

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Red Hawk Ranch Water & Sanitation District
8301 E Prentice Ave
Suite 303
Greenwood Village, CO 80111
Darla Johnson
720-733-8181
darlaj@scottsb.com

For the Year Ended
12/31/21
or fiscal year ended:

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

Darla Johnson
Bookkeeper
8301 E Prentice Ave, Suite 303, Greenwood Village, CO 80111
720-733-8181
8/22/2022

PREPARER (SIGNATURE REQUIRED)

Darla Johnson

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.

- 4-1 Does the entity have outstanding debt?
If Yes, please attach a copy of the entity's Debt Repayment Schedule. Yes No
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: Yes No

- 4-3 Is the entity current in its debt service payments? If no, MUST explain: Yes No

4-4 Please complete the following debt schedule, if applicable:
(please only include principal amounts)(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.
- 4-5 Does the entity have any authorized, but unissued, debt? Yes No
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? Yes No
If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? Yes No
If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? Yes No
If yes: What is being leased? []
What is the original date of the lease? []
Number of years of lease? []
Is the lease subject to annual appropriation? Yes No
What are the annual lease payments? \$ -

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
- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? Yes No N/A
- 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.)? Yes No N/A

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

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	zero	\$ -	\$ -	#VALUE!
Buildings	zero	\$ -	\$ -	#VALUE!
Machinery and equipment	zero	\$ -	\$ -	#VALUE!
Furniture and fixtures	zero	\$ -	\$ -	#VALUE!
Infrastructure	zero	\$ -	\$ -	#VALUE!
Construction In Progress (CIP)	zero	\$ -	\$ -	#VALUE!
Other (explain):	zero	\$ -	\$ -	#VALUE!
Accumulated Depreciation	zero	\$ -	\$ -	#VALUE!
TOTAL	\$ -	\$ -	\$ -	#VALUE!

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" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No
- If yes: Who administers the plan? Yes No

Indicate the contributions from:

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

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? zero

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.? Yes No N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Yes No N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Operating Fund	\$ 11,000

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

Please answer the following question by marking in the appropriate box

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

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? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 400px;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Please list the NEW name & PRIOR name:
<input style="width: 600px;" type="text"/> | | |
| 10-3 | Is the entity a metropolitan district?
Please indicate what services the entity provides:
<input style="width: 600px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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:
<input style="width: 600px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during
If yes: Date Filed: <input style="width: 400px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-6 | Does the entity have a certified Mill Levy?
If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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.

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 Patricia Reichle 	I <u>PATRICIA REICHLER</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 _____ Date: <u>AUG 22, 2022</u> My term Expires: <u>MAY 2023</u>
Board Member 2	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. Signed _____ Date: _____ My term Expires: _____
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. Signed _____ Date: _____ 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. Signed _____ Date: _____ 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. Signed _____ Date: _____ 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. Signed _____ Date: _____ 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. Signed _____ Date: _____ My term Expires: _____

Red Hawk Ranch Water & Sanitation District

8301 E Prentice Avenue, Suite 303

Greenwood Village, CO 80111

August 22, 2022

Resolution/Ordinance from Exemption from Audit

A Resolution/Ordinance Approving An Exemption From Audit for Calendar Year 2021 for 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 the calendar year 2021; and
2. WHEREAS, neither revenues nor expenditures for Red Hawk Ranch Water & Sanitation District exceeded \$750,000 for the calendar year 2021; and

WHEREAS, an application for exemption from audit for Red Hawk Water & Sanitation District has been prepared by Darla Johnson, bookkeeper, 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 2021, has been personally reviewed and is approved by the majority of the Red Hawk Ranch Water & Sanitation District Board of Directors of the Red Hawk Ranch 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 exemption from audit of the Red Hawk Water & Sanitation District for the calendar year ended December 31st of 2021.

ADOPTED THIS the 22nd day of August 2022

Patricia Reichle Board Member



ATTEST: J Scott Bradley, Witness



Patricia Reichle

May 2023

