

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Ken-Caryl West Ranch Water District
One West Ranch Trail
Morrison, CO 80465

For the Year Ended
12/31/20
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Michael Hutchinson
(303) 697-8481
westranchgate@qwestoffice.net

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

Richard K. Sotiros
CPA
Sotiros & Sotiros, LLC
2255 S. Wadsworth Blvd, Suite 106 Lakewood, CO 80227
(303) 716-0581
19-Mar-21
Independent accounting firm

PREPARER SIGNATURE REQUIRED:

Richard K. Sotiros

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

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	Fund*	Fund*	Description	Enterprise Fund		Fund*
Assets							
1-1	Cash & Cash Equivalents	\$	-	Cash & Cash Equivalents	\$	299,486	Other Current Assets - Deferred Taxes Receivable
1-2	Investments	\$	-	Investments	\$	449,836	
1-3	Receivables	\$	-	Receivables	\$	(2,731)	
1-4	Due from Other Entities or Funds	\$	-	Due from Other Entities or Funds	\$	-	
	All Other Assets [specify...]	\$	-	Other Current Assets	\$	103,557	
1-5		\$	-	Total Current Assets	\$	850,148	
1-6		\$	-	Capital Assets, net (from Part 8-4)	\$	248,160	
1-7		\$	-	Other Long Term Assets [specify...]	\$	-	
1-8		\$	-		\$	-	
1-9		\$	-		\$	-	
1-10		\$	-		\$	-	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	1,098,308	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	1,098,308	
Liabilities							
1-14	Accounts Payable	\$	-	Accounts Payable	\$	(510)	
1-15	Accrued Payroll and Related Liabilities	\$	-	Accrued Payroll and Related Liabilities	\$	-	
1-16	Accrued Interest Payable	\$	-	Accrued Interest Payable	\$	-	
1-17	Due to Other Entities or Funds	\$	-	Due to Other Entities or Funds	\$	-	
1-18	All Other Current Liabilities	\$	-	All Other Current Liabilities	\$	-	
1-19	TOTAL CURRENT LIABILITIES	\$	-	TOTAL CURRENT LIABILITIES	\$	(510)	
1-20	All Other Liabilities [specify...]	\$	-	Proprietary Debt Outstanding (from Part 8-4)	\$	-	
1-21		\$	-	Other Liabilities [specify...]	\$	-	
1-22		\$	-		\$	-	
1-23		\$	-		\$	-	
1-24		\$	-		\$	-	
1-25		\$	-		\$	-	
1-26		\$	-		\$	-	
1-27		\$	-		\$	-	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	-	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	(510)	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	103,557	
Fund Balance							
1-30	Nonspendable Prepaid	\$	-	Net Position			
1-31	Nonspendable Inventory	\$	-	Net Investment in Capital Assets	\$	248,160	
1-32	Restricted [specify...]	\$	-	Emergency Reserves	\$	-	
1-33	Committed [specify...]	\$	-	Other Designations/Reserves	\$	-	
1-34	Assigned [specify...]	\$	-	Restricted	\$	-	
1-35	Unassigned	\$	-	Undesignated/Unreserved/Unrestricted	\$	747,101	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	-	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$	995,261	
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	\$	-	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	\$	1,098,308	

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*	Enterprise Fund	Fund*	
Tax Revenue				Tax Revenue		
2-1	Property (include mills levied in Question 10-6)	\$	\$	Property (include mills levied in Question 10-6)	\$ 108,457 \$	
2-2	Specific Ownership	\$	\$	Specific Ownership	\$ 12,762 \$	
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	\$ 121,219 \$	
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	\$ 36,949 \$	
2-17	Rental Income	\$	\$	Rental Income	\$ - \$	
2-18	Fines and Forfeits	\$	\$	Fines and Forfeits	\$ - \$	
2-19	Interest/Investment Income	\$	\$	Interest/Investment Income	\$ 2,712 \$	
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 and Other	\$ 5,783 \$	
2-23		\$	\$		\$ - \$	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	\$	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 166,663 \$	
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	\$ 166,663 \$	
						GRAND TOTALS
						\$ 166,663

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Enterprise Fund	Fund*	
Expenditures						
3-1	General Government	\$	-	\$	-	
3-2	Judicial	\$	-	\$	-	
3-3	Law Enforcement	\$	-	\$	-	
3-4	Fire	\$	-	\$	-	
3-5	Highways & Streets	\$	-	\$	-	
3-6	Solid Waste	\$	-	\$	-	
3-7	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-	
3-8	Health	\$	-	\$	-	
3-9	Culture and Recreation	\$	-	\$	-	
3-10	Transfers to other districts	\$	-	\$	-	
3-11	Other (specify...):	\$	-	\$	-	
3-12		\$	-	\$	-	
3-13		\$	-	\$	-	
3-14	Capital Outlay	\$	-	\$	-	
Debt Service						
3-15	Principal	\$	-	\$	-	
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	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$	-	\$	-	
3-23	Interfund Transfers (in)	\$	-	\$	-	
3-24	Interfund Transfers out	\$	-	\$	-	
3-25	Other Expenditures (Revenues):	\$	-	\$	-	
3-26		\$	-	\$	-	
3-27		\$	-	\$	-	
3-28		\$	-	\$	-	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	-	\$	-	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$	-	\$	-	
3-31	Fund Balance, January 1 from December 31 prior year report	\$	-	\$	-	
3-32	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 1-35.	\$	-	\$	-	
Expenses						
	General Operating & Administrative	\$	-	\$	-	
	Salaries	\$	-	\$	-	
	Payroll Taxes	\$	-	\$	-	
	Contract Services	\$	-	\$	-	
	Employee Benefits	\$	-	\$	-	
	Insurance	\$	-	\$	-	
	Accounting and Legal Fees	\$	-	\$	-	
	Repair and Maintenance	\$	-	\$	-	
	Supplies	\$	-	\$	-	
	Utilities	\$	-	\$	-	
	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-	
	Other (specify...):	\$	-	\$	-	
	Capital Outlay	\$	-	\$	-	
	Debt Service					
	Principal	\$	-	\$	-	
	Interest	\$	-	\$	-	
	Bond Issuance Costs	\$	-	\$	-	
	Developer Principal Repayments	\$	-	\$	-	
	Developer Interest Repayments	\$	-	\$	-	
	All Other (specify...): Operations and Maintenance	\$	-	\$	-	
		\$	-	\$	-	
	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	-	\$	-	
	Net Interfund Transfers (In) Out	\$	-	\$	-	
	Other (specify...): [enter negative for expense]	\$	-	\$	-	
	Depreciation	\$	-	\$	-	
	Other Financing Sources (Uses) (from line 2-28)	\$	-	\$	-	
	Capital Outlay (from line 3-14)	\$	-	\$	-	
	Debt Principal (from line 3-15, 3-16)	\$	-	\$	-	
	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$	-	\$	-	
	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	\$	-	\$	-	
	Net Position, January 1 from December 31 prior year report	\$	-	\$	-	
	Prior Period Adjustment (MUST explain)	\$	-	\$	-	
	Net Position, December 31 Line 3-30 plus line 3-31	\$	-	\$	-	
	This total should be the same as line 1-35.	\$	-	\$	-	
						GRAND TOTAL
						\$ 134,493

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) 669-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES

NO

Please use this space to provide any explanations or comments:

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:

☐

☐

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

Please use this space to provide any explanations or comments:

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

\$ 299,486

5-2 Certificates of deposit

\$ 449,836

TOTAL CASH DEPOSITS

\$ 749,322

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

5-3

\$ -

\$ -

\$ -

\$ -

TOTAL INVESTMENTS

\$ -

TOTAL CASH AND INVESTMENTS

\$ 749,322

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

Please use this space to provide any explanations or comments:

- 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 29-1-505, C.R.S.? If no, MUST explain: ☒ YES ☐ NO

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	\$ 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)	\$ (772,622)	\$ (7,642)	\$ -	\$ (780,264)
TOTAL	\$ 255,802	\$ (7,642)	\$ -	\$ 248,160

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	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain:)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan? ☐ YES ☒ NO
- 7-2 Does the entity have a volunteer firemen's 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.):

\$ -

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	Please use this space to provide any explanations or comments										
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:	☒	☐	☐											
If yes: Please indicate the amount budgeted for each fund for the year reported															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 5px;">Fund Name</th> <th style="text-align: left; padding: 5px;">Budgeted Expenditures/Expenses</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">General</td> <td style="padding: 5px;">\$ 131,100</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">\$ -</td> </tr> </tbody> </table>		Fund Name	Budgeted Expenditures/Expenses	General	\$ 131,100		\$ -		\$ -		\$ -				
Fund Name	Budgeted Expenditures/Expenses														
General	\$ 131,100														
	\$ -														
	\$ -														
	\$ -														

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

Please answer the following question by marking in the appropriate box		YES	NO	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)]?	☒	☐	
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the				

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments
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:	☐	☒	
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 mills levied for the year reported (do not enter \$ amounts):				
Bond Redemption mills		0.000		
General/Other mills		25.779		
Total mills		25.779		

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

OSA USE ONLY									
Entity Wide:		General Fund		Governmental Funds				Notes	
Unrestricted Cash & Investments	\$	749,322	Unrestricted Fund Balan	\$	-	Total Tax Revenue	\$	-	
Current Liabilities	\$	(510)	Total Fund Balance	\$	-	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	103,597	PY Fund Balance	\$	-	Total Revenue	\$	-	
			Total Revenue	\$	-	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	-	Total Debt Service Interest	\$	-	
Governmental			Interfund In	\$	-				
Total Cash & Investments	\$	-	Interfund Out	\$	-	Enterprise Funds			
Transfers In	\$	-	Proprietary			Net Position	\$	24,528	
Transfers Out	\$	-	Current Assets	\$	550,148	PY Net Position	\$	-	
Property Tax	\$	-	Deferred Outflow	\$	-	Government-Wide			
Debt Service Principal	\$	-	Current Liabilities	\$	(510)	Total Outstanding Debt	\$	-	
Total Expenditures	\$	-	Deferred Inflow	\$	103,597	Authorized but Unissued	\$	-	
Total Developer Advances	\$	-	Cash & Investments	\$	749,322	Year Authorized		01/00/00	
Total Developer Repayments	\$	-	Principal Expense	\$	-				

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 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 29-1-604, 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 members of the governing body below

A MAJORITY of the members of the governing body must complete and sign in the column below.

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.
1. Spencer Timon	Signed: _____ Date: <u>March 20, 2021</u> My term Expires: <u>May 2023</u>
2. Mark Mills <u>OFF BOARD</u>	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: _____
3. Mike Hutchison	I, <u>Mike Hutchison</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: _____ Date: <u>March 20, 2021</u> My term Expires: <u>May 2022</u>
4. Ramon Brown	I, <u>Ramon 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>R</u> Date: <u>March 20, 2021</u> My term Expires: <u>May 2021</u>
5. Todd Wang	I, <u>Todd Wang</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: _____ Date: <u>March 20, 2021</u> My term Expires: <u>May 2022</u>
6. Dan Gabbay	I, <u>Dan Gabbay</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: _____ Date: <u>March 20, 2021</u> My term Expires: <u>March 2024</u>
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: _____

PART 12 - GOVERNING BODY APPROVAL

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 29-1-604 (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 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 29-1-604, 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 members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

1	Full Name Spencer Timon	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: _____
2	Full Name Mark Mills OFF BOARD	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: _____
3	Full Name Mike Hutchison	I, <u>Michael Hutchison</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>Michael Hutchison</u> Date: <u>9/8/21</u> My term Expires: _____
4	Full Name Ramon Brown	I, <u>Ramon 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>Ramon Brown</u> Date: <u>9/7/21</u> My term Expires: _____
5	Full Name Todd Wang	I, <u>Todd Wang</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>Todd Wang</u> Date: <u>9/7/21</u> My term Expires: _____
6	Full Name Dan Gabbay	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: _____
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 _____ Date: _____ My term Expires: _____

PART 12 - GOVERNING BODY APPROVAL

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 29-1-804 (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 official 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 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 members of the governing body below

A MAJORITY of the members of the governing body must sign and sign in the column below

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 [Signature] Date: 3/20/2021
My term Expires: May 2023

Mark Mills

OFF
BOARD

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: _____

Mike Hutchison

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: _____

Ramon Brown

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: _____

Todd Wang

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: _____

Dan Gabbay

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: _____

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: _____

KEN-CARYL WEST RANCH WATER DISTRICT

RESOLUTION 2020-1

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to §29-1-604, CRS)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL YEAR 2020 FOR THE KEN-CARYL WEST RANCH WATER DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Ken-Caryl West Ranch Water District wishes to claim exemption from the audit requirement of §29-1-603, CRS; and

WHEREAS, §29-1-604, CRS, states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of §29-1-603, CRS; and

WHEREAS, neither revenues nor expenditures for the Ken-Caryl West Ranch Water District exceeded \$750,000.00 for fiscal year 2020; and

WHEREAS, an application for exemption from audit for Ken-Caryl West Ranch Water District has been prepared by Sotiros & Sotiros, CPA, LLC, 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 by the Board of Directors of the Ken-Caryl West Ranch Water District that the application for exemption from audit for the Ken-Caryl West Ranch Water District for the fiscal year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the District; that those members of the Board of Directors 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 District for the fiscal year ended December 31, 2020.

ADOPTED THIS ____ day of March, 2021.

Spencer Timon, President

ATTEST:

Members of Board of Directors

Date Term Expires

Signature

Spencer Timon

May 2023

Mark Mills

May 2021 OFF BOARD

Mike Hutchinson

May 2022

Ramon Brown

May 2021

Todd Wang

May 2022

Dan Gabbay

May 2023

Members of Board of Directors

Date Term Expires

Signature

Spencer Timon

May 2023

Spencer Timon

Mark Mills

May 2021

OFF BOARD JUST MOVED

Mike Hutchinson

May 2022

Mike Hutchinson

Ramon Brown

May 2021

RB

Todd Wang

May 2022

Todd Wang

Dan Gabbay

May 2023

Dan Gabbay

KEN-CARYL WEST RANCH WATER DISTRICT

RESOLUTION 2020-1

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to §29-1-604, CRS)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL YEAR 2020 FOR THE KEN-CARYL WEST RANCH WATER DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Ken-Caryl West Ranch Water District wishes to claim exemption from the audit requirement of §29-1-603, CRS; and

WHEREAS, §29-1-604, CRS, states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of §29-1-603, CRS; and

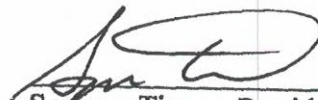
WHEREAS, neither revenues nor expenditures for the Ken-Caryl West Ranch Water District exceeded \$750,000.00 for fiscal year 2020; and

WHEREAS, an application for exemption from audit for Ken-Caryl West Ranch Water District has been prepared by Sotiros & Sotiros, CPA, LLC, 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 by the Board of Directors of the Ken-Caryl West Ranch Water District that the application for exemption from audit for the Ken-Caryl West Ranch Water District for the fiscal year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the District; that those members of the Board of Directors 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 District for the fiscal year ended December 31, 2020.

ADOPTED THIS 20 day of March, 2021.



Spencer Timon, President

ATTEST:
