# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

| | | |
|---|---|---|
| NAME OF GOVERNMENT | **Red Hawk Ranch Water & Sanitation District** | For the Year Ended 12/31/19 or fiscal year ended: |
| ADDRESS | **8301 E Prentice Avenue** | |
| | **Suite 303** | |
| | | |
| CONTACT PERSON | **Scott Bradley** | |
| PHONE | **303 888-8900** | |
| EMAIL | **Scott@ScottSB.com** | |
| FAX | | |

## 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:** | John Raveling |
| **TITLE** | Treasurer CPA |
| **FIRM NAME (if applicable)** | |
| **ADDRESS** | 8301 E Prentice Avenue |
| **PHONE** | 720 733-8181 |
| **DATE PREPARED** | March 19th, 2020 |

## PREPARER (SIGNATURE REQUIRED)

| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | **GOVERNMENTAL** (MODIFIED ACCRUAL BASIS) | **PROPRIETARY** (CASH OR BUDGETARY BASIS) |
|---|---|---|
| | ☐ | ☑ |

prep
sig

## PART 2 - REVENUE

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

| Line# | Description | | | Round to nearest Dollar | Please use this space to provide any necessary explanations |
|---|---|---|---|---|---|
| 2-1 | Taxes: | Property | (report mills levied in Question 10-6) | Zero | |
| 2-2 | | Specific ownership | | Zero | |
| 2-3 | | Sales and use | | Zero | |
| 2-4 | | | | Zero | |
| 2-5 | Licenses and permits | | | Zero | |
| 2-6 | Intergovernmental: | | Grants | Zero | |
| 2-7 | | | Conservation Trust Funds (Lottery) | Zero | |
| 2-8 | | | Highway Users Tax Funds (HUTF) | Zero | |
| 2-9 | | | Other (specify): | Zero | |
| 2-10 | Charges for services | | | Zero | |
| 2-11 | Fines and forfeits | | | Zero | |
| 2-12 | Special assessments | | | Zero | |
| 2-13 | Investment income | | | Zero | |
| 2-14 | Charges for utility services | | | Zero | |
| 2-15 | Debt proceeds | | (should agree with line 4-4, column 2) | Zero | |
| 2-16 | Lease proceeds | | | Zero | |
| 2-17 | Developer Advances received | | (should agree with line 4-4) | Zero | |
| 2-18 | Proceeds from sale of capital assets | | | Zero | |
| 2-19 | Fire and police pension | | | Zero | |
| 2-20 | Donations | | | Zero | |
| 2-21 | Other (specify): | | | Zero | |
| 2-22 | | | | Zero | |
| 2-23 | | | | Zero | |
| 2-24 | (add lines 2-1 through 2-23) | | TOTAL REVENUE | $ - | |

## PART 3 - EXPENDITURES/EXPENSES

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

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

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) 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? If Yes, please attach a copy of the entity's Debt Repayment Schedule. | ☐ | ☑ |
| 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: | ☐ | ☐ |

4-4

| Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers) | Outstanding at end of prior 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 tie 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? | $ 10,000,000.00 | | |
| | Date the debt was authorized: | 11/5/2013 | | |
| 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? | $ - | | |

Please use this space to provide any explanations or comments:

# 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 | Zero | |
| 5-2 | Certificates of deposit | Zero | |
| | Total Cash Deposits | | $ - |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | | Zero | |
| 5-3 | | $ - | |
| | | $ - | |
| | | $ - | |
| | Total Investments | | $ - |
| | Total Cash and Investments | | $ - |

| | 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.? | ☐ | ☐ | ☑ |
| 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 use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

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

| | | Yes | No |
|---|---|---|---|
| 6-1 | Does the entity have capital assets? | ☐ | ☑ |
| 6-2 | Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: | ☐ | ☑ |

6-3

| Complete the following capital assets table: | Balance - beginning of the year* | Additions (Must be included in Part 3) | Deletions | Year-End Balance |
|---|---|---|---|---|
| Land | $ 0.00 | $ - | $ - | $ - |
| Buildings | $ 0.00 | $ - | $ - | $ - |
| Machinery and equipment | $ 0.00 | $ - | $ - | $ - |
| Furniture and fixtures | $ 0.00 | $ - | $ - | $ - |
| Infrastructure | $ 0.00 | $ - | $ - | $ - |
| Construction In Progress (CIP) | $ 0.00 | $ - | $ - | $ - |
| Other (explain): | $ 0.00 | $ - | $ - | $ - |
| Accumulated Depreciation | $ 0.00 | $ - | $ - | $ - |
| TOTAL | $ - | $ - | $ - | $ - |

Please use this space to provide any explanations or comments:

## 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" firemen's pension plan? | ☐ | ☑ |
| 7-2 | Does the entity have a volunteer firemen's pension plan? | ☐ | ☑ |

If yes: Who administers the plan?

Indicate the contributions from:

| | |
|---|---|
| Tax (property, SO, sales, etc.): | $ 0.00 |
| State contribution amount: | $ 0.00 |
| Other (gifts, donations, etc.): | $ 0.00 |
| TOTAL | $ - |

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

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.? | ☑ | ☐ | ☐ |
| 8-2 | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | ☑ | ☐ | ☐ |

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

| Fund Name | Budgeted Expenditures/Expenses |
|---|---|
| General Operating Fund | $ 11,000 |
| | |
| | |
| | |

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

| | Please answer the following question by marking in the appropriate box | Yes | No |
|---|---|---|---|
| 9-1 | **Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?** Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR. | ☑ | ☐ |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

| | Please answer the following questions by marking in the appropriate boxes. | Yes | No |
|---|---|---|---|
| 10-1 | **Is this application for a newly formed governmental entity?** | ☐ | ☑ |
| If yes: | **Date of formation:** | | |
| 10-2 | **Has the entity changed its name in the past or current year?** | ☐ | ☑ |
| If yes: | **Please list the NEW name & PRIOR name:** | | |
| 10-3 | **Is the entity a metropolitan district?** **Please indicate what services the entity provides:** | ☐ | ☑ |
| 10-4 | **Does the entity have an agreement with another government to provide services?** | ☐ | ☑ |
| If yes: | **List the name of the other governmental entity and the services provided:** | | |
| 10-5 | **Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during** | ☐ | ☑ |
| If yes: | **Date Filed:** | | |
| 10-6 | **Does the entity have a certified Mill Levy?** | ☐ | ☑ |
| If yes: | **Please provide the following mills levied for the year reported (do not report $ amounts):** | | |

| | |
|---|---|
| **Bond Redemption mills** | - |
| **General/Other mills** | - |
| **Total mills** | - |

**Please use this space to provide any explanations or comments:**

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

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

## Policy - Requirements

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

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

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

| | Print the names of ALL members of current governing body below. | A MAJORITY of the members of the governing body must complete and sign in the column below. |
|---|---|---|
| Board Member 1 | Print Board Member's Name<br>Janice L. Raveling | I Janice L Raveling, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed Janice L Raveling<br>Date: 03/19/2020<br>My term Expires: May 2020 |
| Board Member 2 | Print Board Member's Name<br>John H. Raveling III | I John H. Raveling III, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed John H Raveling III<br>Date: 03/19/2020<br>My term Expires: May 2020 |
| Board Member 3 | Print Board Member's Name | I ______, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed______<br>Date:______<br>My term Expires:______ |
| Board Member 4 | Print Board Member's Name | I ______, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed______<br>Date:______<br>My term Expires:______ |
| Board Member 5 | Print Board Member's Name | I ______, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed______<br>Date:______<br>My term Expires:______ |
| Board Member 6 | Print Board Member's Name | I ______, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed______<br>Date:______<br>My term Expires:______ |
| Board Member 7 | Print Board Member's Name | I ______, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed______<br>Date:______<br>My term Expires:______ |

Red Hawk Ranch Water & Sanitation District
8301 E Prentice Avenue
Suite 303
Greenwood Village, Colorado 80111

March 3, 2020

Resolution/Ordinance From Exemption From Audit

A Resolution/Ordinance Approving An Exemption From Audit For Calendar Year 2018 For Red Hawk Ranch Water & Sanitation District, STATE OF COLORADO.

WHEREAS, the Red Hawk Ranch Water & Sanitation District Board of Directors of Red Hawk Ranch Water & Sanitation 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 neither revenues nor expenditures exceed seven hundred and fifty thousand may, with the approval of the State Auditor exe mpt from the provision of Section 29-1-603, C.R.S., and

1. WHEREAS, neither revenue nor expenditures for Red Hawk Water & Sanitation District exceeded $100,000 for calendar year 2019; and
2. WHEREAS, neither revenues nor expenditures for Red Hawk Ranch Water & Sanitation District exceeded $750,000 for calendar year 2019; and

WHEREAS, an application for exemption from audit for Red Hawk Water & Sanitation District has been prepared by John H Raveling III, an independent accountant with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordered by the Red Hawk Water and Sanitation District Board of the Red Hawk Water and Sanitation District that the application for exemption from audit for Red Hawk Water & Sanitation for the Calendar Year 2019, has been personally reviewed and is approved by a majority of the Red Hawk Ranch Water & Sanitation District Board of Directors of the Red Hawk Water & Sanitation District; that those members of the Red Hawk Water & Sanitation District Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and become a part of, the application for exemption from audit of the Red Hawk Water & Sanitation District for the calendar year ended December 31st, 2019.

ADOPTED THIS 3rd day of March, 2020

Patricia Reichle Board Member

President

ATTEST

Secretary

| Type or Print Names of Members of Governing Body | Date Term Expires | Signature |
| --- | --- | --- |
| Patricia A. Reichle | 05/2021 | |
| John H. Ravelry | 05/2020 | |