

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Red Hawk Ranch Water & Sanitation District
8301 E Prentice Avenue
Suite 303

For the Year Ended
12/31/19
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Scott Bradley
303 888-8900
Scott@ScottSB.com

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

John Raveling, CPA
Treasurer
8301 E Prentice Avenue Suite 303
720 733-8181
March 19th, 2020

PREPARER (SIGNATURE REQUIRED)

John Raveling, CPA

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



PROPRIETARY
(CASH OR BUDGETARY BASIS)



PART 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	Other (specify):	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	Capital outlay	Zero	
3-15	Utility operations	Zero	
3-16	Culture and recreation	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	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)</th> <th style="width: 12.5%;">Outstanding at end of prior year*</th> <th style="width: 12.5%;">Issued during year</th> <th style="width: 12.5%;">Retired during year</th> <th style="width: 12.5%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Leases</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Developer Advances</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other (specify):</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>			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	\$ -	\$ -	\$ -	\$ -
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Other (specify):	\$ -	\$ -	\$ -	\$ -																																							
TOTAL	\$ -	\$ -	\$ -	\$ -																																							

*must tie to prior year ending balance

		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

0.00

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. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Janice L Raveling	I <u>Janice L Raveling</u> , attest 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>Janice L. Raveling</u> Date: <u>03/19/2020</u> My term Expires: <u>May 2020</u>
Board Member 2	John H Raveling	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. Signed: <u>John H. Raveling</u> Date: <u>03/19/2020</u> My term Expires: <u>May 2020</u>
Board Member 3		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. Signed: _____ Date: _____ My term Expires: _____
Board Member 4		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. Signed: _____ Date: _____ My term Expires: _____
Board Member 5		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. Signed: _____ Date: _____ My term Expires: _____
Board Member 6		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. Signed: _____ Date: _____ My term Expires: _____
Board Member 7		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. Signed: _____ Date: _____ My term Expires: _____

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

February 13th, 2019

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 exempt 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.

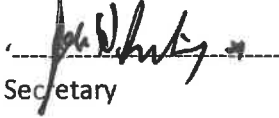
ADOPTED THIS 27th day of February 13, 2020

Patricia Reichle Board Member



President

ATTEST



Secretary

Type or Print Names of
Members of Governing Body

Patrice Ann Reichle

John H Paveling

Date Term
Expires

05/2021

05/2020

Signature

