

## APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESSChatfield South Water District  
c/o Special Distric Solutions, Inc.  
2370 Antelope Ridge Trl  
Parker, CO 80138For the Year Ended  
12/31/2022  
or fiscal year ended:CONTACT PERSON  
PHONE  
EMAILKurt Schlegel  
303-622-1999  
kurt@specialdistrictsolutions.com

## 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:

Lori A Cardenas

TITLE

District Accountant

FIRM NAME (if applicable)

Autumn Accounting, LLC

ADDRESS

5650 Greenwood Plaza Blvd #140 Greenwood Village, CO 80111

PHONE

303-928-4142

DATE PREPARED

3/27/2023

RELATIONSHIP TO ENTITY

District Accountant

## PREPARER (SIGNATURE REQUIRED)

DocuSigned by:  
*Lori Cardenas*  
97A7VE8441334C0

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:

In Process

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

**\* Indicate Name of Fund**

NOTE: Attach additional sheets as necessary.

| Line #                                 | Description   | Governmental Funds |                  | Description   | Proprietary/Fiduciary Funds |       |
|--|---|--------------------|------------------|---|-----------------------------|-------|
|  |   | General            | Capital Projects |   | Fund*                       | Fund* |
| <b>Assets</b>                          |   |                    |                  | <b>Assets</b>   |                             |       |
| 1-1                                    | Cash & Cash Equivalents   | \$ 508,170         | \$ 210,672       | Cash & Cash Equivalents   | \$ -                        | \$ -  |
| 1-2                                    | Investments   | \$ -               | \$ -             | Investments   | \$ -                        | \$ -  |
| 1-3                                    | Receivables   | \$ 3,731           | \$ -             | Receivables   | \$ -                        | \$ -  |
| 1-4                                    | Due from Other Entities or Funds  | \$ 7,992           | \$ -             | Due from Other Entities or Funds  | \$ -                        | \$ -  |
| 1-5                                    | Property Tax Receivable   | \$ 40,927          | \$ -             | Other Current Assets [specify...]   |                             |       |
|  | All Other Assets [specify...]   |                    |                  |   | \$ -                        | \$ -  |
| 1-6                                    | Lease Receivable (as Lessor)  | \$ -               | \$ -             |   |                             |       |
| 1-7                                    | Deposits  | \$ 2,000           | \$ -             | <b>Total Current Assets</b>   | \$ -                        | \$ -  |
| 1-8                                    | Prepaid Expenses  | \$ 3,357           | \$ -             | Capital & Right to Use Assets, net (from Part 6-4)  | \$ -                        | \$ -  |
| 1-9                                    | Rounding  | \$ 3               | \$ -             | Other Long Term Assets [specify...]   | \$ -                        | \$ -  |
| 1-10                                   |   | \$ -               | \$ -             |   | \$ -                        | \$ -  |
| 1-11                                   | (add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>  | \$ 566,180         | \$ 210,672       | (add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>  | \$ -                        | \$ -  |
| <b>Deferred Outflows of Resources:</b> |   |                    |                  | <b>Deferred Outflows of Resources</b>   |                             |       |
| 1-12                                   | [specify...]  | \$ -               | \$ -             | [specify...]  | \$ -                        | \$ -  |
| 1-13                                   | [specify...]  | \$ -               | \$ -             | [specify...]  | \$ -                        | \$ -  |
| 1-14                                   | (add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>  | \$ -               | \$ -             | (add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>  | \$ -                        | \$ -  |
| 1-15                                   | <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | \$ 566,180         | \$ 210,672       | <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | \$ -                        | \$ -  |
| <b>Liabilities</b>                     |   |                    |                  | <b>Liabilities</b>  |                             |       |
| 1-16                                   | Accounts Payable  | \$ 12,008          | \$ -             | Accounts Payable  | \$ -                        | \$ -  |
| 1-17                                   | Accrued Payroll and Related Liabilities   | \$ -               | \$ -             | Accrued Payroll and Related Liabilities   | \$ -                        | \$ -  |
| 1-18                                   | Unearned Property Tax Revenue   | \$ -               | \$ -             | Accrued Interest Payable  | \$ -                        | \$ -  |
| 1-19                                   | Due to Other Entities or Funds  | \$ -               | \$ 7,992         | Due to Other Entities or Funds  | \$ -                        | \$ -  |
| 1-20                                   | All Other Current Liabilities   | \$ -               | \$ -             | All Other Current Liabilities   | \$ -                        | \$ -  |
| 1-21                                   | (add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>  | \$ 12,008          | \$ 7,992         | (add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>  | \$ -                        | \$ -  |
| 1-22                                   | All Other Liabilities [specify...]  |                    | \$ -             | Proprietary Debt Outstanding (from Part 4-4)  | \$ -                        | \$ -  |
| 1-23                                   |   | \$ -               | \$ -             | Other Liabilities [specify...]:   | \$ -                        | \$ -  |
| 1-24                                   |   | \$ -               | \$ -             |   | \$ -                        | \$ -  |
| 1-25                                   |   | \$ -               | \$ -             |   | \$ -                        | \$ -  |
| 1-26                                   |   | \$ -               | \$ -             |   | \$ -                        | \$ -  |
| 1-27                                   | (add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>  | \$ 12,008          | \$ 7,992         | (add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>  | \$ -                        | \$ -  |
| <b>Deferred Inflows of Resources:</b>  |   |                    |                  | <b>Deferred Inflows of Resources</b>  |                             |       |
| 1-28                                   | Deferred Property Taxes   | \$ 40,927          | \$ -             | Pension/OPEB Related  | \$ -                        | \$ -  |
| 1-29                                   | Lease related (as lessor)   | \$ -               | \$ -             | Other [specify...]  | \$ -                        | \$ -  |
| 1-30                                   | (add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>   | \$ 40,927          | \$ -             | (add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>   | \$ -                        | \$ -  |
| <b>Fund Balance</b>                    |   |                    |                  | <b>Net Position</b>   |                             |       |
| 1-31                                   | Nonspendable Prepaid  | \$ -               | \$ -             | Net Investment in Capital Assets  | \$ -                        | \$ -  |
| 1-32                                   | Nonspendable Inventory  | \$ -               | \$ -             |   |                             |       |
| 1-33                                   | Restricted [specify...]   | \$ -               | \$ -             | Emergency Reserves  | \$ -                        | \$ -  |
| 1-34                                   | Committed [specify...]  | \$ -               | \$ -             | Other Designations/Reserves   | \$ -                        | \$ -  |
| 1-35                                   | Assigned [specify...]   | \$ -               | \$ 202,680       | Restricted  | \$ -                        | \$ -  |
| 1-36                                   | Unassigned:   | \$ 513,245         | \$ -             | Undesignated/Unreserved/Unrestricted  | \$ -                        | \$ -  |
| 1-37                                   | Add lines 1-31 through 1-36<br>This total should be the same as line 3-33<br><b>TOTAL FUND BALANCE</b>                                      | \$ 513,245         | \$ 202,680       | Add lines 1-31 through 1-36<br>This total should be the same as line 3-33<br><b>TOTAL NET POSITION</b>                                      | \$ -                        | \$ -  |
| 1-38                                   | Add lines 1-27, 1-30 and 1-37<br>This total should be the same as line 1-15<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b> | \$ 566,180         | \$ 210,672       | Add lines 1-27, 1-30 and 1-37<br>This total should be the same as line 1-15<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b> | \$ -                        | \$ -  |

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

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

|                                |  | Governmental Funds |                  |   |       | Proprietary/Fiduciary Funds |                     | Please use this space to provide explanation of any items on this page |
|--------------------------------|--|--------------------|------------------|---|-------|-----------------------------|---------------------|--|
| Line #                         | Description  | General            | Capital Projects | Description   | Fund* | Fund*                       |                     |  |
| <b>Tax Revenue</b>             |  |                    |                  | <b>Tax Revenue</b>  |       |                             |                     |  |
| 2-1                            | Property <small>[include mills levied in Question 10-6]</small>                | \$ 41,409          | \$ -             | Property <small>[include mills levied in Question 10-6]</small>               | \$ -  | \$ -                        |                     |  |
| 2-2                            | Specific Ownership   | \$ 3,662           | \$ -             | Specific Ownership  | \$ -  | \$ -                        |                     |  |
| 2-3                            | Sales and Use Tax  | \$ -               | \$ -             | Sales and Use Tax   | \$ -  | \$ -                        |                     |  |
| 2-4                            | Other Tax Revenue <small>[specify...]</small> :                                | \$ -               | \$ -             | Other Tax Revenue <small>[specify...]</small> :                               | \$ -  | \$ -                        |                     |  |
| 2-5                            | Transfer from General Fund   | \$ -               | \$ 60,000        |   | \$ -  | \$ -                        |                     |  |
| 2-6                            |  | \$ -               | \$ -             |   | \$ -  | \$ -                        |                     |  |
| 2-7                            |  | \$ -               | \$ -             |   | \$ -  | \$ -                        |                     |  |
| 2-8                            | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                         | \$ 45,071          | \$ 60,000        | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | \$ -  | \$ -                        |                     |  |
| 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  | \$ -  | \$ -                        |                     |  |
| 2-17                           | Rental Income  | \$ -               | \$ -             | Rental Income   | \$ -  | \$ -                        |                     |  |
| 2-18                           | Fines and Forfeits   | \$ 817             | \$ -             | Fines and Forfeits  | \$ -  | \$ -                        |                     |  |
| 2-19                           | Interest/Investment Income   | \$ 4,523           | \$ 3,646         | Interest/Investment Income  | \$ -  | \$ -                        |                     |  |
| 2-20                           | Tap Fees   | \$ -               | \$ -             | Tap Fees  | \$ -  | \$ -                        |                     |  |
| 2-21                           | Proceeds from Sale of Capital Assets   | \$ -               | \$ -             | Proceeds from Sale of Capital Assets  | \$ -  | \$ -                        |                     |  |
| 2-22                           | All Other <small>[specify...]</small> : Water Revenue, Service Fees & Transfer | \$ 101,656         | \$ -             | All Other <small>[specify...]</small> :                                       | \$ -  | \$ -                        |                     |  |
| 2-23                           | Xcel Energy Damages Received   | \$ 10,784          | \$ -             |   | \$ -  | \$ -                        |                     |  |
| 2-24                           | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                           | \$ 162,851         | \$ 63,646        | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | \$ -  | \$ -                        |                     |  |
| <b>Other Financing Sources</b> |  |                    |                  | <b>Other Financing Sources</b>  |       |                             |                     |  |
| 2-25                           | Debt Proceeds  | \$ -               | \$ -             | Debt Proceeds   | \$ -  | \$ -                        |                     |  |
| 2-26                           | Lease Proceeds   | \$ -               | \$ -             | Lease Proceeds  | \$ -  | \$ -                        |                     |  |
| 2-27                           | Developer Advances   | \$ -               | \$ -             | Developer Advances  | \$ -  | \$ -                        |                     |  |
| 2-28                           | Other <small>[specify...]</small> :  | \$ -               | \$ -             | Other <small>[specify...]</small> :   | \$ -  | \$ -                        |                     |  |
| 2-29                           | <b>Add lines 2-25 through 2-28<br/>TOTAL OTHER FINANCING SOURCES</b>           | \$ -               | \$ -             | <b>Add lines 2-25 through 2-28<br/>TOTAL OTHER FINANCING SOURCES</b>          | \$ -  | \$ -                        | <b>GRAND TOTALS</b> |  |
| 2-30                           | <b>Add lines 2-24 and 2-29<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  | \$ 162,851         | \$ 63,646        | <b>Add lines 2-24 and 2-29<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ -  | \$ -                        | \$ 226,497          |  |

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

| Line # | Description  | Governmental Funds |                  | Description   | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|------------------|---|-----------------------------|-------|--|
|        |  | General            | Capital Projects |   | Fund*                       | Fund* |  |
|        | <b>Expenditures</b>  |                    |                  | <b>Expenses</b>   |                             |       |  |
| 3-1    | General Government   | \$ 121,286         | \$ 33,850        | General Operating & Administrative  | \$ -                        | \$ -  |  |
| 3-2    | Judicial   | \$ -               | \$ -             | Salaries  | \$ -                        | \$ -  |  |
| 3-3    | Law Enforcement  | \$ -               | \$ -             | Payroll Taxes   | \$ -                        | \$ -  |  |
| 3-4    | Fire   | \$ -               | \$ -             | Contract Services   | \$ -                        | \$ -  |  |
| 3-5    | Highways & Streets   | \$ -               | \$ -             | Employee Benefits   | \$ -                        | \$ -  |  |
| 3-6    | Solid Waste  | \$ -               | \$ -             | Insurance   | \$ -                        | \$ -  |  |
| 3-7    | Contributions to Fire & Police Pension Assoc.  | \$ -               | \$ -             | Accounting and Legal Fees   | \$ -                        | \$ -  |  |
| 3-8    | Health   | \$ -               | \$ -             | Repair and Maintenance  | \$ -                        | \$ -  |  |
| 3-9    | Culture and Recreation   | \$ -               | \$ -             | Supplies  | \$ -                        | \$ -  |  |
| 3-10   | Transfers to other districts   | \$ -               | \$ -             | Utilities   | \$ -                        | \$ -  |  |
| 3-11   | Other [specify...]:  | \$ -               | \$ -             | Contributions to Fire & Police Pension Assoc.   | \$ -                        | \$ -  |  |
| 3-12   |  | \$ -               | \$ -             | Other [specify...]  | \$ -                        | \$ -  |  |
| 3-13   |  | \$ -               | \$ -             |   | \$ -                        | \$ -  |  |
| 3-14   | Capital Outlay   | \$ -               | \$ -             | Capital Outlay  | \$ -                        | \$ -  |  |
|        | Debt Service   |                    |                  | Debt Service  |                             |       |  |
| 3-15   | Principal (should match amount in 4-4)   | \$ -               | \$ -             | Principal (should match amount in 4-4)  | \$ -                        | \$ -  |  |
| 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...]:   | \$ -                        | \$ -  |  |
| 3-21   |  | \$ -               | \$ -             |   | \$ -                        | \$ -  |  |
| 3-22   | Add lines 3-1 through 3-21<br><b>TOTAL EXPENDITURES</b>  | \$ 121,286         | \$ 33,850        | Add lines 3-1 through 3-21<br><b>TOTAL EXPENSES</b>   | \$ -                        | \$ -  | <b>GRAND TOTAL</b><br>\$ 155,136                                       |
| 3-23   | Interfund Transfers (In)   | \$ -               | \$ -             | Net Interfund Transfers (In) Out  | \$ -                        | \$ -  |  |
| 3-24   | Interfund Transfers Out  | \$ 60,000          | \$ -             | Other [specify...][enter negative for expense]  | \$ -                        | \$ -  |  |
| 3-25   | Other Expenditures (Revenues):   | \$ -               | \$ -             | Depreciation/Amortization   | \$ -                        | \$ -  |  |
| 3-26   | Emergency Potable Water Interconnection  | \$ -               | \$ 267,233       | Other Financing Sources (Uses) (from line 2-28)   | \$ -                        | \$ -  |  |
| 3-27   | Hot Box  | \$ -               | \$ 14,297        | 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)<br><b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>   | \$ 60,000          | \$ 281,530       | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) <b>TOTAL GAAP RECONCILING ITEMS</b> | \$ -                        | \$ -  |  |
| 3-30   | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures<br>Line 2-30, less line 3-22, less line 3-29 | \$ (18,435)        | \$ (251,734)     | Net Increase (Decrease) in Net Position<br>Line 2-29, less line 3-22, plus line 3-29, less line 3-23            | \$ -                        | \$ -  |  |
| 3-31   | Fund Balance, January 1 from December 31 prior year report   |                    |                  | Net Position, January 1 from December 31 prior year report  | \$ -                        | \$ -  |  |
|        |  | \$ 531,680         | \$ 454,414       |   | \$ -                        | \$ -  |  |
| 3-32   | Prior Period Adjustment (MUST explain)   | \$ -               | \$ -             | Prior Period Adjustment (MUST explain)  | \$ -                        | \$ -  |  |
| 3-33   | Fund Balance, December 31<br>Sum of Lines 3-30, 3-31, and 3-32<br>This total should be the same as line 1-37.                      | \$ 513,245         | \$ 202,680       | Net Position, December 31<br>Sum of Lines 3-30, 3-31, and 3-32<br>This total should be the same as line 1-37.   | \$ -                        | \$ -  |  |

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

Please use this space to provide any explanations or comments:

|     |  |                          |                                     |                         |
|-----|--|--------------------------|-------------------------------------|-------------------------|
| 4-1 | Does the entity have outstanding debt?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |                         |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |                         |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |                         |
| 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  | \$ -                     | \$ -                                | \$ -                    |
|     | Lease Liabilities  | \$ -                     | \$ -                                | \$ -                    |
|     | Developer Advances   | \$ -                     | \$ -                                | \$ -                    |
|     | Other (specify):   | \$ -                     | \$ -                                | \$ -                    |
|     | <b>TOTAL</b>   | <b>\$ -</b>              | <b>\$ -</b>                         | <b>\$ -</b>             |

\*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 [Section 29-1-605(2) C.R.S.]?<br>How much? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:   | Date the debt was authorized:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;"></div>  |                          |                                     |
| 4-6   | Does the entity intend to issue debt within the next calendar year?<br>How much? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:   | Does the entity have debt that has been refinanced that it is still responsible for?<br>What is the amount outstanding? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8   | Does the entity have any lease agreements?<br>What is being leased?<br>What is the original date of the lease?<br>Number of years of lease?<br>Is the lease subject to annual appropriation?<br>What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">\$ -</div> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## 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 | \$ 718,842 |            |  |
| 5-2   | Certificates of deposit                             | \$ -       |            |  |
| <b>TOTAL CASH DEPOSITS</b>  |   |            | \$ 718,842 |  |
| Investments (if investment is a mutual fund, please list underlying investments): |   |            |            |  |
| 5-3   |   | \$ -       |            |  |
|   |   | \$ -       |            |  |
|   |   | \$ -       |            |  |
|   |   | \$ -       |            |  |
| <b>TOTAL INVESTMENTS</b>  |   |            | \$ -       |  |
| <b>TOTAL CASH AND INVESTMENTS</b>   |   |            | \$ 718,842 |  |

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.?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 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:<br><div style="border: 1px solid black; padding: 2px; margin-top: 5px;"></div> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## PART 6 - CAPITAL AND RIGHT-TO-USE 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?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |
| 6-3  | Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:   |                                     |                          |  |
|  | Balance -<br>beginning of the<br>year <sup>1</sup>   | Additions<br><sup>2</sup>           | Deletions                | Year-End Balance   |
| Land   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Buildings  | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Machinery and equipment  | \$ 58,905  | \$ 14,297                           | \$ -                     | \$ 73,202  |
| Furniture and fixtures   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Infrastructure   | \$ 2,190,961   | \$ 267,233                          | \$ -                     | \$ 2,458,194   |
| Construction In Progress (CIP)   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Leased Right-to-Use Assets   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Intangible Assets  | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Other (explain): Organizational Costs  | \$ 14,834  | \$ -                                | \$ -                     | \$ 14,834  |
| Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance) | \$ (14,834)  | \$ -                                | \$ -                     | \$ (14,834)  |
| Accumulated Depreciation (Enter a negative, or credit, balance)                            | \$ (869,905)   | \$ (48,864)                         | \$ -                     | \$ (918,769)   |
| <b>TOTAL</b>   |  | \$ 1,379,961                        | \$ 232,666               | \$ -   |
| 6-4  | Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:  |                                     |                          |  |
|  | Balance -<br>beginning of the<br>year*   | Additions                           | Deletions                | Year-End Balance   |
| Land   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Buildings  | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Machinery and equipment  | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Furniture and fixtures   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Infrastructure   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Construction In Progress (CIP)   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Leased Right-to-Use Assets   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Intangible Assets  | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Other (explain):   | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance) | \$ -   | \$ -                                | \$ -                     | \$ -   |
| Accumulated Depreciation (Enter a negative, or credit, balance)                            | \$ -   | \$ -                                | \$ -                     | \$ -   |
| <b>TOTAL</b>   |  | \$ -                                | \$ -                     | \$ -   |

\* Must agree to prior year-end balance  
- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## 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" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 7-2   | Does the entity have a volunteer firefighters' pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| If yes:   | Who administers the plan?                                      | <input type="checkbox"/> | <input type="checkbox"/>            |  |
| Indicate the contributions from:  |  |                          |                                     |  |
|   | Tax (property, SO, sales, etc.):                               | \$                       | -                                   |  |
|   | State contribution amount:                                     | \$                       | -                                   |  |
|   | Other (gifts, donations, etc.):                                | \$                       | -                                   |  |
| <b>TOTAL</b>  |  | \$                       | -                                   |  |
| 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: | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |    |     |  |
| 8-2  | Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                                | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |    |     |  |
| If yes: Please indicate the amount appropriated for each fund separately for the year reported |  |                                     |                          |                                     |    |     |  |
| <b>Governmental/Proprietary Fund Name</b>  |  | <b>Total Appropriations By Fund</b> |                          |                                     |    |     |  |
| General  | \$   | 151,476                             |                          |                                     |    |     |  |
| Capital  | \$   | 320,000                             |                          |                                     |    |     |  |
|  | \$   | -                                   |                          |                                     |    |     |  |
|  | \$   | -                                   |                          |                                     |    |     |  |

### 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)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |     |    |  |
| 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. |  |                                     |                          |     |    |  |

### 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?                                       | <input type="checkbox"/>  | <input checked="" type="checkbox"/> |     |    |  |                       |       |                     |
| If yes:  | Date of formation:  | <input style="width: 100px; height: 30px;" 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:  | NEW name  | <input style="width: 100%; height: 20px;" type="text"/>   |                                     |     |    |  |                       |       |                     |
|  | PRIOR name  | <input style="width: 100%; height: 20px;" type="text"/>   |                                     |     |    |  |                       |       |                     |
| 10-3   | Is the entity a metropolitan district?  | <input checked="" type="checkbox"/>   | <input type="checkbox"/>            |     |    |  |                       |       |                     |
| 10-4   | Please indicate what services the entity provides:  | <input style="width: 100%; height: 20px;" type="text"/>   |                                     |     |    |  |                       |       |                     |
| 10-5   | Does the entity have an agreement with another government to provide services?                    | <input type="checkbox"/>  | <input checked="" type="checkbox"/> |     |    |  |                       |       |                     |
| If yes:  | List the name of the other governmental entity and the services provided:                         | <input style="width: 100%; height: 20px;" type="text"/>   |                                     |     |    |  |                       |       |                     |
| 10-6   | Does the entity have a certified mill levy?   | <input checked="" type="checkbox"/>   | <input type="checkbox"/>            |     |    |  |                       |       |                     |
| If yes:  | Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | <table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tr> <td style="padding: 2px;">Bond Redemption mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> <tr> <td style="padding: 2px;">General/Other mills</td> <td style="text-align: right; padding: 2px;">5.000</td> </tr> <tr> <td style="padding: 2px; background-color: #0056b3; color: white;"><b>Total mills</b></td> <td style="text-align: right; padding: 2px; background-color: #0056b3; color: white;"><b>5.000</b></td> </tr> </table> |                                     |     |    |  | Bond Redemption mills | 0.000 | General/Other mills |
| Bond Redemption mills  | 0.000   |   |                                     |     |    |  |                       |       |                     |
| General/Other mills  | 5.000   |   |                                     |     |    |  |                       |       |                     |
| <b>Total mills</b>   | <b>5.000</b>  |   |                                     |     |    |  |                       |       |                     |

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

**OSA USE ONLY**

| <b>Entity Wide:</b>             |    | <b>General Fund</b> |                          | <b>Governmental Funds</b> |         | <b>Notes</b>                 |    |         |          |
|---------------------------------|----|---------------------|--------------------------|---------------------------|---------|------------------------------|----|---------|----------|
| Unrestricted Cash & Investments | \$ | 718,842             | Unrestricted Fund Balanc | \$                        | 513,245 | Total Tax Revenue            | \$ | 105,071 |          |
| Current Liabilities             | \$ | 20,000              | Total Fund Balance       | \$                        | 513,245 | Revenue Paying Debt Service  | \$ | -       |          |
| Deferred Inflow                 | \$ | 40,927              | PY Fund Balance          | \$                        | 531,680 | Total Revenue                | \$ | 226,497 |          |
|                                 |    |                     | Total Revenue            | \$                        | 162,851 | Total Debt Service Principal | \$ | -       |          |
|                                 |    |                     | Total Expenditures       | \$                        | 121,286 | Total Debt Service Interest  | \$ | -       |          |
|                                 |    |                     | Interfund In             | \$                        | -       |                              |    |         |          |
| <b>Governmental</b>             |    |                     | Interfund Out            | \$                        | 60,000  | <b>Enterprise Funds</b>      |    |         |          |
| Total Cash & Investments        | \$ | 718,842             | - <b>Proprietary</b>     |                           |         | Net Position                 | \$ | -       |          |
| Transfers In                    | \$ |                     | - Current Assets         | \$                        |         | - PY Net Position            | \$ | -       |          |
| Transfers Out                   | \$ |                     | Deferred Outflow         | \$                        |         | - <b>Government-Wide</b>     |    |         |          |
| Property Tax                    | \$ | 41,409              | - Current Liabilities    | \$                        |         | - Total Outstanding Debt     | \$ | -       |          |
| Debt Service Principal          | \$ |                     | Deferred Inflow          | \$                        |         | - Authorized but Unissued    | \$ | -       |          |
| Total Expenditures              | \$ | 155,136             | - Cash & Investments     | \$                        |         | - Year Authorized            |    |         | 1/0/1900 |
| Total Developer Advances        | \$ |                     | - Principal Expense      | \$                        |         |                              |    |         |          |
| Total Developer Repayments      | \$ |                     |                          |                           |         |                              |    |         |          |

In Process

## 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       | A MAJORITY of the members of the governing body must complete and sign in the column below.   |
|---|-----------------|---|
| 1 | Donna Fleischer | I, Donna Fleischer, 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.<br>Signed <u>Donna Fleischer</u> Date: <u>3/27/2023</u><br>My term Expires: <u>May 2023</u> |
| 2 | Evan Ela        | I, Evan Ela, 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.<br>Signed _____ Date: _____<br>My term Expires: <u>May 2025</u>                                    |
| 3 | Tom Mansfield   | I, Tom Mansfield, 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.<br>Signed <u>Tom Mansfield</u> Date: <u>3/27/2023</u><br>My term Expires: <u>May 2025</u>     |
| 4 | Joseph Rottman  | I, Joseph Rottman, 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.<br>Signed _____ Date: _____<br>My term Expires: <u>May 2023</u>                              |
| 5 | Jay King        | I, Jay King, 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.<br>Signed <u>Jay King</u> Date: <u>3/27/2023</u><br>My term Expires: <u>May 2023</u>               |
| 6 | 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.<br>Signed _____ Date: _____<br>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.<br>Signed _____ Date: _____<br>My term Expires: _____   |

**Certificate Of Completion**

|   |                                   |
|---|-----------------------------------|
| Envelope Id: C99382AD49654F4D8B7C0C67ABB88D91                   | Status: Sent                      |
| Subject: Complete with DocuSign: CSWD DRAFT LONG FORM 2022.xlsx |                                   |
| Source Envelope:  |                                   |
| Document Pages: 11  | Signatures: 5                     |
| Certificate Pages: 2  | Initials: 0                       |
| AutoNav: Enabled  | Envelope Originator:              |
| Enveloped Stamping: Enabled                                     | Kurt Schlegel                     |
| Time Zone: (UTC-07:00) Mountain Time (US & Canada)              | 2370 Antelope Ridge Trail         |
|   | Parker, CO 80138                  |
|   | kurt@specialdistrictsolutions.com |
|   | IP Address: 74.81.169.37          |

**Record Tracking**

|                       |                                   |                    |
|-----------------------|-----------------------------------|--------------------|
| Status: Original      | Holder: Kurt Schlegel             | Location: DocuSign |
| 3/27/2023 11:42:24 AM | kurt@specialdistrictsolutions.com |                    |

**Signer Events**

Donna Fleischer  
 dj3fle@gmail.com  
 President CSWD  
 Security Level: Email, Account Authentication (None)

**Signature**

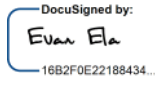
DocuSigned by:  
  
 4246D68133C6420...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 162.246.196.107  
 Signed using mobile

**Timestamp**

Sent: 3/27/2023 11:46:49 AM  
 Viewed: 3/27/2023 8:35:21 PM  
 Signed: 3/27/2023 8:36:10 PM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Evan Ela  
 eela@ceglaw.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 16B2F0E22188434...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 50.207.72.210

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 Signed: 3/28/2023 1:58:33 PM

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Jay King  
 jay.king@mortgagepointe.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 39454048932A4D2...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 66.109.208.179

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**Electronic Record and Signature Disclosure:**  
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Joseph Rottman  
 joerottman@q.com  
 director  
 Security Level: Email, Account Authentication (None)

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 Not Offered via DocuSign

| Signer Events | Signature | Timestamp |
|---------------|-----------|-----------|
|---------------|-----------|-----------|

Lori Cardenas  
 lori@autumnaccountingllc.com  
 Security Level: Email, Account Authentication  
 (None)

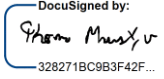


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Signature Adoption: Pre-selected Style  
 Using IP Address: 52.38.98.93

**Electronic Record and Signature Disclosure:**  
 Not Offered via DocuSign

Thomas Mansfield  
 tommans@outlook.com  
 Security Level: Email, Account Authentication  
 (None)



Sent: 3/27/2023 11:46:50 AM  
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 Signed: 3/27/2023 4:31:21 PM

Signature Adoption: Drawn on Device  
 Using IP Address: 174.234.11.162  
 Signed using mobile

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| In Person Signer Events | Signature | Timestamp |
|-------------------------|-----------|-----------|
|-------------------------|-----------|-----------|

| Editor Delivery Events | Status | Timestamp |
|------------------------|--------|-----------|
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| Agent Delivery Events | Status | Timestamp |
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| Intermediary Delivery Events | Status | Timestamp |
|------------------------------|--------|-----------|
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| Certified Delivery Events | Status | Timestamp |
|---------------------------|--------|-----------|
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| Carbon Copy Events | Status | Timestamp |
|--------------------|--------|-----------|
|--------------------|--------|-----------|

| Witness Events | Signature | Timestamp |
|----------------|-----------|-----------|
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| Notary Events | Signature | Timestamp |
|---------------|-----------|-----------|
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| Envelope Summary Events | Status | Timestamps |
|-------------------------|--------|------------|
|-------------------------|--------|------------|

|                     |                  |                       |
|---------------------|------------------|-----------------------|
| Envelope Sent       | Hashed/Encrypted | 3/27/2023 11:46:51 AM |
| Certified Delivered | Security Checked | 3/27/2023 4:30:19 PM  |
| Signing Complete    | Security Checked | 3/27/2023 4:31:21 PM  |

| Payment Events | Status | Timestamps |
|----------------|--------|------------|
|----------------|--------|------------|