

# 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 NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting. 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 OR BEFORE THE STATUTORY 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 THIS ADDRESS:  
<http://www.lexisnews.com/htmlpages/Colorado/>

### CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of 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?
  - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
- or--
- Have you included a resolution?
- Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our [web portal](#). Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

### FILING METHODS

**WEB PORTAL:** Register and submit your Applications at our web portal: <https://apps.leg.co.gov/osa/fg> For faster processing the web portal is the preferred method for submission

**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.*  
Email: [osa.ig@coleg.gov](mailto:osa.ig@coleg.gov) or Phone: 303-859-3000

### QUESTIONS?

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis. A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS  
  
CONTACT PERSON  
PHONE  
EMAIL

Silver Heights Water and Sanitation District  
3027 E Harvey St.  
Castle Rock, CO 80108  
  
Diane Von Feldt  
303-503-5432  
vonfeldt7@comcast.net

For the Year Ended  
12/31/2023  
or fiscal year ended:

**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.

NAME: Timothy Alopelto  
TITLE: Outside CPA  
FIRM NAME (if applicable): Hinkle & Company, PC  
ADDRESS: 750 W. Hampden Ave., Suite 400, Englewood, CO 80110  
PHONE: 303-796-1000  
RELATIONSHIP TO ENTITY: Contract

DATE PREPARED

PREPARER (SIGNATURE REQUIRED)

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.]

YES  NO

If Yes, date filed:

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

Account Name of Fund  
 ATT: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund#	Fund#	Water and Sanitation	Port#	
	<b>Assets</b>					
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ 191,904	\$ -	- All Other Current
1-2	Investments	\$ -	\$ -	\$ 1,930	\$ -	Liabilities include
1-3	Receivables	\$ -	\$ -	\$ 31,657	\$ -	Deposits
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	\$ -	
1-6	All Other Assets [specify...]	\$ -	\$ -	\$ -	\$ -	
1-7	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ 225,491	\$ -	Total Current Assets
1-9		\$ -	\$ -	\$ 440,016	\$ -	Capital & Right to Use Assets, net (from Part 6-4)
1-10		\$ -	\$ -	\$ -	\$ -	Other Long Term Assets [specify...]
1-11	<b>TOTAL ASSETS</b>	\$ -	\$ -	\$ 665,507	\$ -	<b>TOTAL ASSETS</b>
1-12	Deferred Outflows of Resources:					
1-13	[specify ...]	\$ -	\$ -	\$ -	\$ -	
1-14	[specify ...]	\$ -	\$ -	\$ -	\$ -	
1-15	<b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS</b>
1-16	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ 665,507	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>
1-17	<b>Liabilities</b>					
1-18	Accounts Payable	\$ -	\$ -	\$ 1,001	\$ -	
1-19	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	\$ -	
1-20	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	
1-21	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-22	All Other Current Liabilities	\$ -	\$ -	\$ 10,282	\$ -	
1-23	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	\$ 11,283	\$ -	<b>TOTAL CURRENT LIABILITIES</b>
1-24	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	\$ -	\$ -	
1-25	Other Liabilities [specify...]	\$ -	\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	\$ -	
1-27	<b>TOTAL LIABILITIES</b>	\$ -	\$ -	\$ 11,283	\$ -	<b>TOTAL LIABILITIES</b>
1-28	Deferred Inflows of Resources:					
1-29	Deferred Property Taxes	\$ -	\$ -	\$ -	\$ -	
1-30	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -	
1-31	<b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS</b>
1-32	<b>Fund Balance</b>					
1-33	Nonspendable Prepaid	\$ -	\$ -	\$ 440,016	\$ -	Net Investment in Capital and Right-to Use Assets
1-34	Inventory	\$ -	\$ -	\$ -	\$ -	Emergency Reserves
1-35	Restricted [specify...]	\$ -	\$ -	\$ -	\$ -	Other Designations/Reserves
1-36	Committed [specify...]	\$ -	\$ -	\$ -	\$ -	Restricted
1-37	Assigned [specify...]	\$ -	\$ -	\$ -	\$ -	Undesignated/Unreserved/Unrestricted
1-38	Unassigned:	\$ -	\$ -	\$ 214,208	\$ -	
1-39		\$ -	\$ -	\$ -	\$ -	Add lines 1-31 through 1-36
1-40	<b>TOTAL FUND BALANCE</b>	\$ -	\$ -	\$ 654,224	\$ -	<b>TOTAL FUND BALANCE</b>
1-41	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	\$ 665,507	\$ -	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		Fund*	Fund*		
<b>Tax Revenue</b>					
2-1	Property (include mills levied in Question 10-a)	\$ -	\$ -	\$ -	-
2-2	Specific Ownership	\$ -	\$ -	\$ -	-
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	-
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	-
2-5		\$ -	\$ -	\$ -	-
2-6		\$ -	\$ -	\$ -	-
2-7		\$ -	\$ -	\$ -	-
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	\$ -	-
<b>Licenses and Permits</b>					
2-9	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	-
2-10	Conservation Trust Funds (letter)	\$ -	\$ -	\$ -	-
2-11	Community Development Block Grant	\$ -	\$ -	\$ -	-
2-12	Fire & Police Pension	\$ -	\$ -	\$ -	-
2-13	Grants	\$ -	\$ -	\$ -	-
2-14	Donations	\$ -	\$ -	\$ -	-
2-15	Charges for Sales and Services	\$ -	\$ -	\$ -	-
2-16	Rental Income	\$ -	\$ -	\$ 158,573	\$ -
2-17	Fines and Forfeits	\$ -	\$ -	\$ -	-
2-18	Interest/Investment Income	\$ -	\$ -	\$ 2,354	\$ -
2-19	Tap Fees	\$ -	\$ -	\$ -	-
2-20	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	-
2-21	All Other (specify...):	\$ -	\$ -	\$ 19,861	\$ -
2-22		\$ -	\$ -	\$ -	-
2-23		\$ -	\$ -	\$ -	-
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	\$ 180,788	\$ -
<b>Other Financing Sources</b>					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	-
2-26	Lease Proceeds	\$ -	\$ -	\$ -	-
2-27	Developer Advances	\$ -	\$ -	\$ -	-
2-28	Other (specify...):	\$ -	\$ -	\$ -	-
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	-
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 180,788	\$ -
<b>GRAND TOTALS</b>					
				\$ 180,788	\$ 180,788

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund#	Fund#	Water and Sewer	Sund*	
<b>Expenditures</b>						
3-1	General Government	\$ -	\$ -	\$ 48,778	\$ -	
3-2	Judicial	\$ -	\$ -	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	\$ 51,325	\$ -	
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	\$ 21,954	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -	
3-8	Health	\$ -	\$ -	\$ 431,101	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	\$ 4,087	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	\$ 30,900	\$ -	
3-11	Other [specify...]	\$ -	\$ -	\$ 44,472	\$ -	
3-12		\$ -	\$ -	\$ -	\$ -	
3-13		\$ -	\$ -	\$ -	\$ -	
3-14		\$ -	\$ -	\$ -	\$ -	
<b>Capital Outlay</b>						
<b>Debt Service</b>						
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-20	All Other [specify...]	\$ -	\$ -	\$ -	\$ -	
3-21		\$ -	\$ -	\$ -	\$ -	
3-22	<b>ADD lines 3-1 through 3-21</b>	\$ -	\$ -	\$ 632,617	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (in)	\$ -	\$ -	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	
3-25	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	\$ -	
3-26		\$ -	\$ -	\$ -	\$ -	
3-27		\$ -	\$ -	\$ -	\$ -	
3-28		\$ -	\$ -	\$ -	\$ -	
3-29	<b>ADD lines 3-23 through 3-28</b>	\$ -	\$ -	\$ -	\$ -	
3-30	<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ (451,829)	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ 1,106,053	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	
<b>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 29-1-804, C.R.S., or contact the OSA Local Government Division at (303) 689-3000 for assistance.</b>						

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

Please use this space to provide any explanations or comments:

Please answer the following questions by marking the appropriate boxes.

- 4-1 Does the entity have outstanding debt?  YES  NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain:  YES  NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain:  YES  NO

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 97 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*\*Subscription Based Information Technology Arrangements

- 4-5 Does the entity have any authorized, but unissued, debt (Section 29-1-605(2) C.R.S.)?  YES  NO
- If yes, How much? \$ \_\_\_\_\_
- Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES  NO
- If yes, How much? \$ \_\_\_\_\_
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES  NO
- If yes, What is the amount outstanding? \$ \_\_\_\_\_
- 4-8 Does the entity have any lease agreements?  YES  NO
- 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?  YES  NO
- What are the annual lease payments? \_\_\_\_\_

**PART 5 - CASH AND INVESTMENTS**

Please use this space to provide any explanations or comments:

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

5-1 YEAR-END Total of ALL Checking and Savings accounts

	AMOUNT	TOTAL
\$ 191,904	\$ 1,930	\$ 193,834
<b>TOTAL CASH DEPOSITS</b>	\$	\$ 193,834

Investments (if investment is a mutual fund, please list underlying investments):

	AMOUNT	TOTAL
\$ -	\$ -	\$ -
<b>TOTAL INVESTMENTS</b>	\$	\$
<b>TOTAL CASH AND INVESTMENTS</b>	\$	\$ 193,834

- 5-2 Certificates of deposit
- 5-3 Investments (if investment is a mutual fund, please list underlying investments):
- 5-4 Are the entity's investments legal in accordance with Section 24-7-501, et. seq., C.R.S.?  YES  NO
- 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.)? If no, MUST explain:  YES  NO

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

Please use this space to provide any explanations or comments:

- Other Capital and Right-To-Use Assets include:
  - Water System
  - Sewer System
  - Landscaping

6-1 Does the entity have capitalized assets?  YES  NO  
 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:  YES  NO

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	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	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$ 13,969	\$ -	\$ -	\$ 13,969
Buildings	\$ 40,109	\$ -	\$ -	\$ 40,109
Machinery and equipment	\$ 3,550	\$ -	\$ -	\$ 3,550
Furniture and fixtures	\$ 1,350	\$ -	\$ -	\$ 1,350
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 2,194,409	\$ -	\$ -	\$ 2,194,409
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,768,899)	\$ (44,472)	\$ -	\$ (1,813,371)
<b>TOTAL</b>	<b>\$ 484,488</b>	<b>\$ (44,472)</b>	<b>\$ -</b>	<b>\$ 440,016</b>

\* Must agree to prior year-end balance.  
 \* Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy.

**PART 7 - PENSION INFORMATION**

Please use this space to provide any explanations or comments:

7-1 Does the entity have an "old hire" firefighters' pension plan?  YES  NO  
 7-2 Does the entity have a volunteer firefighters' pension plan?  YES  NO  
 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 8 - BUDGET INFORMATION**

Please use this space to provide any explanations or comments.

- 8-1 Did the entity file a current year budget by marking in the appropriate box  
 YES  NO  N/A
- 8-2 Section 29-1-113 C.R.S.? If no, MUST explain:   
 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?   
 If no, MUST explain:

If yes Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Water and Sanitation	\$ 168,850
	\$ -
	\$ -

**PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)**

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))?  
 YES  NO

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 INFORMATION**

Please use this space to provide any explanations or comments.

- 10-1 Is this application for a newly formed governmental entity?  
 YES  NO
- Date of formation:

- 10-2 Has the entity changed its name in the past or current year?  
 YES  NO

If Yes NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district?

- 10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services?  
 YES  NO

If yes List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy?  
 YES  NO

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
<b>Total mills</b>	<b>0.000</b>

- 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 previously included:





YES  NO

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?  YES  NO

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 29-1-804 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-804, C.R.S., which states that a governmental agency with revenues 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 the names of ALL members of the governing body below.

**A MAJORITY of the members of the governing body must sign below.**

1	Kayla Ryon	Full Name	I, <u>Kayla Ryon</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2025</u> Date: <u>3/29/24</u>
2	Debbie Emerick	Full Name	I, <u>Debbie Emerick</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2025</u> Date: <u>3/29/24</u>
3	Ronald Goss	Full Name	I, <u>Ronald Goss</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2025</u> Date: <u>3/29/24</u>
4	Richard T. Rawnsley	Full Name	I, <u>RICHARD T. RAWNSLEY</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2024</u> Date: <u>03/29/2024</u>
5	Larry Brown	Full Name	I, <u>Larry Brown</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2024</u> Date: <u>03/29/2024</u>
6		Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____ Date: _____
7		Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____ Date: _____