

**APPLICATION FOR EXEMPTION FROM AUDIT**

**SHORT FORM**

|                    |  |
|--------------------|--|
| NAME OF GOVERNMENT | Berthoud-Heritage Metropolitan District No. 12                 |
| ADDRESS            | 121 S Tejon Street<br>Suite 1100<br>Colorado Springs, CO 80903 |
| CONTACT PERSON     | Carrie Bartow  |
| PHONE              | 719-635-0330   |
| EMAIL              | carrie.bartow@claconnect.com                                   |

For the Year Ended  
12/31/24  
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:                     | Carrie Bartow  |
| TITLE                     | Accountant for the District                                |
| FIRM NAME (if applicable) | CliftonLarsonAllen LLP                                     |
| ADDRESS                   | 121 S Tejon Street, Suite 1100, Colorado Springs, CO 80903 |
| PHONE                     | 719-635-0330   |

|  |  |
|--|--|
| <b>PREPARER (SIGNATURE REQUIRED)</b>         | <b>DATE PREPARED</b><br>(No exemption shall be granted prior to the close of said fiscal year) |
| See Attached Accountant's Compilation Report | 3/17/2025  |

|  |  |  |
|--|--|--|
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <b>GOVERNMENTAL</b><br><small>(MODIFIED ACCRUAL BASIS)</small> | <b>PROPRIETARY</b><br><small>(CASH OR BUDGETARY BASIS)</small> |
|  | <input checked="" type="checkbox"/>                            | <input type="checkbox"/>                                       |

## PART 2 - REVENUES

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 the nearest dollar | Please use this space to provide any necessary explanations |
|--------|--|-----------------------------|---|
| 2-1    | Taxes: Property (report mills levied in question 10-7)                               | \$ 10,775                   |   |
| 2-2    | Specific ownership   | \$ 674                      |   |
| 2-3    | Sales and use  | \$ -                        |   |
| 2-4    | Other (specify):   | \$ -                        |   |
| 2-5    | Licenses and permits   | \$ -                        |   |
| 2-6    | Intergovernmental: Grants  | \$ -                        |   |
| 2-7    | Conservation Trust Funds (Lottery)   | \$ -                        |   |
| 2-8    | Highway Users Tax Funds (HUTF)   | \$ -                        |   |
| 2-9    | Other (specify):   | \$ -                        |   |
| 2-10   | Charges for services   | \$ -                        |   |
| 2-11   | Fines and forfeits   | \$ -                        |   |
| 2-12   | Special assessments  | \$ -                        |   |
| 2-13   | Investment income  | \$ 323                      |   |
| 2-14   | Charges for utility services   | \$ -                        |   |
| 2-15   | Debt proceeds (should agree to table 4-4, column 'Issued during year')               | \$ -                        |   |
| 2-16   | Lease proceeds   | \$ -                        |   |
| 2-17   | Developer Advances received (should agree to table 4-4, column 'Issued during year') | \$ -                        |   |
| 2-18   | Proceeds from sale of capital assets   | \$ -                        |   |
| 2-19   | Fire and police pension  | \$ -                        |   |
| 2-20   | Donations  | \$ -                        |   |
| 2-21   | Other (specify):   | \$ -                        |   |
| 2-22   |  | \$ -                        |   |
| 2-23   |  | \$ -                        |   |
| 2-24   |  | \$ -                        |   |
| 2-25   |  | \$ -                        |   |
| 2-26   | (add lines 2-1 through 2-25) TOTAL REVENUES  | \$ 11,773                   |   |

## PART 3 - EXPENDITURES/EXPENSES

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

| Line # | Description  | Round to the nearest dollar | Please use this space to provide any necessary explanations |
|--------|--|-----------------------------|---|
| 3-1    | Administrative   | \$ -                        |   |
| 3-2    | Salaries   | \$ -                        |   |
| 3-3    | Payroll taxes  | \$ -                        |   |
| 3-4    | Contract services  | \$ -                        |   |
| 3-5    | Employee benefits  | \$ -                        |   |
| 3-6    | Insurance  | \$ -                        |   |
| 3-7    | Accounting and legal fees  | \$ -                        |   |
| 3-8    | Repair and maintenance   | \$ -                        |   |
| 3-9    | Supplies   | \$ -                        |   |
| 3-10   | Utilities and telephone  | \$ -                        |   |
| 3-11   | Fire/Police  | \$ -                        |   |
| 3-12   | Streets and highways   | \$ -                        |   |
| 3-13   | Public health  | \$ -                        |   |
| 3-14   | Capital outlay   | \$ -                        |   |
| 3-15   | Utility operations   | \$ -                        |   |
| 3-16   | Culture and recreation   | \$ -                        |   |
| 3-17   | Debt service principal (should agree to table 4-4, column 'Retired during year')                   | \$ -                        |   |
| 3-18   | Debt service interest  | \$ -                        |   |
| 3-19   | Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year') | \$ -                        |   |
| 3-20   | Repayment of Developer Advance Interest  | \$ -                        |   |
| 3-21   | Contribution to pension plan   | \$ -                        |   |
| 3-22   | Contribution to Fire & Police Pension Assoc.   | \$ -                        |   |
| 3-23   | Other (specify):   | \$ -                        |   |
| 3-24   | County Treasurer Fees  | \$ 222                      |   |
| 3-25   | Intergovernmental Expenditures   | \$ 11,551                   |   |
| 3-26   |  | \$ -                        |   |
| 3-27   |  | \$ -                        |   |
| 3-28   | (add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES   | \$ 11,773                   |   |

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) are GREATER than \$100,000 - **STOP**.  
You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

| Please answer the following questions by marking the appropriate boxes. |   | Yes                      | No                                  |
|---|---|--------------------------|-------------------------------------|
| 4-1   | Does the entity have outstanding debt?<br><i>(If 'No' is checked, skip to question 4-5)</i><br><i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-2   | Is the debt repayment schedule attached? If no, <b>MUST</b> explain below:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>                    | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3   | Is the entity current in its debt service payments? If no, <b>MUST</b> explain below:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>         | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-4   | Please complete the following debt schedule, if applicable:<br><small>(please only include principal amounts)<br/>(enter all amounts as positive numbers)</small>                         |                          |                                     |
|   | <b>General obligation bonds</b>   | \$ -                     | \$ -                                |
|   | <b>Revenue bonds</b>  | \$ -                     | \$ -                                |
|   | <b>Notes/Loans</b>  | \$ -                     | \$ -                                |
|   | <b>Lease &amp; SBITA** Liabilities [GASB 87 &amp; 96]</b>   | \$ -                     | \$ -                                |
|   | <b>Developer Advances</b>   | \$ -                     | \$ -                                |
|   | <b>Other (specify):</b>   | \$ -                     | \$ -                                |
|   | <b>TOTAL</b>  | \$ -                     | \$ -                                |

\*\*Subscription-Based Information Technology Arrangements

\*Must agree to prior year-end balance

| Please answer the following questions by marking the appropriate boxes. |   | Yes                                 | No                                  |
|---|---|-------------------------------------|-------------------------------------|
| 4-5   | Does the entity have any authorized but unissued debt as of its fiscal year-end?<br>How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ 283,000,000</span><br>Date the debt was authorized: <span style="float: right; border: 1px solid black; padding: 2px;">5/6/2008</span>                              | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| NEW 4-6   | Is the authorized but unissued debt further limited by the entity's most recent Service Plan?<br>If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ 90,000,000</span><br>Date of the most recent Service Plan: <span style="float: right; border: 1px solid black; padding: 2px;">2/28/2021</span> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 4-7   | Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-8   | Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-9   | Does the entity have any lease agreements?<br>If yes: What is being leased?<br>What is the original date of the lease?<br>Number of years of lease?<br>Is the lease subject to annual appropriation?<br>What are the annual lease payments? <span style="float: right; border: 1px solid black; padding: 2px;">\$ -</span>              | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## PART 5 - CASH AND INVESTMENTS

| 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   | \$ -   |       |
| <b>TOTAL CASH DEPOSITS</b>  |   |        | \$ -  |
| 5-3   | Investments (if investment is a mutual fund, please list underlying investments): | \$ -   |       |
|   |   | \$ -   |       |
|   |   | \$ -   |       |
|   |   | \$ -   |       |
| <b>TOTAL INVESTMENTS</b>  |   |        | \$ -  |
| <b>TOTAL CASH AND INVESTMENTS</b>                                 |   |        | \$ -  |

| Please answer the following questions by marking in the appropriate boxes. |   | Yes                      | No                       | N/A                                 |
|--|---|--------------------------|--------------------------|-------------------------------------|
| 5-4  | Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5-5  | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Part 5 - If no, MUST use this space to provide any explanations

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.

- |  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| 6-1 Does the entity have capital assets?<br><i>(If 'No' is checked, skip the rest of Part 6)</i>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

| Complete the following capital & right-to-use assets table:                                   | Balance - beginning of the year* | Additions ^ | Deletions   | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land  | \$ -                             | \$ -        | \$ -        | \$ -             |
| Buildings   | \$ -                             | \$ -        | \$ -        | \$ -             |
| Machinery and equipment   | \$ -                             | \$ -        | \$ -        | \$ -             |
| Furniture and fixtures  | \$ -                             | \$ -        | \$ -        | \$ -             |
| Infrastructure  | \$ -                             | \$ -        | \$ -        | \$ -             |
| Construction In Progress (CIP)  | \$ -                             | \$ -        | \$ -        | \$ -             |
| Leased & SBITA Right-to-Use Assets  | \$ -                             | \$ -        | \$ -        | \$ -             |
| Other (explain):  | \$ -                             | \$ -        | \$ -        | \$ -             |
| Accumulated Depreciation/Amortization<br><i>(Please enter a negative, or credit, balance)</i> | \$ -                             | \$ -        | \$ -        | \$ -             |
| <b>TOTAL</b>  | <b>\$ -</b>                      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>      |

\*Must agree to prior year-end balance

^Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

**Part 6 - Please use this space to provide any explanations/policy/comments or attach documentation, if needed**

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| 7-1 Does the entity have an "old hire" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firefighters' pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Who administers the plan?

Indicate the contributions from:

|                                  |             |
|----------------------------------|-------------|
| Tax (property, SO, sales, etc.): | \$ -        |
| State contribution amount:       | \$ -        |
| Other (gifts, donations, etc.):  | \$ -        |
| <b>TOTAL</b>                     | <b>\$ -</b> |

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?  
\$ -

**Part 7 - Please use this space to provide any explanations or comments**

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |   | Yes                                 | No                       | N/A                      |
|---|-------------------------------------|--------------------------|--------------------------|
| 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?<br>If no, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- |   |                                     |                          |                          |
|---|-------------------------------------|--------------------------|--------------------------|
| 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|---|-------------------------------------|--------------------------|--------------------------|

If yes: Please indicate the amount appropriated for each fund separately for the year reported  
(Please make sure each individual fund's appropriation agrees to how the budget was adopted.  
Do not combine funds)

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General Fund                       | \$3,160                      |
| Debt Service Fund                  | \$10,869                     |
|                                    |                              |
|                                    |                              |

## 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)]?<br><br><i>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.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Part 9 - If no, MUST use this space to provide any explanations

## 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?<br>If yes: Date of formation: <input style="width: 300px;" type="text"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |        |                    |               |  |  |
| 10-2  | Has the entity changed its name in the past or current year?<br>If yes: Please list the NEW name: <input style="width: 300px;" type="text"/><br>Please list the PRIOR name: <input style="width: 300px;" type="text"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |        |                    |               |  |  |
| 10-3  | Is the entity a metropolitan district?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                     |        |                    |               |  |  |
| 10-4  | Please indicate what services the entity provides:<br><input style="width: 500px; height: 20px;" type="text" value="See Below"/>   |                                     |                                     |                     |        |                    |               |  |  |
| 10-5  | Does the entity have an agreement with another government to provide services?<br>If yes: List the name of the other governmental entity and the services provided:<br><input style="width: 500px; height: 20px;" type="text" value="See Below"/>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |        |                    |               |  |  |
| 10-6  | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.]<br>If yes: Date filed: <input style="width: 300px;" type="text"/>    | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |        |                    |               |  |  |
| 10-7  | Does the entity have a certified mill levy?<br>If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                     |        |                    |               |  |  |
| <table border="1" style="margin-left: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Bond redemption mills</td> <td style="text-align: center; padding: 2px;">-</td> </tr> <tr> <td style="padding: 2px;">General/other mills</td> <td style="text-align: center; padding: 2px;">67.562</td> </tr> <tr style="background-color: #004a87; color: white;"> <td style="padding: 2px;"><b>Total mills</b></td> <td style="text-align: center; padding: 2px;"><b>67.562</b></td> </tr> </table> |  | Bond redemption mills               | -                                   | General/other mills | 67.562 | <b>Total mills</b> | <b>67.562</b> |  |  |
| Bond redemption mills   | -  |                                     |                                     |                     |        |                    |               |  |  |
| General/other mills   | 67.562   |                                     |                                     |                     |        |                    |               |  |  |
| <b>Total mills</b>  | <b>67.562</b>  |                                     |                                     |                     |        |                    |               |  |  |
| 10-8  | 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.]? If <b>NO</b> , please explain.<br><input style="width: 500px; height: 20px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                     |        |                    |               |  |  |

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

10-3 The District was established to provide financing for the design, acquisition, installation, construction, and completion of public improvements and services, including streets, transportation, drainage improvements, traffic and safety control, park and recreation facilities, sewage, television relay and translation facilities and mosquito and pest control, security services, fire protection, directional drilling, operations and maintenance.

10-4 Berthoud-Heritage No. 17 is the Operating District and Berthoud-Heritage No. 12 is the Financing District.

## PART 11 - GOVERNING BODY APPROVAL

| Please answer the following question by marking in the appropriate box.                             | Yes                                 | No                       |
|---|-------------------------------------|--------------------------|
| 11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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.

| <p style="text-align: center;"><b>Print or type the names of ALL members of current governing body below.<br/>A MAJORITY of the members of the governing body must sign below.</b></p> |  |                                      |
|--|--|--------------------------------------|
| Board Member 1   | Board Member's Name:   | Jonathan Turner                      |
|  | 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. | DocuSigned by:<br><i>Jon Turner</i>  |
|  | My term expires: May 2025  | Signature _____<br>3/25/2025         |
| Board Member 2   | Board Member's Name:   | Emily Kupec                          |
|  | 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. | DocuSigned by:<br><i>Emily Kupec</i> |
|  | My term expires: May 2027  | Signature _____<br>3/26/2025         |
| Board Member 3   | Board Member's Name:   | Christopher Frye                     |
|  | 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 _____                      |
|  | My term expires: May 2025  | Date _____                           |
| Board Member 4   | Board Member's Name:   | James Birdsall                       |
|  | 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. | Signed by:<br><i>James Birdsall</i>  |
|  | My term expires: May 2025  | Signature _____<br>3/25/2025         |
| Board Member 5   | Board Member's Name:   | Elizabeth Birdsall                   |
|  | 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 _____                      |
|  | My term expires: May 2027  | Date _____                           |
| Board Member 6   | Board Member's Name:   | _____                                |
|  | 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 _____                      |
|  | My term expires: _____   | Date _____                           |
| Board Member 7   | Board Member's Name:   | _____                                |
|  | 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 _____                      |
|  | My term expires: _____   | Date _____                           |



CliftonLarsonAllen LLP  
claconnect.com

## Accountant's Compilation Report

Board of Directors  
Berthoud-Heritage Metropolitan District No. 12  
Larimer County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Berthoud-Heritage Metropolitan District No. 12 as of and for the year ended December 31, 2024, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

We are not independent with respect to Berthoud-Heritage Metropolitan District No. 12.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

Colorado Springs, Colorado  
March 17, 2025

## Certificate Of Completion

Envelope Id: FA77AE80-1466-4247-A395-CB82094C1011

Status: Completed

Subject: Complete with Docusign: BHMD No. 12 2024 Audit Exemption 3-17-25 - CLA Signed.pdf

Client Name: Berthoud-Heritage Metro District No. 12

Client Number: A828479

Source Envelope:

Document Pages: 8

Signatures: 3

Envelope Originator:

Certificate Pages: 5

Initials: 0

Porter Tirrill

AutoNav: Enabled

220 S 6th St Ste 300

Envelopeld Stamping: Enabled

Minneapolis, MN 55402-1418

Time Zone: (UTC-06:00) Central Time (US & Canada)

Porter.Tirrill@claconnect.com

IP Address: 98.50.80.160

## Record Tracking

Status: Original

Holder: Porter Tirrill

Location: DocuSign

3/25/2025 4:07:08 PM

Porter.Tirrill@claconnect.com

## Signer Events

Emily Kupec

emily@hillsidecommercialgroup.com

Vice President

Security Level: Email, Account Authentication (None)

## Signature

DocuSigned by:

95246689626B4AA...

Signature Adoption: Pre-selected Style

Using IP Address: 71.205.69.130

## Timestamp

Sent: 3/25/2025 4:09:30 PM

Viewed: 3/26/2025 10:59:47 AM

Signed: 3/26/2025 10:59:52 AM

### Electronic Record and Signature Disclosure:

Accepted: 3/26/2025 10:59:47 AM

ID: 9557b6cd-5222-40b8-9600-f38dc1982457

James Birdsall

jim@b-l-m.us

President

Security Level: Email, Account Authentication (None)

Signed by:

7731974FA53B4AC...

Signature Adoption: Pre-selected Style

Using IP Address: 104.28.48.72

Sent: 3/25/2025 4:09:31 PM

Viewed: 3/25/2025 5:20:26 PM

Signed: 3/25/2025 5:20:34 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/25/2025 5:20:26 PM

ID: 8bbf646f-fc98-45e4-b558-bfb5b16c8291

Jon Turner

jon@hillsidecommercialgroup.com

President

Security Level: Email, Account Authentication (None)

DocuSigned by:

A87589BA8EDB47D...

Signature Adoption: Pre-selected Style

Using IP Address: 104.28.50.167

Signed using mobile

Sent: 3/25/2025 4:09:31 PM

Viewed: 3/25/2025 4:37:22 PM

Signed: 3/25/2025 4:37:30 PM

### Electronic Record and Signature Disclosure:

Accepted: 3/25/2025 4:37:22 PM

ID: 71464d25-c21f-49a0-8b43-dc6558929712

## In Person Signer Events

## Signature

## Timestamp

## Editor Delivery Events

## Status

## Timestamp

## Agent Delivery Events

## Status

## Timestamp

## Intermediary Delivery Events

## Status

## Timestamp

| <b>Certified Delivery Events</b> | <b>Status</b> | <b>Timestamp</b> |
|----------------------------------|---------------|------------------|
|----------------------------------|---------------|------------------|

| <b>Carbon Copy Events</b> | <b>Status</b> | <b>Timestamp</b> |
|---------------------------|---------------|------------------|
|---------------------------|---------------|------------------|

| <b>Witness Events</b> | <b>Signature</b> | <b>Timestamp</b> |
|-----------------------|------------------|------------------|
|-----------------------|------------------|------------------|

| <b>Notary Events</b> | <b>Signature</b> | <b>Timestamp</b> |
|----------------------|------------------|------------------|
|----------------------|------------------|------------------|

| <b>Envelope Summary Events</b> | <b>Status</b> | <b>Timestamps</b> |
|--------------------------------|---------------|-------------------|
|--------------------------------|---------------|-------------------|

|                     |                  |                      |
|---------------------|------------------|----------------------|
| Envelope Sent       | Hashed/Encrypted | 3/25/2025 4:09:32 PM |
| Envelope Updated    | Security Checked | 3/26/2025 1:20:44 PM |
| Certified Delivered | Security Checked | 3/25/2025 4:37:22 PM |
| Signing Complete    | Security Checked | 3/25/2025 4:37:30 PM |
| Completed           | Security Checked | 3/26/2025 1:20:44 PM |

| <b>Payment Events</b> | <b>Status</b> | <b>Timestamps</b> |
|-----------------------|---------------|-------------------|
|-----------------------|---------------|-------------------|

| <b>Electronic Record and Signature Disclosure</b> |
|---|
|---|

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, CliftonLarsonAllen LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact CliftonLarsonAllen LLP:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com)

### **To advise CliftonLarsonAllen LLP of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from CliftonLarsonAllen LLP**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with CliftonLarsonAllen LLP**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to [BusinessTechnology@CLAconnect.com](mailto:BusinessTechnology@CLAconnect.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.