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: 10-2	Date of formation: Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	J 	
10-4 If yes:	Construction, operations & maintenance of public improvements Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:	 ✓	
10-5	All services provided by Granary Metropolitan District No. 1 Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		✓
If yes:	Date Filed: Does the entity have a certified Mill Levy?	/	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills General/Other mills Total mills		<u>-</u> -
	Yes	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	ously included:	

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

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

Policy - Requirements

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

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

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

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

Print the	names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Patrick McMeekin	I <u>Patrick McMeekin</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed ATICE Date: 3/14/764/25C716429.7:50:46 PDT My term Expires: 05/2027
Board Member 2	Print Board Member's Name Landon Hoover	I <u>Landon Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Janoba Hoover Date: 3/18/2024 ₈₉₀₄₅ 08:25:36 MDT My term Expires: 05/2027
Board Member 3	Print Board Member's Name Jason Stansberry	IJason Stansberry
Board Member 4	Print Board Member's Name Kara Hoover	I Kara Hoover , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed KARA HOOW Date: 3/16/320243Fk7015:35:09 MDT My term Expires: 05/2025
Board Member 5	Print Board Member's Name Mike Welty	I <u>Mike Welty</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Mcc Wulfy Date: 3/18/2006/04/08.09:20:18 MDT My term Expires: 05/2027
Board Member 6	Print Board Member's Name	I
Board Member 7	Print Board Member's Name	I

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

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

[Choose 1 or 2 below, whichever is applicable]

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

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

P

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

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

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

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

ADOPTED THIS ____ day of ______, A.D. 20XX.

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
T	Date	
Type or Print Names of Members of Governing Body	Term <u>Expires</u>	Signature
Weinbers of Governing Body	Expire	Sigikture
	\	
		7

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR 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 <u>ALL</u> 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. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

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

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

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

FILING METHODS

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

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

MAIL: Office of the State Auditor

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

Denver, CO 80203

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

noted below.

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

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

Granary Metropolitan District No. 3 NAME OF GOVERNMENT For the Year Ended **ADDRESS** c/o Pinnacle Consulting Group, Inc. 12/31/23 550 W Eisenhower Blvd Loveland, CO 80537 **CONTACT PERSON** Brendan Campbell **PHONE** 970-669-3611

Brendanc@pcgi.com

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			
PREPARER (SIGNATURE REQUIRED)				ATE PREPARED
Blyd				3/1/2024
1	er the following financial information is recorded		/ERNMENTAL PROPRIETAR ied accrual basis) (cash or budgetary	
using Governmental or F	Proprietary fund types	7		

PART 2 - REVENUE

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

Line#		De	scription		Round to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spe	ecific owners	ship	\$	-	any necessary
2-3	Sal	es and use		\$	-	explanations
2-4	Oth	er (specify):		\$	-	
2-5	Licenses and permits			\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services			\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessments			\$	-	
2-13	Investment income			\$	-	
2-14	Charges for utility service	ces		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2	, T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances red	eived	(should agree with line 4-4) \$	-	
2-18	Proceeds from sale of c	apital assets	5	\$	-	
2-19	Fire and police pension			\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$		

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 dobt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.				
Line#	Description		Round to nearest Dollar	Please use t	
3-1	Administrative		\$	space to pro	
3-2	Salaries		\$	any necessa	
3-3	Payroll taxes		\$	explanations	5
3-4	Contract services		Ψ		
3-5	Employee benefits		\$		
3-6	Insurance		Ψ		
3-7	Accounting and legal fees		Ψ		
3-8	Repair and maintenance		Ψ		
3-9	Supplies		\$,	
3-10	Utilities and telephone		Ψ		
3-11	Fire/Police		\$		
3-12	Streets and highways		\$		
3-13	Public health		Ψ		
3-14	Capital outlay		\$		
3-15	Utility operations		Ψ		
3-16	Culture and recreation		\$		
3-17	Debt service principal (sh	ould agree with Part 4)	\$		
3-18	Debt service interest		Ψ		
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$		
3-20	Repayment of Developer Advance Interest		\$		
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$		
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$		
3-23	Other (specify):				
3-24			Ψ		
3-25			\$		
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/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>".

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

	PART 4 - DEBT OUTSTANDING	G, ISSUE	D, AND RI	ETIRED	
	Please answer the following questions by marking the	appropriate boxe	es.	Yes	No
4-1	Does the entity have outstanding debt?		✓		
4-2	If Yes, please attach a copy of the entity's Debt Repayment So				
4-2	Is the debt repayment schedule attached? If no, MUST explai	n below:		1 🗀	
4-3	Is the entity current in its debt service payments? If no, MUS	F ovnlain hala	147:) 	
7-3	is the entity current in its debt service payments: if no, wos	explain belo	vv .	1	
4-4					
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding a	t Issued during	Retired during	Outstanding at
	numbers)	end of prior yea	ar* year	year	year-end
	General obligation bonds	Φ.	Φ.	c	
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements		rior year-end balance	1 *	φ -
	Please answer the following questions by marking the appropriate boxes		onor year-end balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			7	
If yes:	How much?	\$	30,232,000.00		
	Date the debt was authorized:	1/1	2/2022		
4-6	Does the entity intend to issue debt within the next calendar	year?			✓
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsib	le for?		V
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased? What is the original date of the lease?			1	
	Number of years of lease?			†	
	Is the lease subject to annual appropriation?			' _	
	What are the annual lease payments?	\$	-		
	Part 4 - Please use this space to provide any explanations/cor	nments or atta	ach separate doc	umentation, if n	eeded
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	Total
5-2	Certificates of deposit			\$ -	1
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):			
		<u> </u>		 	1
				\$ -	-
5-3				\$ - \$ -	-
				\$ -	-
	Total Investments			· *	\$ -
	Total Cash and Investments				\$ -
	Please answer the following questions by marking in the approp	riate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section				
	seq., C.R.S.?				✓
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) nubli	c _	_	_
0 0	depository (Section 11-10.5-101, et seq. C.R.S.)?	aon Aon publi			✓

5

Sign Elive	elope ID. 909A 19CE-F6A0-46A6-64AA-02 1F26D67296								
	PART 6 - CAPITAL AND RI Please answer the following questions by marking in the appropriate box		r-TO-L	JSE	ASSE				No
6-1	Does the entity have capital assets?	es.					es		NO V
							!	L	
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in ac	ccordance	with	Section			[
6-3	Complete the following capital & right-to-use assets table:	begin	alance - ning of the year*	be in	ons (Must cluded in art 3)	Dele	tions		r-End ance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings Machinery and equipment	\$	-	\$	-	\$ \$	-	\$	-
	Machinery and equipment Furniture and fixtures	\$	-	\$	-	\$	-	\$ \$	-
	Infrastructure	\$		\$	-	\$		\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	_	\$	_
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization	\$	_	\$	_	\$	_		
	(Please enter a negative, or credit, balance)							\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
	Part 6 - Please use this space to provide any explanations		tie to prior ye			tation	f noodo	d.	
	Tart of Trouble doe and opage to provide any explanations	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	nonto or a	ttaori	accamen	itation,	mocac	u.	
	PART 7 - PENSION	INIE		TIO	M				
			OKIVIA		114				
7-1	Please answer the following questions by marking in the appropriate box Does the entity have an "old hire" firefighters' pension plan?					Y	es		No 7
7-1	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 1?	etiree a	as of Jan	\$	-				
	Part 7 - Please use this space to provide	any ex	planation	s or co	omments	:			
	PART 8 - BUDGET		JRMA						
8-1	Please answer the following questions by marking in the appropriate box Did the entity file a budget with the Department of Local Affairs for		rrent veer		Yes		О	1	N/A
0-1	in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ine cu	iieiii yeal		✓				
	access and control at 1110 on to 1110, moot explain.			1					
				J					

	r loade and wer the renewing queetiene by marking in the appropriate bexeen							
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	e current year	V					
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	with Section	V					
If yes:	S: Please indicate the amount budgeted for each fund for the year reported:							
	Governmental/Proprietary Fund Name	Total Appropriat	tions By Fund					
	General Fund \$		100					

	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.	<u> </u>	
If no MI	IST cynlain:		

	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: 10-2	Date of formation: Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	J 	
10-4 If yes:	Construction, operations & maintenance of public improvements Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:	 ✓	
10-5	All services provided by Granary Metropolitan District No. 1 Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during		✓
If yes:	Date Filed: Does the entity have a certified Mill Levy?	/	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills General/Other mills Total mills		<u>-</u> -
	Yes	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	ously included:	

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

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A <u>MAJORITY</u> of the members of the governing body must sign below.		
Board	Print Board Member's Name	I <u>Patrick McMeekin</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.		
Member 1	Patrick McMeekin	Signed Patrick McMukin Date: 3/14/2024 07:50:46 PDT My term Expires: 05/2027		
Description	Print Board Member's Name	I <u>Landon Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this		
Board Member 2	Landon Hoover	application for exemption from audit. Signed Arcon Hoover Date: 3/18/65978948904508:25:36 MDT My term Expires: 05/2027		
Board	Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this		
Member 3	Jason Stansberry	application for exemption from audit. Signed Date: My term Expires:_05/2025		
Board Member 4	Print Board Member's Name	I <u>Kara Hoover</u> , attest I am a duly elected or appoi <u>nted board me</u> mber, and that I have personally reviewed and approve this		
	Kara Hoover	application for exemption from audit. Signed FAVA (100WL) Date: 3/16/05/4566663F476.5:35:09 MDT My term Expires: 05/2025		
	Print Board Member's Name	I <u>Mike Welty</u> , attest I am a duly elected or appoi <u>nted board m</u> ember, and that I have personally reviewed and approve this		
Board Member	Mike Welty	application for exemption from audit. Signed Mich Wuty Date: 3/12/12/12/16304009:20:18 MDT My term Expires: 05/2027		
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for		
Member 6		exemption from audit. Signed Date: My term Expires:		
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date:		

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

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

[Choose 1 or 2 below, whichever is applicable]

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

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

P

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

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

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

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

ADOPTED THIS ____ day of ______, A.D. 20XX.

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
T	Date	
Type or Print Names of Members of Governing Body	Term <u>Expires</u>	Signature
Weinbers of Governing Body	Expire	Sigikture
	\	
		7

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR 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 <u>ALL</u> 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. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

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

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

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

FILING METHODS

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

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

MAIL: Office of the State Auditor

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

Denver, CO 80203

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

noted below.

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

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

Granary Metropolitan District No. 5 NAME OF GOVERNMENT **ADDRESS** c/o Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **CONTACT PERSON** Brendan Campbell **PHONE** 970-669-3611

Brendanc@pcgi.com

For the Year Ended 12/31/23 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			
PREPARER (SIGNATURE REQUIRED)		DATE PREPARED	
Boll		3/1/2024	
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)
	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#		De	scription		Round to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spe	ecific owners	ship	\$	-	any necessary
2-3	Sal	es and use		\$	-	explanations
2-4	Oth	er (specify):		\$	-	
2-5	Licenses and permits			\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services			\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessments			\$	-	
2-13	Investment income			\$	-	
2-14	Charges for utility service	ces		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2	, T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances red	eived	(should agree with line 4-4) \$	-	
2-18	Proceeds from sale of c	apital assets	5	\$	-	
2-19	Fire and police pension			\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$		

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 dobt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.				
Line#	Description		Round to nearest Dollar	Please use t	
3-1	Administrative		\$	space to pro	
3-2	Salaries		\$	any necessa	
3-3	Payroll taxes		\$	explanations	5
3-4	Contract services		Ψ		
3-5	Employee benefits		\$		
3-6	Insurance		Ψ		
3-7	Accounting and legal fees		Ψ		
3-8	Repair and maintenance		Ψ		
3-9	Supplies		\$,	
3-10	Utilities and telephone		Ψ		
3-11	Fire/Police		\$		
3-12	Streets and highways		\$		
3-13	Public health		Ψ		
3-14	Capital outlay		\$		
3-15	Utility operations		Ψ		
3-16	Culture and recreation		\$		
3-17	Debt service principal (sh	ould agree with Part 4)	\$		
3-18	Debt service interest		Ψ		
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$		
3-20	Repayment of Developer Advance Interest		\$		
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$		
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$		
3-23	Other (specify):				
3-24			Ψ		
3-25			\$		
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/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>".

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

	PART 4 - DEBT OUTSTANDING	G, ISSUE	D, AND RI	ETIRED	
	Please answer the following questions by marking the	appropriate boxe	es.	Yes	No
4-1	Does the entity have outstanding debt?	de a de de			✓
4-2	If Yes, please attach a copy of the entity's Debt Repayment Schedule.				
4-2	Is the debt repayment schedule attached? If no, MUST explai	n below:		1 🗀	
4-3	Is the entity current in its debt service payments? If no, MUS	F ovnlain hala	147:) 	
7-3	is the entity current in its debt service payments: if no, wos	explain belo	vv .	1	
4-4					
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding a	t Issued during	Retired during	Outstanding at
	numbers)	end of prior yea	ar* year	year	year-end
	General obligation bonds	Φ.	Φ.	c	
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements		rior year-end balance	1 *	φ -
	Please answer the following questions by marking the appropriate boxes		onor year-end balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			7	
If yes:	How much?	\$	30,232,000.00		
	Date the debt was authorized:	1/1	2/2022		
4-6	Does the entity intend to issue debt within the next calendar	year?			✓
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsib	le for?		V
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased? What is the original date of the lease?			1	
	Number of years of lease?			†	
	Is the lease subject to annual appropriation?			' _	
	What are the annual lease payments?	\$	-		
	Part 4 - Please use this space to provide any explanations/cor	nments or atta	ach separate doc	umentation, if n	eeded
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	Total
5-2	Certificates of deposit			\$ -	1
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):			
		<u> </u>		 	1
				\$ -	-
5-3				\$ - \$ -	-
				\$ -	-
	Total Investments			· *	\$ -
	Total Cash and Investments				\$ -
	Please answer the following questions by marking in the approp	riate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section				
	seq., C.R.S.?				✓
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) nubli	c _	_	_
0 0	depository (Section 11-10.5-101, et seq. C.R.S.)?	aon Aon publi			✓

Sign Env	elope ID: 909A19CE-F8A0-46AB-B4AA-021F2BDB7298								
	PART 6 - CAPITAL AND RI	GH	T-TO-U	SE	ASSE	ETS			
	Please answer the following questions by marking in the appropriate box	es.				,	Yes	1	No
6-1	Does the entity have capital assets?								7
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	ts in a	accordance	with S	Section	[
6-3	Complete the following capital & right-to-use assets table:		Balance - inning of the year*	be inc	ons (Must cluded in art 3)	Del	etions		r-End ance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	_
	TOTAL	\$		\$	-	\$	_	\$	
	Part 6 - Please use this space to provide any explanations	s/com		ttach c	locumer	tation,	, if neede	d:	
	PART 7 - PENSION		ORMA		N				
	Please answer the following questions by marking in the appropriate box						Yes		lo
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.):			\$	-				
	State contribution amount:			\$	-				
	Other (gifts, donations, etc.):			\$ \$	-				
	TOTAL	4.		D	-				
	What is the monthly benefit paid for 20 years of service per re 1?			\$	-				
	Part 7 - Please use this space to provide	any e	xplanations	or co	mments	:			
	PART 8 - BUDGET	INE	ORMA	TIQ	N				
	Please answer the following questions by marking in the appropriate box				res		No		I/A
8-1	Did the entity file a budget with the Department of Local Affairs for		urrent vear						
•					7		1		1

	PART 8 - BUDGET IN	NFORMAT	TION		
	Please answer the following questions by marking in the appropriate boxes	5.	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ne current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	e with Section	✓		
If yes:	Please indicate the amount budgeted for each fund for the yea	•	D. F. J.		
	Governmental/Proprietary Fund Name	Total Appropriat			
	General Fund	\$	100		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAE	BOR)	
	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, MU	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:]	
10-2	Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district?) [7]	
	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:	1	
	All services provided by Granary Metropolitan District No. 1] _	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	1	$\overline{\checkmark}$
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	.	
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills Yes	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	т	
	Please use this space to provide any additional explanations or comments not previous	uely included:	

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

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

Policy - Requirements

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

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

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

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

Print the	e names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
	Print Board Member's Name	I <u>Patrick McMeekin</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Board Member 1	Patrick McMeekin	application for exemption from audit. Signed Particle 2014 Date: 3714/2024 My term Expires: 05/2027
Board	Print Board Member's Name	I <u>Landon Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Landon Hoover
Member 2	Landon Hoover	application for exemption from audit. Signed Candon Hooven Date: \$\frac{18}{2924} \frac{18}{639} \frac{894890453}{639} \frac{08:25:36}{25:36} MDT My term Expires: \$\frac{05}{2027}\$
Board	Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 3	Jason Stansberry	application for exemption from audit. Signed Date: My term Expires:_05/2025
Board	Print Board Member's Name	I <u>Kara Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
Member 4	Kara Hoover	application for exemption from audit. Signed Lava Hower Date: 3/16/2024 15:35:09 MDT My term Expires: 05/2025
Board	Print Board Member's Name	I <u>Mike Welty</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Member 5	Mike Welty	application for exemption from audit. Signed Mice Welty Date: 3\(\frac{12}{690}\) 2\(\frac{4}{26}\) 20:18 MDT My term Expires: \(\frac{05}{2027}\)
D	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, 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

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

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

[Choose 1 or 2 below, whichever is applicable]

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

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

(D

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

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
T	Date	
Type or Print Names of Members of Governing Body	Term <u>Expires</u>	Signature
Weinbers of Governing Body	Expire	Sigikture
	\	
		7

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

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

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

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

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

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

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

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

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

CHECKLICE

5: 125: t <u>=</u> :	
Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click have to see to the neutal
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portal
Or	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

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

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

MAIL: Office of the State Auditor

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

Denver, CO 80203

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

noted below.

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

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

Brendanc@pcgi.com

For the Year Ended 12/31/23 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			
PREPARER (SIGNATURE REQUIRED	1	D	ATE PREPARED
Both			3/1/2024
Please indicate whether the following financial information is record	ed GOVERN (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary fund types	V		

PART 2 - REVENUE

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

Line#		De	scription		Round to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spe	ecific owners	ship	\$	-	any necessary
2-3	Sal	es and use		\$	-	explanations
2-4	Oth	er (specify):		\$	-	
2-5	Licenses and permits			\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services			\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessments			\$	-	
2-13	Investment income			\$	-	
2-14	Charges for utility service	ces		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2	, T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances red	eived	(should agree with line 4-4) \$	-	
2-18	Proceeds from sale of c	apital assets	5	\$	-	
2-19	Fire and police pension			\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$		

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 dobt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.					
Line#	Description		Round to nearest Dollar	Please use t		
3-1	Administrative		\$	space to pro		
3-2	Salaries		\$	any necessa		
3-3	Payroll taxes		\$	explanations	5	
3-4	Contract services		Ψ			
3-5	Employee benefits		\$			
3-6	Insurance		Ψ			
3-7	Accounting and legal fees		Ψ			
3-8	Repair and maintenance		Ψ			
3-9	Supplies		\$,		
3-10	Utilities and telephone		Ψ			
3-11	Fire/Police		\$			
3-12	Streets and highways		\$			
3-13	Public health		Ψ			
3-14	Capital outlay		\$			
3-15	Utility operations		Ψ			
3-16	Culture and recreation		\$			
3-17	Debt service principal (sh	ould agree with Part 4)	\$			
3-18	Debt service interest		Ψ			
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$			
3-20	Repayment of Developer Advance Interest		\$			
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$			
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$			
3-23	Other (specify):					
3-24			Ψ			
3-25			\$			
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/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>".

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

	PART 4 - DEBT OUTSTANDING	G, ISSUE	D, AND RI	ETIRED	
	Please answer the following questions by marking the	appropriate boxe	es.	Yes	No
4-1	Does the entity have outstanding debt?	de a de de			✓
4-2	If Yes, please attach a copy of the entity's Debt Repayment So				
4-2	Is the debt repayment schedule attached? If no, MUST explai	n below:		1 🗀	
4-3	Is the entity current in its debt service payments? If no, MUS	F ovnlain hala	147:) 	
7-3	is the entity current in its debt service payments: if no, wos	explain belo	vv .	1	
4-4					
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding a	t Issued during	Retired during	Outstanding at
	numbers)	end of prior yea	ar* year	year	year-end
	General obligation bonds	Φ.	Φ.	c	
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements		rior year-end balance	1 *	φ -
	Please answer the following questions by marking the appropriate boxes		onor year-end balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			7	
If yes:	How much?	\$	30,232,000.00		
	Date the debt was authorized:	1/1	2/2022		
4-6	Does the entity intend to issue debt within the next calendar	year?			✓
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsib	le for?		V
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased? What is the original date of the lease?			1	
	Number of years of lease?			†	
	Is the lease subject to annual appropriation?			' _	
	What are the annual lease payments?	\$	-		
	Part 4 - Please use this space to provide any explanations/cor	nments or atta	ach separate doc	umentation, if n	eeded
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	Total
5-2	Certificates of deposit			\$ -	1
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):			
		<u> </u>		 	1
				\$ -	-
5-3				\$ - \$ -	-
				\$ -	-
	Total Investments			· *	\$ -
	Total Cash and Investments				\$ -
	Please answer the following questions by marking in the approp	riate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section				
	seq., C.R.S.?				✓
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) nubli	c _	_	_
0 0	depository (Section 11-10.5-101, et seq. C.R.S.)?	aon Aon publi			✓

Sign Env	elope ID: 909A19CE-F8A0-46AB-B4AA-021F2BDB7298								
	PART 6 - CAPITAL AND RI	GH	T-TO-U	SE	ASSE	ETS			
	Please answer the following questions by marking in the appropriate box	es.				,	Yes	1	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:			[
6-3	Complete the following capital & right-to-use assets table:		Balance - inning of the year*	be inc	ons (Must cluded in art 3)	Del	etions		r-End ance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	_
	TOTAL	\$		\$	-	\$	_	\$	
	Part 6 - Please use this space to provide any explanations	s/com		ttach c	locumer	tation,	, if neede	d:	
	PART 7 - PENSION		ORMA		N				
	Please answer the following questions by marking in the appropriate box						Yes		lo
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.):			\$	-				
	State contribution amount:			\$	-				
	Other (gifts, donations, etc.):			\$ \$	-				
	TOTAL	4.		D	-				
	What is the monthly benefit paid for 20 years of service per re 1?			\$	-				
	Part 7 - Please use this space to provide	any e	xplanations	or co	mments	:			
	PART 8 - BUDGET	INE	ORMA	TIQ	N				
	Please answer the following questions by marking in the appropriate box				res		No		I/A
8-1	Did the entity file a budget with the Department of Local Affairs for		urrent vear						
•					7		1		1

	PART 8 - BUDGET IN	NFORMAT	TION		
	Please answer the following questions by marking in the appropriate boxes	5.	Yes	No	N/A
8-1			V		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		✓		
If yes:	Please indicate the amount budgeted for each fund for the yea	•	D. F. J.		
	Governmental/Proprietary Fund Name	Total Appropriat			
	General Fund	\$	100		

	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.	<u> </u>				
If no MI	no MUST ovalaine					

	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: 10-2	Date of formation: Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	J 	
10-4	Construction, operations & maintenance of public improvements]	
If yes:	Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided: All services provided by Granary Metropolitan District No. 1	1	
10-5 If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:] 	V
,			П
10-6 If yes:	Does the entity have a certified Mill Levy? Please provide the following mills levied for the year reported (do not report \$ amounts):	V	
	Bond Redemption mills		-
	General/Other mills Total mills		-
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	_	_
	Please use this space to provide any additional explanations or comments not previous	ously included:	

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

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.		
Board Member 1	Print Board Member's Name Patrick McMeekin	I <u>Patrick McMeekin</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed I AVILL MUMLIN Date: 3714/04024 649 07:50:46 PDT		
Board Member 2	Print Board Member's Name Landon Hoover	My term Expires: 05/2027 I Landon Hoover , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed 0.000 Hoover Date: 3/18/2024 08:25:36 MDT My term Expires: 05/2027		
Board Member 3	Print Board Member's Name Jason Stansberry	I _Jason Stansberry, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires: _05/2025		
Board Member 4	Print Board Member's Name Kara Hoover	I <u>Kara Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed WA HOOW Date: 12.034.05.35:09 MDT My term Expires: 05/2025		
Board Member 5	Print Board Member's Name Mike Welty	I <u>Mike Welty</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Met Welty Date: 12078227026304009:20:18 MDT My term Expires: 05/2027		
Board Member 6	Print Board Member's Name	I		
Board Member 7	Print Board Member's Name	I		

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

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

[Choose 1 or 2 below, whichever is applicable]

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

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P

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
T	Date	
Type or Print Names of Members of Governing Body	Term <u>Expires</u>	Signature
Weinbers of Governing Body	Expire	Sigikture
	\	
		7

APPLICATION FOR EXEMPTION FROM AUDIT

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

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

CHECKLIST

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

FILING METHODS

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

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

MAIL: Office of the State Auditor

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

Denver, CO 80203

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

noted below.

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

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

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

CONTACT PERSON
Brendan Campbell
PHONE

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

PHONE	970-669-3611				
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Bylle		3/1/2024			
	indicate whether the following financial information is recorded Governmental or Proprietary fund types		WENTAL RUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary					

PART 2 - REVENUE

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

Line#		De	scription		Round to nearest Dollar	Please use this
2-1	Taxes: Pro	perty	(report mills levied in Question 10-6)	\$	-	space to provide
2-2	Spe	ecific owners	ship	\$	-	any necessary
2-3	Sal	es and use		\$	-	explanations
2-4	Oth	er (specify):		\$	-	
2-5	Licenses and permits			\$	-	
2-6	Intergovernmental:		Grants	\$	-	
2-7			Conservation Trust Funds (Lottery)	\$	-	
2-8			Highway Users Tax Funds (HUTF)	\$	-	
2-9			Other (specify):	\$	-	
2-10	Charges for services			\$	-	
2-11	Fines and forfeits			\$	-	
2-12	Special assessments			\$	-	
2-13	Investment income			\$	-	
2-14	Charges for utility service	ces		\$	-	
2-15	Debt proceeds		(should agree with line 4-4, column 2	, T	-	
2-16	Lease proceeds			\$	-	
2-17	Developer Advances red	eived	(should agree with line 4-4) \$	-	
2-18	Proceeds from sale of c	apital assets	5	\$	-	
2-19	Fire and police pension			\$	-	
2-20	Donations			\$	-	
2-21	Other (specify):			\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUE	\$		

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 dobt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.				
Line#	Description		Round to nearest Dollar	Please use t	
3-1	Administrative		\$	space to pro	
3-2	Salaries		\$	any necessa	
3-3	Payroll taxes		\$	explanations	5
3-4	Contract services		Ψ		
3-5	Employee benefits		\$		
3-6	Insurance		Ψ		
3-7	Accounting and legal fees		Ψ		
3-8	Repair and maintenance		Ψ		
3-9	Supplies		\$,	
3-10	Utilities and telephone		Ψ		
3-11	Fire/Police		\$		
3-12	Streets and highways		\$		
3-13	Public health		Ψ		
3-14	Capital outlay		\$		
3-15	Utility operations		Ψ		
3-16	Culture and recreation		\$		
3-17	Debt service principal (sh	ould agree with Part 4)	\$		
3-18	Debt service interest		Ψ		
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$		
3-20	Repayment of Developer Advance Interest		\$		
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$		
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$		
3-23	Other (specify):				
3-24			Ψ		
3-25			\$		
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITU	JRES/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>".

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

	PART 4 - DEBT OUTSTANDING	G, ISSUE	D, AND RI	ETIRED	
	Please answer the following questions by marking the	appropriate boxe	es.	Yes	No
4-1	Does the entity have outstanding debt?	de a de de			✓
4-2	If Yes, please attach a copy of the entity's Debt Repayment So				
4-2	Is the debt repayment schedule attached? If no, MUST explai	n below:		1 🗀	
4-3	Is the entity current in its debt service payments? If no, MUS	F ovnlain hala	147:) 	
7-3	is the entity current in its debt service payments: if no, wos	explain belo	vv .	1	
4-4					
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding a	t Issued during	Retired during	Outstanding at
	numbers)	end of prior yea	ar* year	year	year-end
	General obligation bonds	Φ.	Φ.	c	
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements		rior year-end balance	1 *	φ -
	Please answer the following questions by marking the appropriate boxes		onor year-end balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			7	
If yes:	How much?	\$	30,232,000.00		
	Date the debt was authorized:	1/1	2/2022		
4-6	Does the entity intend to issue debt within the next calendar	year?			✓
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsib	le for?		V
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased? What is the original date of the lease?			1	
	Number of years of lease?			†	
	Is the lease subject to annual appropriation?			' _	
	What are the annual lease payments?	\$	-		
	Part 4 - Please use this space to provide any explanations/cor	nments or atta	ach separate doc	umentation, if n	eeded
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	Total
5-2	Certificates of deposit			\$ -	1
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):			
		<u> </u>		 	1
				\$ -	-
5-3				\$ - \$ -	-
				\$ -	-
	Total Investments			· *	\$ -
	Total Cash and Investments				\$ -
	Please answer the following questions by marking in the appropri	riate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section				
	seq., C.R.S.?				✓
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) nubli	c _	_	_
0 0	depository (Section 11-10.5-101, et seq. C.R.S.)?	aon Aon publi			✓

Sign Env	elope ID: 909A19CE-F8A0-46AB-B4AA-021F2BDB7298								
	PART 6 - CAPITAL AND RI	GH	T-TO-U	SE	ASSE	ETS			
	Please answer the following questions by marking in the appropriate box	es.				,	Yes	1	No
6-1	Does the entity have capital assets?								7
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	ts in a	accordance	with S	Section	[
6-3	Complete the following capital & right-to-use assets table:		Balance - inning of the year*	be inc	ons (Must cluded in art 3)	Del	etions		r-End ance
	Land	\$	-	\$	-	\$	-	\$	-
	Buildings	\$	-	\$	-	\$	-	\$	-
	Machinery and equipment	\$	-	\$	-	\$	-	\$	-
	Furniture and fixtures	\$	-	\$	-	\$	-	\$	-
	Infrastructure	\$	-	\$	-	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$	-	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$	-	\$	-	\$	-
	Other (explain):	\$	-	\$	-	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$	-	\$	-	\$	_
	TOTAL	\$		\$	-	\$	_	\$	
	Part 6 - Please use this space to provide any explanations	s/com		ttach c	locumer	tation,	, if neede	d:	
	PART 7 - PENSION		ORMA		N				
	Please answer the following questions by marking in the appropriate box						Yes		lo
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.):			\$	-				
	State contribution amount:			\$	-				
	Other (gifts, donations, etc.):			\$ \$	-				
	TOTAL	4.		D	-				
	What is the monthly benefit paid for 20 years of service per re 1?			\$	-				
	Part 7 - Please use this space to provide	any e	xplanations	or co	mments	:			
	PART 8 - BUDGET	INE	ORMA	TIQ	N				
	Please answer the following questions by marking in the appropriate box				res		No		I/A
8-1	Did the entity file a budget with the Department of Local Affairs for		urrent vear						
•					7		1		1

	PART 8 - BUDGET IN	NFORMAT	TION		
	Please answer the following questions by marking in the appropriate boxes	5.	Yes	No	N/A
8-1			V		
8-2	8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		✓		
If yes:	Please indicate the amount budgeted for each fund for the yea	•	D. F. J.		
	Governmental/Proprietary Fund Name	Total Appropriat			
	General Fund	\$	100		

	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.	<u> </u>	
If no MI	IST cynlain:		

	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: 10-2	Date of formation: Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	J 	
10-4	Construction, operations & maintenance of public improvements]	
If yes:	Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided: All services provided by Granary Metropolitan District No. 1	1	
10-5 If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:]]	V
,			П
10-6 If yes:	Does the entity have a certified Mill Levy? Please provide the following mills levied for the year reported (do not report \$ amounts):	V	
	Bond Redemption mills		-
	General/Other mills Total mills		-
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	_	_
	Please use this space to provide any additional explanations or comments not previous	ously included:	

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

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A <u>MAJORITY</u> of the members of the governing body must sign below.				
Board	Print Board Member's Name	I <u>Patrick McMeekin</u> , attest I am a duly elected or appointed boasd member, and that I have personally reviewed and approve this				
Member 1	Patrick McMeekin	application for exemption from audit. Signed PAMILE MUMILLIN Date 3 14/202/E3071025: 50: 46 PDT My term Expires: 05/2027				
	Print Board Member's Name	I <u>Landon Hoover</u> , attest I am a duly elected or appoi <u>nted board member, and that I have personally reviewed and approve this</u>				
Board Member 2	Landon Hoover	application for exemption from audit. Signed Alos Hooved Date: 3/18/32/024 08:25:36 MDT My term Expires: 05/2027				
Board	Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this				
Member 3	Jason Stansberry	application for exemption from audit. Signed Date: My term Expires:_05/2025				
	Print Board Member's Name	I <u>Kara Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this				
Board Member 4	Kara Hoover	appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed 2016 3024 3147 5:35:09 MDT My term Expires: 05/2025				
	Print Board Member's Name	I <u>Mike Welty</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this				
Board Member 5	Mike Welty	application for exemption from audit. Signed Mike Welty Date: 3 12 2024 09:20:18 MDT My term Expires: 05/2027				
Board	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for				
Member 6		exemption from audit. Signed Date: My term Expires:				
Board Member 7	Print Board Member's Name	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed Date: My term Expires:				

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

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

[Choose 1 or 2 below, whichever is applicable]

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

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

P

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

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
T	Date	
Type or Print Names of Members of Governing Body	Term <u>Expires</u>	Signature
Weinbers of Governing Body	Expire	Sigikture
	\	
		7

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

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

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

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

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

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

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

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

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

CHECKLIST

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

FILING METHODS

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

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

MAIL: Office of the State Auditor

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

Denver, CO 80203

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noted below.

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

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EMAIL

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

CONTACT PERSON
PHONE
PROSE
For the Year Ended
12/31/23
or fiscal year ended:
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

PHONE	ONE 970-669-3611				
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Bjelle				3/1/2024	
	ndicate whether the following financial information is recorded overnmental or Proprietary fund types		WENTAL RUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)	
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2-7			Conservation Trust Funds (Lottery)	\$	-	
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2-21	Other (specify):			\$	-	
2-22				\$	-	
2-23				\$	-	
2-24		(add lin	es 2-1 through 2-23) TOTAL REVENUI	\$	-	

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 dobt. Financial information will not include fund equity information

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3-3	Payroll taxes		\$ -	explanations		
3-4	Contract services		\$ -			
3-5	Employee benefits		\$ -			
3-6	Insurance		Ψ			
3-7	Accounting and legal fees		Ψ			
3-8	Repair and maintenance		\$ -			
3-9	Supplies		\$ -	,		
3-10	Utilities and telephone		Ψ			
3-11	Fire/Police		\$ -			
3-12	Streets and highways		\$ -			
3-13	Public health		Ψ			
3-14	Capital outlay		\$ -			
3-15	Utility operations		Ψ			
3-16	Culture and recreation		\$ -			
3-17	Debt service principal (sh	ould agree with Part 4)	\$ -			
3-18	Debt service interest		Ψ			
3-19	Repayment of Developer Advance Principal (sho	ould agree with line 4-4)	\$ -			
3-20	Repayment of Developer Advance Interest		\$ -			
3-21	Contribution to pension plan (s	hould agree to line 7-2)	\$ -	,		
3-22	Contribution to Fire & Police Pension Assoc. (s	hould agree to line 7-2)	\$ -			
3-23	Other (specify):					
3-24			\$ -			
3-25			\$ -			
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDIT	JRES/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>".

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

	PART 4 - DEBT OUTSTANDING	G, ISSUE	D, AND RI	ETIRED	
	Please answer the following questions by marking the	appropriate boxes	s	Yes	No
4-1	Does the entity have outstanding debt?		✓		
4-2	If Yes, please attach a copy of the entity's Debt Repayment So		П		
4-2	Is the debt repayment schedule attached? If no, MUST explai	n below:		1	
4-3	Is the entity current in its debt service payments? If no, MUS) 			
7.0	is the entity current in its debt service payments: if no, moo	1			
4-4	Phonon annual to the fellowing belong to be it and it and it and it				
	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	\$ -	 \$ -	\$ -
	Revenue bonds	\$ - \$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements		ior year-end balance	1 *	Ψ -
	Please answer the following questions by marking the appropriate boxes		ior year end balance	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	2/2022		
4-6	Does the entity intend to issue debt within the next calendar	year?			✓
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsible	e for?		✓
If yes:	What is the amount outstanding?	\$	-	_	_
4-8	Does the entity have any lease agreements?			, U	✓
If yes:	What is being leased? What is the original date of the lease?			+	
	Number of years of lease?			†	
	Is the lease subject to annual appropriation?			, \square	
	What are the annual lease payments?]			
	Part 4 - Please use this space to provide any explanations/cor	nments or attach	ch separate doc	umentation, if n	eeded
	PART 5 - CASH AND	INVEST	MENTS		
	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):			
				[1
				\$ -	-
5-3				\$ - \$ -	-
				\$ -	1
	Total Investments			Ψ	\$ -
	Total Cash and Investments				\$ -
	Please answer the following questions by marking in the approp	riate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section				
	seq., C.R.S.?	,			✓
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) public	-	_	
-	depository (Section 11-10.5-101, et seq. C.R.S.)?	, ,			✓

Sign Envelope ID: 909A19CE-F8A0-46AB-B4AA-021F2BDB7298								
	PART 6 - CAPITAL AND RI	GHT-	TO-U	ISE AS	SET	ſS		
	Please answer the following questions by marking in the appropriate boxes.							No
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:						ļ	
6-3	Complete the following capital & right-to-use assets table:		nce - ng of the	Additions (M be included Part 3)		Deletions		ar-End lance
	Land	\$	- -	\$ -	\$	-	\$	-
	Buildings	\$	-	\$ -	\$	-	\$	-
	Machinery and equipment	\$	-	\$ -	\$	-	\$	-
	Furniture and fixtures	\$	-	\$ -	\$	-	\$	-
	Infrastructure	\$	-	\$ -	\$	-	\$	-
	Construction In Progress (CIP)	\$	-	\$ -	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$	-	\$ -	\$	-	\$	-
	Other (explain):	\$	-	\$ -	\$	-	\$	-
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$	-	\$ -	\$	-	\$	-
	TOTAL	\$	-	\$ -	\$	-	\$	-
	*must tie to prior year ending balance							
	Part 6 - Please use this space to provide any explanations	s/comme	ents or a	ttach docur	nenta	tion, if neede	d:	
	PART 7 - PENSION	INFO	RMA	TION				
	Please answer the following questions by marking in the appropriate box	es.				Yes		No
7-1	Does the entity have an "old hire" firefighters' pension plan?							7
7-2	Does the entity have a volunteer firefighters' pension plan?						Ŀ	7
If yes:	Who administers the plan?							
	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):			\$ -				
	State contribution amount:			\$ -				
	Other (gifts, donations, etc.):			\$ -				
	TOTAL			\$ -				
	What is the monthly benefit paid for 20 years of service per re 1?	etiree as	of Jan	\$ -				
	Part 7 - Please use this space to provide	any expl	anations	s or comme	nts:			

	PART 8 - BUDGET INFORMATION						
	Please answer the following questions by marking in the appropriate boxes	·.	Yes	No	N/A		
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ne current year	V				
8-2	id the entity pass an appropriations resolution, in accordance with Section 9-1-108 C.R.S.? If no, MUST explain:		V				
If yes:	Please indicate the amount budgeted for each fund for the yea	r reported:					
	Governmental/Proprietary Fund Name	Total Appropriat	tions By Fund				
	General Fund	5	100				

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAE	BOR)			
	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, MU	no, MUST explain:				

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		V
If yes:	Date of formation:]	
10-2	Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district?) [7]	
	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:	1	
	All services provided by Granary Metropolitan District No. 1] _	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	1	$\overline{\checkmark}$
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	.	
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		-
	Total mills Yes	No	N/A
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has		N/A
10-7	the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	т	
	Please use this space to provide any additional explanations or comments not previous	uely included:	

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

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

Policy - Requirements

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

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

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

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

Print th	ne names of ALL members of current governing body below.	A <u>MAJORITY</u> of the members of the governing body must sign below.
	Print Board Member's Name	I <u>Patrick McMeekin</u> , attest I am a duly elected or
Board		appointed beard member, and that I have personally reviewed and approve this
Member 1	Patrick McMeekin	application for exemption from audit. Signed Africk McMucliN Date: 47/70 41/20 7:50:46 PDT
		My term Expires:_05/2027
Board	Print Board Member's Name	I _Landon Hoover
Member 2	Landon Hoover	Signed Andon Hooven Date: 3/18/2024 08:25:36 MDT My term Expires: 05/2027
	Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member	Jason Stansberry	application for exemption from audit.
3	•	Signed
		Date:
		My term Expires:_05/2025
	Print Board Member's Name	I <u>Kara Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this
Board Member 4		appointed board member, and that I have personally reviewed and approve this
	Kara Hoover	application for exemption from audit.
		Signed FAVA (100WV) Date: 3/16/ACCARGE 63F475:35:09 MDT
		My term Expires: 05/2025
	Print Board Member's Name	I Mike Welty , attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member	Mike Welty	appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
5	c rest,	Signed Miles (Nelty)
		Date 3/12/5202430 09:20:18 MDT
		My term Expires: <u>05/2027</u>
	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.
6		Signed Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
	T THIC Board Member's Name	member, and that I have personally reviewed and approve this application for
Board		exemption from audit.
Member		Signed
7		Date:
		My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

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

[Choose 1 or 2 below, whichever is applicable]

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

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

(D

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

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
T	Date	
Type or Print Names of Members of Governing Body	Term <u>Expires</u>	Signature
Weinbers of Governing Body	Expire	Sigikture
	\	
		7

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

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

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

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

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

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

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

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

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

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

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

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

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

CHECKLICE

5: 125: t <u>=</u> :	
Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the application been <u>PERSONALLY</u> reviewed and approved by the governing body?	link below.
Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
Will this application be submitted electronically?	Click have to see to the neutal
If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Click here to go to the portal
Or	
If yes, have you included a resolution?	
Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)	
Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

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

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

MAIL: Office of the State Auditor

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

Denver, CO 80203

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

noted below.

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

IMPORTANT!

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

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

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

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

Granary Metropolitan District No. 9 NAME OF GOVERNMENT **ADDRESS** c/o Pinnacle Consulting Group, Inc. 12/31/23 550 W Eisenhower Blvd Loveland, CO 80537 **CONTACT PERSON** Brendan Campbell 970-669-3611

For the Year Ended or fiscal year ended:

PHONE EMAIL

PART 1 - CERTIFICATION OF PREPARER

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

NAME: **TITLE** FIRM NAME (if applicable)

ADDRESS

Brendan Campbell District Accountant Pinnacle Consulting Group, Inc.

Brendanc@pcgi.com

550 W Eisenhower Blvd, Loveland, CO 80537

PHONE 970-669-3611					
PREPARER (SIGNATURE REQUIRED)			DATE PREPARED		
Bylle				3/1/2024	
	ng financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary	fund types	V			

PART 2 - REVENUE

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

Line#		Description		Round to nearest Dollar	Please use this
2-1	Taxes: Prope	rty (report mills levied in Question 1	0-6)	0,0.0	space to provide
2-2	Speci	ic ownership	\$	270	any necessary
2-3	Sales	and use	\$	-	explanations
2-4	Other	(specify):	\$	-	
2-5	Licenses and permits		\$	-	
2-6	Intergovernmental:	Grants	\$	-	
2-7		Conservation Trust Fund	ls (Lottery) \$	-	
2-8		Highway Users Tax Fund		-	
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 services		\$	-	
2-15	Debt proceeds	(should agree wit	h line 4-4, column 2) \$	-	
2-16	Lease proceeds		\$	-	
2-17	Developer Advances receive	red (should	d agree with line 4-4)	-	
2-18	Proceeds from sale of capi	tal assets	\$	-	
2-19	Fire and police pension		\$	-	
2-20	Donations		\$	-	
2-21	Other (specify):		\$	-	
2-22			\$	-	
2-23			\$	-	
2-24		(add lines 2-1 through 2-23) TC	TAL REVENUE \$	5,283	

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 dobt. Financial information will not include fund equity information

interest payments on long-term debt. Financial information will not include fund equity information.					
Line#	Description		Round to nearest D	ollar	Please use this
3-1	Administrative		\$	-	space to provide
3-2	Salaries		\$	-	any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	5,207	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	-	
3-7	Accounting and legal fees		\$	-	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation		\$	-	
3-17	Debt service principal	(should agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21	Contribution to pension plan	(should agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$	-	
3-23	Other (specify): Treasurer Fees		\$	76	
3-24			\$	-	
3-25			\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPE	NDITURES/EXPENSES	\$	5,283	

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

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

	PART 4 - DEBT OUTSTANDING	G, ISSUE	D, AND RI	ETIRED	
	Please answer the following questions by marking the	appropriate boxe	es.	Yes	No
4-1	Does the entity have outstanding debt?	ale a de de			✓
4-2	If Yes, please attach a copy of the entity's Debt Repayment So				
4-2	Is the debt repayment schedule attached? If no, MUST explai	n below:		1 🗀	
4-3	Is the entity current in its debt service payments? If no, MUS	F ovnlain hala	147:) 	
7-3	is the entity current in its debt service payments: if no, wos	explain belo	vv .	1	
4-4					
	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding a	t Issued during	Retired during	Outstanding at
	numbers)	end of prior yea	ar* year	year	year-end
	General obligation bonds	Φ.	Φ.	c	
	Revenue bonds	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
**Subscrip	tion Based Information Technology Arrangements		rior year-end balance	1 *	φ -
	Please answer the following questions by marking the appropriate boxes		onor year-end balance	Yes	No
4-5	Does the entity have any authorized, but unissued, debt?			7	
If yes:	How much?	\$	30,232,000.00		
	Date the debt was authorized:	1/1	2/2022		
4-6	Does the entity intend to issue debt within the next calendar	year?			✓
If yes:	How much?	\$	-		
4-7	Does the entity have debt that has been refinanced that it is s	till responsib	le for?		V
If yes:	What is the amount outstanding?	\$	-		
4-8	Does the entity have any lease agreements?				✓
If yes:	What is being leased? What is the original date of the lease?			1	
	Number of years of lease?			†	
	Is the lease subject to annual appropriation?			' _	
	What are the annual lease payments?	\$	-		
	Part 4 - Please use this space to provide any explanations/cor	nments or atta	ach separate doc	umentation, if n	eeded
	PART 5 - CASH AND	INVEST	MENTS		
	Please provide the entity's cash deposit and investment balances.			Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts			\$ -	Total
5-2	Certificates of deposit			\$ -	1
	Total Cash Deposits				\$ -
	Investments (if investment is a mutual fund, please list underlying	investments):			
		<u> </u>		 	1
				\$ -	-
5-3				\$ - \$ -	-
				\$ -	-
	Total Investments			· *	\$ -
	Total Cash and Investments				\$ -
	Please answer the following questions by marking in the approp	riate boxes	Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section				
	seq., C.R.S.?				✓
5-5	Are the entity's deposits in an eligible (Public Deposit Protect	tion Act) nubli	c _	_	_
0 0	depository (Section 11-10.5-101, et seq. C.R.S.)?	aon Aon publi			✓

5

Sign Env	elope ID: 909A19CE-F8A0-46AB-B4AA-021F2BDB7298							
	PART 6 - CAPITAL AND RI	GHT-TO	-U	SE ASS	ET:	5		
	Please answer the following questions by marking in the appropriate box	es.				Yes		No
6-1	Does the entity have capital assets?							✓
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:	s in accordar	nce v	with Section	1			
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of t year*		Additions (Must be included in Part 3)		Deletions		ar-End lance
	Land	\$ -		\$ -	\$	-	\$	-
	Buildings	\$ -		\$ -	\$	-	\$	-
	Machinery and equipment	\$ -		\$ -	\$	-	\$	-
	Furniture and fixtures	\$ -	. []	\$ -	\$	-	\$	-
	Infrastructure	\$ -		\$ -	\$	-	\$	-
	Construction In Progress (CIP)	\$ -	_	\$ -	\$	-	\$	-
	Leased & SBITA Right-to-Use Assets	\$ -		\$ -	\$	-	\$	-
	Other (explain):	\$ -		\$ -	\$	-	\$	-
	Accumulated Depreciation/Amortization	- \$		\$ -	\$	_		
	(Please enter a negative, or credit, balance)	·			'		\$	-
	TOTAL	\$ -		\$ -	\$	-	\$	-
	Deut C. Blacco was this arrange to provide any symbols tions			r ending balance		!!	al.	
	Part 6 - Please use this space to provide any explanations	s/comments c	or att	ach docume	ntatic	m, ir neede	a:	
	PART 7 - PENSION	INFORM		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
7-2	Does the entity have a volunteer fire fighters' pension plan?				_			7
If yes:	Who administers the plan?							
	Indicate the contributions from:							
	Tax (property, SO, sales, etc.):			\$ -	7			
	State contribution amount:			\$ -	1			
	Other (gifts, donations, etc.):			\$ -				
	TOTAL			\$ -				
	What is the monthly benefit paid for 20 years of service per re 1?	etiree as of Ja	an	\$ -				
	Part 7 - Please use this space to provide	any explanati	ions	or comment	s:			

	PART 8 - BUDGET IN	NFORMA	ΓΙΟΝ		
	Please answer the following questions by marking in the appropriate boxes		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ne current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		V		
If yes:	Please indicate the amount budgeted for each fund for the year	r reported:			
	Governmental/Proprietary Fund Name	Total Appropriat	tions By Fund		
	General Fund	5	6,087		

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

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		V
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		V
If yes:	Please list the NEW name & PRIOR name:		
ii yes.	Flease list tile 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:	1	
	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		10.000
	Total mills		10.000
	Yes	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required		
	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	ī	
	Please use this space to provide any additional explanations or comments not previous	usly included:	

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

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

Policy - Requirements

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

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

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

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

Print the names of ALL members of current governing body below.		A <u>MAJORITY</u> of the members of the governing body must sign below.		
Board	Print Board Member's Name	I <u>Patrick McMeekin</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this		
Member 1	Patrick McMeekin	application for exemption from audit. Signed PATUL MUMULIU Date: 3 X 14 4 27 0 24 43 c 716 49 T.: 50: 46 PDT My term Expires: 05/2027		
	Print Board Member's Name	I <u>Landon Hoover</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this		
Board Member 2	Landon Hoover	I_Landon Hoover		
Board	Print Board Member's Name	I <u>Jason Stansberry</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this		
Member 3	Jason Stansberry	application for exemption from audit. Signed Date: My term Expires:_05/2025		
Board Member 4	Print Board Member's Name	I <u>Kara Hoover</u> , attest I am a duly elected or appointed <u>board me</u> mber, and that I have personally reviewed and approve this		
	Kara Hoover	application for exemption from audit. Signed FAVA (166WLY) Date: 3/16/A2A2dcobF41/5:35:09 MDT My term Expires: 05/2025		
	Print Board Member's Name	I <u>Mike Welty</u> , attest I am a duly elected or appoi <u>nteស្លងទូត្</u> ពាស់ member, and that I have personally reviewed and approve this		
Board Member 5	Mike Welty	application for exemption from audit. Signed Mice Willy Date: 3/12/2024 ₀₄ 809:20:18 MDT My term Expires: 05/2027		
Doord	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, 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:		

EXAMPLE - DO NOT FILL OUT THIS PAGE

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

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

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

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

[Choose 1 or 2 below, whichever is applicable]

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

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

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

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

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

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

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

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.		
ATTEST:		
Town Clerk, Secretary, etc.		
T	Date	
Type or Print Names of Members of Governing Body	Term <u>Expires</u>	Signature
Weinbers of Governing Body	Expire	Sigikture
	\	
		7
	\\-	