

ANNUAL REPORT FOR THE
2025 CALENDAR/FISCAL YEAR
BERTHOUD 160 METROPOLITAN DISTRICT

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County Clerk and Recorder
Larimer County, Colorado
via Email recording@larimer.gov

Office of the State Auditor
1525 Sherman Street, 7th Floor
Denver, Colorado 80203
via E-Filing Portal

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203
via E-Filing Portal

Pursuant to Section 32-1-207(3)(c)(I), C.R.S., and Section VII.A of the Service Plan of the Berthoud 160 Metropolitan District (the “**District**”) the District is required to submit an annual report for the preceding calendar year (the “**Report**”) no later than August 15 of each year to the Town of Berthoud, Colorado (the “**Town**”), the Colorado Division of Local Government, the Colorado State Auditor, the Larimer County Clerk and Recorder; the Report must also be posted on the District’s website, if available.

1. **Boundary changes made or proposed to the District’s boundary as of December 31st:** There were no boundary changes made or proposed during fiscal year 2025.
2. **Intergovernmental agreements entered into, proposed or terminated as of December 31st:** The District did not enter into any Intergovernmental agreements during fiscal year 2025.
3. **Copies of the District’s Rules and Regulations, if any, as of December 31st:** The District had not adopted rules and regulations as of December 31, 2025.
4. **A summary of any litigation involving public improvements by the District:** The District is not aware of any litigation involving public improvements.
5. **Status of the construction of public improvements by the District:** The District has not constructed any public improvements during fiscal year 2025.
6. **List of facilities or improvements constructed by the District that were conveyed to the Town:** There were no facilities or improvements constructed by the District that were conveyed to the Town during fiscal year 2025.
7. **Final Assessed Value of Taxable Property within the District’s boundaries as of December 31, 2025:** The 2025 total assessed value of taxable property within the boundaries of the District is \$16,323.

8. **Current annual budget of the District:** Attached as **Exhibit A** is a copy of the District's Budget for the current fiscal year 2026.
9. **Most recently filed audited financial statements of the District. To the extent audited financial statements are required by state law or most recently filed audit exemption:** Attached as **Exhibit B** is a copy of the District's Application for Audit Exemption for fiscal year 2025.
10. **Notice of any uncured defaults existing for more than 90 days under any debt instrument of the District:** No notice of any uncured default was issued during fiscal year 2025.
11. **The District's inability to pay any financial obligations as they come due under any obligation which continues beyond a ninety-day period:** To the best of our actual knowledge, the District has been able to pay its obligations as they come due during fiscal year 2025.

Respectfully submitted this ____ day of July, 2026.

BERTHOUD 160 METROPOLITAN
DISTRICT

By: 
Director

EXHIBIT A
2026 BUDGET

BERTHOUD 160 METROPOLITAN DISTRICT
2026 BUDGET MESSAGE

Berthoud 160 Metropolitan District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed in 2019. The District is located in the Town of Berthoud, Colorado and has a service area of approximately 120.40 acres. The District was organized to plan for, design, acquire, construct, install, relocate, redevelop, provide and finance public improvements and related operation and maintenance services within the boundaries of the District.

The District has no employees at this time and all operations and administrative functions are contracted.

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

General Fund

Revenue

Budgeted income in the amount of \$40,289 consists of property taxes and operating advances from the developer.

Expenses

The District's 2026 administrative and maintenance expenses is budgeted at \$38,196. Refer to the General Fund summary included with the budget.

Fund Balance/Reserves

The District has provided for an emergency reserve fund equal to at least 3% of the fiscal year spending for 2026, as defined under TABOR. It is anticipated that the District will end the 2026 fiscal year with an ending fund balance of \$2,758.

Capital Fund

Revenue

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

Expenses

The District's 2026 Capital Projects expense for public improvements is budgeted at \$15,000,000. Refer to the Capital Fund summary included with the budget.

Berthoud 160 Draft Budget

General Fund

Modified Accrual Basis

		2025	2025	
	2024 Actual	Budget	Estimated Actual	2026 Budget
Beginning Fund Balance	2,066	2,206	2,206	665
Income				
Developer Advance	9,907	40,000	26,358	40,000
Interest Revenue	1	-	1	-
Property Taxes	288	288	289	273
Specific Ownership Taxes	18	17	19	16
Total Budgeted Operating Income	10,214	40,305	26,667	40,289
Expense				
General and Administrative				
Management & Accounting Services	3,087	12,000	12,000	12,000
Legal	3,784	5,000	12,250	12,000
Audit/Tax Prep	-	-	-	-
Election	-	5,000	-	-
Insurance	2,494	2,619	2,505	2,630
Treasurers Fees	6	6	7	5
Office	304	253	48	266
Document Remediation	-	2,000	1,117	1,000
Dues and Compliance	399	315	281	295
Utilities				
Water	-	-	-	-
Landscape				
Landscape Contract	-	-	-	-
Snow Removal	-	-	-	-
Other				
Contingency	-	10,000	-	10,000
Total Budgeted Operating Expense	10,074	37,193	28,208	38,196
Excess Revenue (Expenses)	140	3,112	(1,541)	2,093
Ending Fund Balance	2,206	5,318	665	2,758
Restricted (TABOR)		1,116		1,209

Capital Fund

		2025	2025	
	2024 Actual	Budget	Estimated Actual	2026 Budget
Beginning Fund Balance	-	-	-	-
Income				
Developer Advances	-	15,000,000	-	15,000,000
Total Income	-	15,000,000	-	15,000,000
Capital Projects	-	15,000,000	-	15,000,000
Total Expense	-	15,000,000	-	15,000,000
Excess Revenue (Expenses)	-	-	-	-
Ending Fund Balance	-	-	-	-

Final AV	16,890	16,323
Mill	17.072	16.744

EXHIBIT B

2025 APPLICATION FOR EXEMPTION FROM AUDIT

Application for Exemption From Audit

Short Form

Instructions

If either revenues or expenditures exceed \$200,000, 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 \$1,000,000 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). Approval for an exemption from audit is granted **only** upon the review by the OSA.

Any preparer of an Application for Exemption from Audit — Short Form must be a person skilled in governmental accounting.

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 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 cash or budgetary basis.

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 a **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.

Postmark dates will not be accepted as proof of submission on or before the statutory deadline

Prior year forms are obsolete and will not be accepted.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the [LexisNexis Colorado portal](#).

Checklist

- ☒ Has the preparer signed the application prior to board approval?
- ☒ Has the entity corrected all prior year deficiencies as communicated by the OSA?
- ☐ Has the application been **personally** reviewed and approved by the governing body?
- ☒ Are all sections on the form complete, including responses to all of the questions?
- ☒ 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? ☒ Yes ☐ No

☒ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 10.

-- or --

☐ If yes, have you included a resolution?☐ Does the resolution state that the governing body **personally** reviewed and approved the resolution in an open public meeting?☐ Has the resolution been signed by a **majority** of the governing body? See sample resolution at the end of this form.Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ☐ Yes ☐ No☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?**Filing Methods****Web Portal (recommended)**apps.leg.co.gov/osa/lq

For faster processing, the web portal should be used for submissions.

Mail**Office of the State Auditor**Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000**Questions? Email:** osa.lg@coleg.gov **Phone:** 303-869-3000**Contact Information**For the year ended 12/31/2025 or the fiscal year ended _____.

Name of government	Berthoud 160 Metropolitan District
Street address	2619 Canton Court
City, State, Zip	Fort Collins, CO 80525
Contact person	Melissa Tagle-Bustillos
Phone	970-484-0101 x961
Email	berthoud160@ccgcolorado.com

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. The preparer must sign prior to board approval.

Name	Patrick Magee	
Title	District Associate Accountant	
Firm name (if applicable)	Centennial Consulting Group	
Address	2619 Canton Court, Fort Collins, CO 80525	
Phone	970-484-0101 x122	
Preparer signature	Date prepared	
Patrick Magee Digitally signed by Patrick Magee Date: 2026.02.26 16:20:16 -07'00'		2/26/2026

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

☒ Governmental (modified accrual basis)☐ Proprietary (cash or budgetary basis)

Part 1: Revenues

Part 1A: Revenues Table

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	Total (round to nearest dollar)
1-1	Taxes: Property (report mills levied in line 9-12)	\$ 289
1-2	Specific ownership	\$ 18
1-3	Sales and use	
	Other (specify in line 1-4):	
1-4		
1-5	Licenses and permits	
1-6	Intergovernmental: Grants	
1-7	Conservation Trust Funds (Lottery)	
1-8	Highway Users Tax Funds (HUTF)	
	Other (specify in line 1-9):	
1-9		
1-10	Charges for services	
1-11	Fines and forfeits	
1-12	Special assessments	
1-13	Investment income	\$ 1
1-14	Charges for utility services	
1-15	Debt proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-16	Lease proceeds (should agree to Part 3, Debt Schedule Table, column 'issued during year')	
1-17	Developer Advances received (should agree to Part 3, Debt Schedule Table, column 'issued during year')	\$ 26,358
1-18	Proceeds from sale of capital assets	
1-19	Fire and police pension	
1-20	Donations	
	Other (specify in lines 1-21 through 1-24)	
1-21		
1-22		
1-23		
1-24		
1-25	TOTAL REVENUES (add lines 1-1 through 1-24)	\$ 26,667

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 1B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 2: Expenditures/Expenses

Part 2A: Expenditures/Expenses Table

All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line	Description	Total (round to nearest dollar)
2-1	Administrative	\$ 12,048
2-2	Salaries	
2-3	Payroll taxes	
2-4	Contract services	
2-5	Employee benefits	
2-6	Insurance	\$ 2,505
2-7	Accounting and legal fees	\$ 11,453
2-8	Repair and maintenance	
2-9	Supplies	
2-10	Utilities and telephone	
2-11	Fire/Police	
2-12	Streets and highways	
2-13	Public health	
2-14	Capital outlay	
2-15	Utility operations	
2-16	Culture and recreation	
2-17	Debt service principal (should agree to Part 3, Debt Schedule Table 'Retired during year')	
2-18	Debt service interest	
2-19	Repayment of Developer Advances Principal (should agree to Part 3, Debt Schedule Table, column 'Retired during year')	
2-20	Repayment of Developer Advances Interest	
2-21	Contribution to pension plan	
2-22	Contribution to Fire & Police Pension Association	
2-23	Other (specify in lines 2-24 through 2-27)	
2-24	Treasurer Fees	\$ 6
2-25	Dues & Compliance	\$ 1,212
2-26		
2-27		
2-28	TOTAL EXPENDITURES/EXPENSES (Add lines 2-1 through 2-27)	\$ 27,224

IF TOTAL REVENUES OR TOTAL EXPENDITURES ARE GREATER THAN \$200,000 — STOP.

You may not use this form. Please use the Application for Exemption from Audit - Long Form.

Part 2B: Comments or Additional Information

Please use the space below to provide any additional information (optional):

Part 3: Debt Outstanding, Issued, and Retired

3-1	Does the entity have outstanding debt?	☐ Yes	☒ No	
3-2	If no, skip to line 3-13. If yes, please attach a copy of the entity's debt repayment schedule.			
3-3	Is the debt repayment schedule attached?	☐ N/A	☐ Yes	☒ No
	If no, MUST explain below.			
	N/A			
3-4	Is the entity current in its debt service payments?	☐ Yes	☒ No	
	If no, MUST explain below.			
	N/A			
3-5	If no, also indicate if the government is in default with its bond agreements.	☐ Yes	☐ No	

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Oustanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
3-6	General Obligation Bonds				\$ 0
3-7	Revenue Bonds				\$ 0
3-8	Notes/Loans				\$ 0
3-9	Lease & SBITA** Liabilities (GASB 87 & 96)				\$ 0
3-10	Developer Advances	\$ 49,371	\$ 26,358		\$ 75,730
	Other (specify in line 3-11)				
3-11					\$ 0
3-12	TOTAL (Add lines 3-6 through 3-11)	\$ 49,371	\$ 26,358	\$ 0	\$ 75,730

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

3-13	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☒ Yes	☐ No
3-14	If yes, how much?	\$ 312,000,000	
3-15	Date the debt was authorized	11/5/2019	
3-16	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐ Yes	☒ No
3-17	If yes, how much?	\$ 26,000,000	
3-18	Date of the most recent Service Plan	8/13/2019	
3-19	Does the entity intend to issue debt within the next calendar year?	☐ Yes	☒ No
3-20	If yes, how much?		
3-21	Does the entity have debt that has been refinanced that it is still responsible for?	☐ Yes	☒ No
3-22	If yes, what is the amount outstanding?		
3-23	Does the entity have any lease agreements?	☐ Yes	☒ No
3-24	If yes, what is being leased?		
3-25	What is the original date of the lease?		
3-26	Number of years of lease?		
3-27	Is the lease subject to annual appropriation?	☐ Yes	☐ No
3-28	What are the annual lease payments?		

Please use the space below to provide any additional information (optional):

Part 4: Cash and Investments

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

Line	Description	Amount
4-1	Year-end Total of all Checking and Savings Accounts	\$ 1,377
4-2	Certificates of deposit	
4-3	TOTAL CASH DEPOSITS (Add lines 4-1 and 4-2)	\$ 1,377
	Investments (specify in lines 4-4 through 4-8. If investment is a mutual fund, please list underlying investment.)	
4-4		
4-5		
4-6		
4-7		
4-8		
4-9	Total Investments (Add lines 4-4 through 4-8)	\$ 0
4-10	TOTAL CASH AND INVESTMENTS (Add lines 4-3 and 4-9)	\$ 1,377

4-11	Are the entity’s investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☒ N/A	☐ Yes	☐ No
4-12	Are the entity’s deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	☒ Yes	☐ No	
4-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 5: Capital and Right-to-Use Assets

5-1	Does the entity have capitalized assets? (If "no" is selected, skip the rest of Part 5.)	☐ Yes	☒ No
5-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.?	☐ Yes	☒ No
5-3	If no, MUST explain below.		
	N/A		

Capital and Right-to-Use Assets Table

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
5-4	Land				\$ 0
5-5	Buildings				\$ 0
5-6	Machinery and Equipment				\$ 0
5-7	Furniture and Fixtures				\$ 0
5-8	Infrastructure				\$ 0
5-9	Construction In Progress (CIP)				\$ 0
5-10	Leased & SBITA Right-to-Use Assets				\$ 0
	Other (explain in line 5-11)				
5-11					\$ 0
5-12	Accumulated Depreciation/ Amortization (Enter a negative or credit balance)				\$ 0
5-13	TOTAL (Add lines 5-4 through 5-12)	\$ 0	\$ 0	\$ 0	\$ 0

*Must agree to prior year-end balance

**Generally capital asset additions should be reported as capital outlay on line 2-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 6: Pension Information

6-1	Does the entity have an "old hire" firefighters' pension plan?	☐ Yes	☒ No
6-2	Does the entity have a volunteer firefighters' pension plan?	☐ Yes	☒ No
6-3	If yes, who administers the plan?		
Indicate the contributions from the following in lines 6-4 through 6-6.			
6-4	Tax (property, specific ownership, sales, etc.)		
6-5	State contribution amount		
6-6	Other (gifts, donations, etc.)		
6-7	TOTAL (Add lines 6-4 through 6-6)	\$ 0	
6-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		

Please use the space below to provide any additional information (optional).

Part 7: Budget Information

7-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-2	If no, MUST explain below.			
7-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	☐ N/A	☒ Yes	☐ No
7-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund Table

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported. Ensure each individual fund’s final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
7-5	General	\$ 37,193
7-6	Capital Fund	\$ 15,000,000
7-7		
7-8		
7-9		

Please use the space below to provide any additional information (optional).

Part 8: Taxpayer’s Bill of Rights (TABOR)

8-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	☒ Yes	☐ No
8-2	If no, MUST explain below.		

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

Please use the space below to provide any additional information (optional).

Part 9: General Information

9-1	Is this application for a newly formed governmental entity?	☐ Yes	☒ No
9-2	If yes, what was the date of formation		
9-3	Has the entity changed its name in the past or current year?	☐ Yes	☒ No
9-4	If yes, please list the NEW name below.		
9-5	If yes, please list the PRIOR name below.		
9-6	Is the entity a metropolitan district?	☒ Yes	☐ No
9-7	Please indicate what services the entity provides below. District to provide for the finance, construction, operation, and maintenance of public facilities		
9-8	Does the entity have an agreement with another government to provide services?	☐ Yes	☒ No
9-9	If yes, list the name of the other governmental entity and the services provided below.		
9-10	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.)	☐ Yes	☒ No
9-11	If yes, what was the date filed		
9-12	Does the entity have a certified mill levy?	☒ Yes	☐ No
	If yes, please provide the following mills levied for the year reported in lines 9-13 through 9-14. (Do not report \$ amounts.)		
9-13	Bond redemption mills	0.000	
9-14	General/other mills	17.072	
9-15	TOTAL MILLS (Add lines 9-13 through 9-14)	17.072	
9-16	If the entity is a Title 32 Special District formed 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.)?	☐ N/A	☒ Yes ☐ No
9-17	If no, please explain below.		

Please use the space below to provide any additional information (optional).

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Part 10: Governing Body Approval

10-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒ Yes	☐ No
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Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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 must note their approval and submit the application using one of the following two methods:

- 1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type 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		
Board member's name	Kenneth Mitchell	
My term expires on	5/4/2027	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
		03/03/2026
Board Member 2		
Board member's name	Marvin Davis	
My term expires on	5/6/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	 Marvin Davis (Mar 5, 2026 13:58:52 MST)	05/03/2026
Board Member 3		
Board member's name	Ryan Mick	
My term expires on	5/28/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
	 Ryan Mick (Mar 9, 2026 20:43:21 MDT)	09/03/2026
Board Member 4		
Board member's name	Tony Vienna	
My term expires on	5/6/2029	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 5		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 6		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature	Date

EXAMPLE ONLY — DO NOT COMPLETE THIS PAGE

**RESOLUTION/ORDINANCE
FOR EXEMPTION FROM AUDIT**

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT 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 nor expenditures exceed \$1,000,000 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 revenues nor expenditures for (name of government) exceeded \$200,000 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 expenditures for (name of government) exceeded \$1,000,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), and 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 audit for (name of government) 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 _____, 20XX.

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

ATTEST:

Town Clerk, Secretary, etc.

Date Term Expires

Signature

[illegible]

2025 Berthoud 160 MD Short Form Audit Exemption

Interim Agreement Report

2026-03-30

Created:	2026-03-03
By:	Centennial Consulting Group CCG (adobe17@ccgcolorado.com)
Status:	Out for Signature
Transaction ID:	CBJCHBCAABAAqZrQJQPt2Ik4d4pL5JtSohh05hd9JGfE

Agreement History

Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"2025 Berthoud 160 MD Short Form Audit Exemption" History

 Document created by Centennial Consulting Group CCG (adobe17@ccgcolorado.com)
2026-03-03 - 6:13:50 PM GMT

 Document emailed to Kenneth Mitchell (kmitch2000@gmail.com) for signature
2026-03-03 - 6:13:56 PM GMT

 Document emailed to Marvin Davis (mdaviswvlc@aol.com) for signature
2026-03-03 - 6:13:57 PM GMT

 Document emailed to Ryan Mick (r.mick@themosaiccompanies.com) for signature
2026-03-03 - 6:13:57 PM GMT

 Document emailed to Tony Vienna (t.vienna@developmentbymosaic.com) for signature
2026-03-03 - 6:13:57 PM GMT

 Email viewed by Tony Vienna (t.vienna@developmentbymosaic.com)
2026-03-03 - 7:25:07 PM GMT

 Email viewed by Kenneth Mitchell (kmitch2000@gmail.com)
2026-03-04 - 0:19:16 AM GMT

 Document e-signed by Kenneth Mitchell (kmitch2000@gmail.com)
Signature Date: 2026-03-04 - 0:20:03 AM GMT - Time Source: server

 Email viewed by Marvin Davis (mdaviswvlc@aol.com)
2026-03-05 - 8:57:25 PM GMT



Document e-signed by Marvin Davis (mdaviswvlc@aol.com)

Signature Date: 2026-03-05 - 8:58:52 PM GMT - Time Source: server



Email viewed by Ryan Mick (r.mick@themosaiccompanies.com)

2026-03-10 - 2:42:02 AM GMT



Document e-signed by Ryan Mick (r.mick@themosaiccompanies.com)

Signature Date: 2026-03-10 - 2:43:21 AM GMT - Time Source: server



Email viewed by Tony Vienna (t.vienna@developmentbymosaic.com)

2026-03-19 - 5:54:56 PM GMT

