APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM

NAME OF GOVERNMENT	Ken Caryl West Ranch Water District	For the Year Ended 12/31/2018 or fiscal year ended:
ADDRESS	One West Ranch Trail Morrison, CO 80465	
CONTACT PERSON	Dan Gabbay	
PHONE	303-697-8461	
EMAIL	westranchgate@questoffice.net	
FAX		

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:	John M. Seevers
TITLE	CPA/Owner
FIRM NAME (if applicable)	Seevers & Associates, PC
ADDRESS	3761 Evergreen Parkway, Evergreen, CO 80439
PHONE	303-674-5561
DATE PREPARED	1/31/2019
RELATIONSHIP TO ENTITY	Independent CPA

PREPARER (SIGNATURE REQUIRED)

	YES	NO	
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.]	☐	☒	If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds

Line #	Description	Fund*	Fund*
	Assets		
1-1	Cash & Cash Equivalents	$ -	$ -
1-2	Investments	$ -	$ -
1-3	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ -	$ -
	All Other Assets (specify...)		
1-5		$ -	$ -
1-6		$ -	$ -
1-7		$ -	$ -
1-8		$ -	$ -
1-9		$ -	$ -
1-10		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
	Liabilities		
1-14	Accounts Payable	$ -	$ -
1-15	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ -	$ -
1-20	All Other Liabilities (specify...)	$ -	$ -
1-21		$ -	$ -
1-22		$ -	$ -
1-23		$ -	$ -
1-24		$ -	$ -
1-25		$ -	$ -
1-26		$ -	$ -
1-27		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ -	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance		
1-30	Nonspendable Prepaid	$ -	$ -
1-31	Nonspendable Inventory	$ -	$ -
1-32	Restricted (specify...)	$ -	$ -
1-33	Committed (specify...)	$ -	$ -
1-34	Assigned (specify...)	$ -	$ -
1-35	Unassigned:	$ -	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ -	$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	$ -	$ -

Proprietary/Fiduciary Funds

Description	Fund*	Fund*
Assets		
Cash & Cash Equivalents	$ 245,788	$ -
Investments	$ 442,154	$ -
Receivables	$ 2,775	$ -
Due from Other Entities or Funds	$ -	$ -
Other Current Assets	$ 112,509	$ -
Total Current Assets	$ 803,226	$ -
Capital Assets, net (from Part 6-4)	$ 263,444	$ -
Other Long Term Assets (specify...)	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-1 through 1-10) TOTAL ASSETS	$ 1,066,670	$ -
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 1,066,670	$ -
Liabilities		
Accounts Payable	$ (510)	$ -
Accrued Payroll and Related Liabilities	$ -	$ -
Accrued Interest Payable	$ -	$ -
Due to Other Entities or Funds	$ -	$ -
All Other Current Liabilities	$ 110,586	$ -
TOTAL CURRENT LIABILITIES	$ 110,076	$ -
Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -
Other Liabilities (specify...):	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 110,076	$ -
TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
Net Position		
Net Investment in Capital Assets	$ 263,444	$ -
Emergency Reserves	$ -	$ -
Other Designations/Reserves	$ -	$ -
Restricted	$ -	$ -
Undesignated/Unreserved/Unrestricted	$ 687,600	$ -
Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 951,044	$ -
Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ 1,061,120	$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Tax Revenue			**Tax Revenue**		
2-1	**Property** (include mills levied in Question 10-6)	$ -	$ -	**Property** (include mills levied in Question 10-6)	$ 96,258	$ -
2-2	**Specific Ownership**	$ -	$ -	**Specific Ownership**	$ 12,606	$ -
2-3	**Sales and Use Tax**	$ -	$ -	**Sales and Use Tax**	$ -	$ -
2-4	**Other Tax Revenue** (specify...):	$ -	$ -	**Other Tax Revenue** (specify...):	$ -	$ -
2-5		$ -	$ -		$ -	$ -
2-6		$ -	$ -		$ -	$ -
2-7		$ -	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 108,864	$ -
2-9	**Licenses and Permits**	$ -	$ -	**Licenses and Permits**	$ -	$ -
2-10	**Highway Users Tax Funds** (HUTF)	$ -	$ -	**Highway Users Tax Funds** (HUTF)	$ -	$ -
2-11	**Conservation Trust Funds** (Lottery)	$ -	$ -	**Conservation Trust Funds** (Lottery)	$ -	$ -
2-12	**Community Development Block Grant**	$ -	$ -	**Community Development Block Grant**	$ -	$ -
2-13	**Fire & Police Pension**	$ -	$ -	**Fire & Police Pension**	$ -	$ -
2-14	**Grants**	$ -	$ -	**Grants**	$ -	$ -
2-15	**Donations**	$ -	$ -	**Donations**	$ -	$ -
2-16	**Charges for Sales and Services**	$ -	$ -	**Charges for Sales and Services**	$ 32,104	$ -
2-17	**Rental Income**	$ -	$ -	**Rental Income**	$ -	$ -
2-18	**Fines and Forfeits**	$ -	$ -	**Fines and Forfeits**	$ -	$ -
2-19	**Interest/Investment Income**	$ -	$ -	**Interest/Investment Income**	$ 7,534	$ -
2-20	**Tap Fees**	$ -	$ -	**Tap Fees**	$ -	$ -
2-21	**Proceeds from Sale of Capital Assets**	$ -	$ -	**Proceeds from Sale of Capital Assets**	$ -	$ -
2-22	**All Other** (specify...):	$ -	$ -	**All Other** (specify...): **Refunds**	$ 1,477	$ -
2-23		$ -	$ -		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 149,979	$ -
	Other Financing Sources			**Other Financing Sources**		
2-25	**Debt Proceeds**	$ -	$ -	**Debt Proceeds**	$ -	$ -
2-26	**Developer Advances**	$ -	$ -	**Developer Advances**	$ -	$ -
2-27	**Other** (specify...):	$ -	$ -	**Other** (specify...):	$ -	$ -
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 149,979	$ -

Please use this space to provide explanation of any items on this page

GRAND TOTALS: $ 149,979

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

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Expenditures			**Expenditures**		
3-1	**General Government**	$ -	$ -	**General Operating & Administrative**	$ 13,468	$ -
3-2	**Judicial**	$ -	$ -	**Salaries**	$ -	$ -
3-3	**Law Enforcement**	$ -	$ -	**Payroll Taxes**	$ -	$ -
3-4	**Fire**	$ -	$ -	**Contract Services**	$ 25,273	$ -
3-5	**Highways & Streets**	$ -	$ -	**Employee Benefits**	$ -	$ -
3-6	**Solid Waste**	$ -	$ -	**Insurance**	$ 5,076	$ -
3-7	**Contributions to Fire & Police Pension Assoc.**	$ -	$ -	**Accounting and Legal Fees**	$ 1,250	$ -
3-8	**Health**	$ -	$ -	**Repair and Maintenance**	$ -	$ -
3-9	**Culture and Recreation**	$ -	$ -	**Supplies**	$ -	$ -
3-10	**Transfers to other districts**	$ -	$ -	**Utilities**	$ 6,264	$ -
3-11	**Other** (specify...):	$ -	$ -	**Contributions to Fire & Police Pension Assoc.**	$ -	$ -
3-12		$ -	$ -	**Other** (specify...) **Miscellaneous**	$ 9	$ -
3-13		$ -	$ -		$ -	$ -
3-14	**Capital Outlay**	$ -	$ -	**Capital Outlay**	$ -	$ -
	Debt Service			**Debt Service**		
3-15	**Principal**	$ -	$ -	**Principal**	$ -	$ -
3-16	**Interest**	$ -	$ -	**Interest**	$ -	$ -
3-17	**Bond Issuance Costs**	$ -	$ -	**Bond Issuance Costs**	$ -	$ -
3-18	**Developer Principal Repayments**	$ -	$ -	**Developer Principal Repayments**	$ -	$ -
3-19	**Developer Interest Repayments**	$ -	$ -	**Developer Interest Repayments**	$ -	$ -
3-20	**All Other** (specify...):	$ -	$ -	**All Other** (specify...): **Operations and Maintenance**	$ 35,776	$ -
3-21		$ -	$ -		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ -	$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 87,116	$ -
3-23	**Interfund Transfers** (In)	$ -	$ -	**Net Interfund Transfers (In) Out**	$ -	$ -
3-24	**Interfund Transfers** Out	$ -	$ -	**Other [specify...]**(enter negative for expense)	$ -	$ -
3-25	**Other Expenditures** (Revenues):	$ -	$ -	**Depreciation**	$ 21,831	$ -
3-26		$ -	$ -	**Other Financing Sources** (Uses) (from line 2-28)	$ -	$ -
3-27		$ -	$ -	**Capital Outlay** (from line 3-14)	$ -	$ -
3-28		$ -	$ -	**Debt Principal** (from line 3-15, 3-18)	$ -	$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ (21,831)	$ -
3-30	**Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29**	$ -	$ -	**Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24**	$ 41,232	$ -
3-31	**Fund Balance, January 1 from December 31 prior year report**	$ -	$ -	**Net Position, January 1 from December 31 prior year report**	$ -	$ -
3-32	**Prior Period Adjustment (MUST explain)**	$ -	$ -	**Prior Period Adjustment (MUST explain)**	$ -	$ -
3-33	**Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.**	$ -	$ -	**Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.**	$ 41,232	$ -

Please use this space to provide explanation of any items on this page

GRAND TOTAL
$ 87,116

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

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

Please use this space to provide any explanations or comments:

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	$ -	$ -	$ -	$ -
Leases	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

			YES	NO
4-5	Does the entity have any authorized, but unissued, debt?		☐	☑
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☑
If yes:	What is being leased?			
	What is the original date of the lease?			
	Number of years of lease?			
	Is the lease subject to annual appropriation?		☐	☐
	What are the annual lease payments?	$ -		

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	$ 245,788	
5-2	Certificates of deposit	$ 442,154	
	TOTAL CASH DEPOSITS		$ 687,942
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 687,942

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box

		YES	NO	N/A
5-4	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☑	☐	☐
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:	☑	☐	☐

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO
6-1	Does the entity have capitalized assets?	☒	☐
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:	☒	☐

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital 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)	$ -	$ -	$ -	$ -
Other (explain): Land and Water Rights		$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)			$ -	$ -
TOTAL	$ -	$ -	$ -	$

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$
Buildings	$ -	$ -	$ -	$
Machinery and equipment	$ 108,427	$ -	$ -	$ 108,427
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ 864,997	$ -	$ -	$ 864,997
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain): Land and Water Rights	$ 55,000	$ -	$ -	$ 55,000
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (743,349)	$ (21,631)	$ -	$ (764,980)
TOTAL	$ 285,075	$ (21,631)	$ -	$ 263,444

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO
7-1	Does the entity have an "old hire" firemen's pension plan?	☐	☒
7-2	Does the entity have a volunteer firemen's pension plan?	☐	☒
If yes:	Who administers the plan?		

Please use this space to provide any explanations or comments:

Indicate the contributions from:

Tax (property, SO, sales, etc.):	$ -
State contribution amount:	$ -
Other (gifts, donations, etc.):	$ -
TOTAL	$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO	N/A
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	☑	☐	☐
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☑	☐	☐

Please use this space to provide any explanations or comments:

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
GENERAL	$ 97,000
	$ -
	$ -
	$ -

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

Please answer the following question by marking in the appropriate box

		YES	NO
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	☑	☐

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO
10-1	Is this application for a newly formed governmental entity?	☐	☑
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?	☐	☑
If Yes:	NEW name		
	PRIOR name		
10-3	Is the entity a metropolitan district?	☐	☑
10-4	Please indicate what services the entity provides: Water and main distribution line services		
10-5	Does the entity have an agreement with another government to provide services?	☐	☑
If yes:	List the name of the other governmental entity and the services provided:		
10-6	Does the entity have a certified mill levy?	☑	☐
If yes:	Please provide the number of <u>mills</u> levied for the year reported (do not enter $ amounts):		

Please use this space to provide any explanations or comments:

Bond Redemption mills	0.000
General/Other mills	27.734
Total mills	27.734

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

OSA USE ONLY

Entity Wide:		
Unrestricted Cash & Investments	$	687,942
Current Liabilities	$	110,078
Deferred Inflow	$	-
Governmental		
Total Cash & Investments	$	-
Transfers In	$	-
Transfers Out	$	-
Property Tax	$	-
Debt Service Principal	$	-
Total Expenditures	$	-
Total Developer Advances	$	-
Total Developer Repayments	$	-

General Fund		
Unrestricted Fund Balan	$	-
Total Fund Balance	$	-
PY Fund Balance	$	-
Total Revenue	$	-
Total Expenditures	$	-
Interfund In	$	-
Interfund Out	$	-
Proprietary		
Current Assets	$	903,226
Deferred Outflow	$	-
Current Liabilities	$	110,078
Deferred Inflow	$	-
Cash & Investments	$	687,942
Principal Expense	$	-

Governmental Funds		
Total Tax Revenue	$	-
Revenue Paying Debt Service	$	-
Total Revenue	$	-
Total Debt Service Principal	$	-
Total Debt Service Interest	$	-
Enterprise Funds		
Net Position	$	41,232
PY Net Position	$	-
Government-Wide		
Total Outstanding Debt	$	-
Authorized but Unissued	$	-
Year Authorized	$	-

Notes

PART 12 - GOVERNING BODY APPROVAL

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

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

Policy - Requirements

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

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

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:
1) Submit the application in hard copy via the US Mail including original signatures.
2) Submit the application electronically via email and either,
a. Include a copy of an adopted resolution that documents formal approval by the Board, or
b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

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

	Print the names of all current governing board members below. Print Board Member's Name	A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	Mark Mills	I, Mark Mills, 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 X Date: 3/12/19 My term Expires: May 2020
Board Member 2	Mike Hutchison	I, Mike Hutchison, 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 X Date: 3/12/19 My term Expires: May 2018
Board Member 3	Spencer Timon	I, Spencer Timon, 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 X Date: 3/12/19 My term Expires: May 2021
Board Member 4	Ramon Brown	I, Ramon Brown, 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 Date: 3/12/19 My term Expires: May 2021
Board Member 5	Mike Glaven	I, Mike Glaven, 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 X Date: 3/12/19 My term Expires: May 2020
Board Member 6		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 Date: 3/12/19 My term Expires:
Board Member 7		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 Date: My term Expires:

RESOLUTION OF THE BOARD OF DIRECTORS OF KEN-CARYL WEST RANCH DISTRICT FOR EXEMPTION FROM AUDIT

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

Resolution #__________

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2018 FOR THE KEN-CARYL WEST RANCH WATER DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Ken-Caryl West Ranch Water District 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 revenue nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Ken-Caryl West Ranch Water District exceeded $750,000 for Year 2018; and

WHEREAS, an application for exemption from audit for Ken-Caryl West Ranch Water District has been prepared by Valentine Seevers & Associates, PC, an independent certified public accounting firm 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 Board of Directors of the Ken-Caryl West Ranch Water District that the application for exemption from audit for Ken-Caryl West Ranch Water District for the year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Ken-Caryl West Ranch Water District; that those members of the Ken-Caryl West Ranch Water District 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 Ken-Caryl West Ranch Water District for the year ended December 31, 2018.

ADOPTED THIS 12 day of March, A.D. 2019.

X [signature]

President

ATTEST:

X [signature]

Secretary