

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

CHERRY HILLS HEIGHTS WATER & SANITATION DISTRICT
3499 S. Clayton Boulevard
Englewood, CO 80113

For the Year Ended
12/31/22
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Melissa Grossman
303-506-4025
megro123@gmail.com

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

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

Melissa Grossman
Treasurer

3499 S. Clayton Boulevard
303-506-4025
3/1/23

PREPARER (SIGNATURE REQUIRED)



[Melissa Grossman \(Mar 8, 2023 14:53 MST\)](#)

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
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 35,573
2-2	Specific ownership	\$ 2,246
2-3	Sales and use	\$ -
2-4	Other (specify): Interest	\$ 68
2-5	Licenses and permits	\$ -
2-6	Intergovernmental: Grants	\$ -
2-7	Conservation Trust Funds (Lottery)	\$ -
2-8	Highway Users Tax Funds (HUTF)	\$ -
2-9	Other (specify):	\$ -
2-10	Charges for services	\$ -
2-11	Fines and forfeits	\$ -
2-12	Special assessments	\$ -
2-13	Investment income	\$ -
2-14	Charges for utility services	\$ -
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -
2-16	Lease proceeds	\$ -
2-17	Developer Advances received (should agree with line 4-4)	\$ -
2-18	Proceeds from sale of capital assets	\$ -
2-19	Fire and police pension	\$ -
2-20	Donations	\$ -
2-21	Other (specify):	\$ -
2-22	Safety Grant	\$ 256
2-23		\$ -
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 38,143

Please use this space to provide any necessary explanations

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
3-1	Administrative	\$ -
3-2	Salaries	\$ -
3-3	Payroll taxes	\$ -
3-4	Contract services	\$ -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 8,768
3-7	Accounting and legal fees	\$ 3,481
3-8	Repair and maintenance	\$ 13,034
3-9	Supplies	\$ -
3-10	Utilities and telephone	\$ 1,815
3-11	Fire/Police	\$ -
3-12	Streets and highways	\$ -
3-13	Public health	\$ -
3-14	Capital outlay	\$ -
3-15	Utility operations	\$ -
3-16	Culture and recreation	\$ -
3-17	Debt service principal (should agree with Part 4)	\$ -
3-18	Debt service interest	\$ -
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -
3-20	Repayment of Developer Advance Interest	\$ -
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -
3-23	Other (specify):	\$ -
3-24	Treasurer's Fees	\$ 529
3-25	Miscellaneous Expenses	\$ 1,129
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 28,756

Please use this space to provide any necessary explanations

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

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

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	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
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? \$ 25,000.00
 Date the debt was authorized: 11/4/04
- 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	\$ 235,187	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 235,187
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 235,187

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 AND RIGHT-TO-USE ASSETS

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

Yes No

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

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
6-3 Complete the following capital & right-to-use assets table:				
Land	\$ 158,000	\$ -	\$ -	\$ 158,000
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 150,535	\$ -	\$ -	\$ 150,535
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): 6400 Linear Feet of Sewer Pipe	\$ 376,632	\$ -	\$ -	\$ 376,632
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 685,167	\$ -	\$ -	\$ 685,167

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?
- 7-2 Does the entity have a volunteer firefighters' pension plan?

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? \$ -

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

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

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?
-
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 35,596

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

If yes: List the name of the other governmental entity and the services provided:

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during the year?

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills

-

General/Other mills

7.425

Total mills

7.425

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

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

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

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
 - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Print the names of ALL members of current governing body below.

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

Board Member 1	Print Board Member's Name Jonah Staller	I, Jonah Staller , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Jonah Staller</u> Date: <u>Mar 9, 2023</u> My term Expires: <u>05/2023</u>
Board Member 2	Print Board Member's Name Melissa Grossman	I, Melissa Grossman , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Melissa Grossman</u> Date: <u>Mar 8, 2023</u> My term Expires: <u>05/2023</u>
Board Member 3	Print Board Member's Name James King	I, Jimmy King , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>James King</u> Date: <u>Mar 8, 2023</u> My term Expires: <u>05/2023</u>
Board Member 4	Print Board Member's Name Richard Miller	I, Rich Miller , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Richard Miller</u> Date: <u>Mar 8, 2023</u> My term Expires: <u>05/2023</u>
Board Member 5	Print Board Member's Name Cambyse keshavarz	I, Cambyse Keshavarz, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>Cambyse Keshavarz</u> Date: <u>Mar 9, 2023</u> My term Expires: <u>05/2023</u>
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: _____

CHERRY HILLS HEIGHTS WATER AND SANITATION DISTRICT

RESOLUTION NO. 2023-01

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT
FOR FISCAL YEAR 2022**

WHEREAS, the Cherry Hills Heights Water and Sanitation District (“District”) is a quasi-municipal corporation and political subdivision of the State of Colorado and a duly organized and existing special district pursuant to Title 32, Article 1, C.R.S.;

WHEREAS, the Board of Directors wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.;

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars (\$750,000) may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.;



WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 2022;




WHEREAS, an application for exemption from audit for the District has been prepared by Melissa Grossman, a person skilled in governmental accounting;

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 Cherry Hills Heights Water and Sanitation District that the application for exemption from audit for the Fiscal Year ended December 31, 2022, 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 Cherry Hills Water and Sanitation District for the fiscal year ended December 31, 2022.

ADOPTED THIS 27 day of February, 2023.

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
<u>Jonah Staller</u>	<u>05-02-2023</u>	<u> Jonah Staller (Mar 9, 2023 09:21 MST)</u>
<u>Melissa Grossman</u>	<u>05-02-2023</u>	<u> Melissa Grossman (Mar 8, 2023 14:53 MST)</u>

Rich Miller	05-02-2023	 Richard Miller (Mar 8, 2023 14:49 MST)
Jimmy King	05-02-2023	 James King (Mar 9, 2023 18:51 MST)
Cambyse Keshavarz	05-02-2023	 Cambyse Keshavarz (Mar 9, 2023 08:42 PST)

Note:

If the completed application is going to be submitted electronically using email or fax, the application MUST include a resolution of the governing body that states the completed application was personally reviewed and approved by a majority of the body in an open public meeting. The resolution MUST include the signatures of a majority of the governing body.


Audit Form - Need Signatures Again (sorry!)

Final Audit Report

2023-03-09

Created:	2023-03-08
By:	Melissa Grossman (melissagrossman@yahoo.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1OxKi4Rrq11YIVA4hpMHlcXhq1T-GmrT

"Audit Form - Need Signatures Again (sorry!)" History

 Document created by Melissa Grossman (melissagrossman@yahoo.com)

2023-03-08 - 9:37:26 PM GMT- IP address: 174.51.248.215

 Document emailed to megro123@gmail.com for signature

2023-03-08 - 9:45:43 PM GMT

 Document emailed to Jonah Staller (jonahstaller@msn.com) for signature

2023-03-08 - 9:45:44 PM GMT

 Document emailed to jimmy@kingcommunities.com for signature

2023-03-08 - 9:45:44 PM GMT

 Document emailed to cambysek@yahoo.com for signature

2023-03-08 - 9:45:44 PM GMT

 Document emailed to hellorichmiller@gmail.com for signature

2023-03-08 - 9:45:44 PM GMT

 Email viewed by megro123@gmail.com

2023-03-08 - 9:45:49 PM GMT- IP address: 64.233.172.63

 Email viewed by Jonah Staller (jonahstaller@msn.com)

2023-03-08 - 9:45:50 PM GMT- IP address: 172.225.198.56

 Email viewed by hellorichmiller@gmail.com


2023-03-08 - 9:48:47 PM GMT- IP address: 174.63.2.65


 Signer hellorichmiller@gmail.com entered name at signing as Richard Miller


2023-03-08 - 9:49:24 PM GMT- IP address: 174.63.2.65


 Document e-signed by Richard Miller (hellorichmiller@gmail.com)


Signature Date: 2023-03-08 - 9:49:26 PM GMT - Time Source: server- IP address: 174.63.2.65


 Signer megro123@gmail.com entered name at signing as Melissa Grossman
2023-03-08 - 9:53:51 PM GMT- IP address: 104.28.48.74


 Document e-signed by Melissa Grossman (megro123@gmail.com)
Signature Date: 2023-03-08 - 9:53:53 PM GMT - Time Source: server- IP address: 104.28.48.74


 Email viewed by cambysek@yahoo.com
2023-03-08 - 10:33:50 PM GMT- IP address: 104.28.124.104


 Email viewed by jimmy@kingcommunities.com
2023-03-09 - 1:50:49 AM GMT- IP address: 24.9.114.180


 Signer jimmy@kingcommunities.com entered name at signing as James King
2023-03-09 - 1:51:19 AM GMT- IP address: 24.9.114.180


 Document e-signed by James King (jimmy@kingcommunities.com)
Signature Date: 2023-03-09 - 1:51:21 AM GMT - Time Source: server- IP address: 24.9.114.180


 Email viewed by Jonah Staller (jonahstaller@msn.com)
2023-03-09 - 4:18:45 PM GMT- IP address: 104.28.48.213

 Document e-signed by Jonah Staller (jonahstaller@msn.com)
Signature Date: 2023-03-09 - 4:21:13 PM GMT - Time Source: server- IP address: 24.9.115.148

 Email viewed by cambysek@yahoo.com
2023-03-09 - 4:41:47 PM GMT- IP address: 104.28.111.137

 Signer cambysek@yahoo.com entered name at signing as Cambyse keshavarz
2023-03-09 - 4:42:38 PM GMT- IP address: 8.9.46.204

 Document e-signed by Cambyse keshavarz (cambysek@yahoo.com)
Signature Date: 2023-03-09 - 4:42:40 PM GMT - Time Source: server- IP address: 8.9.46.204

 Agreement completed.
2023-03-09 - 4:42:40 PM GMT