

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

South Fork Water & Sanitation District
P.O. Box 303
South Fork, Colorado 81154
Emily Cruz
719-873-5860
sfsan@qwestoffice.net

For the Year Ended  
12/31/2022  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

## CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

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

<b>See Independent Accountants' Compilation Report</b>

**PREPARER (SIGNATURE REQUIRED)**

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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Enterprise Fund	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 930,346	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 109,521	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ (2,692)	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]		
	All Other Assets [specify...]			Property Tax Receivable and Due from Other Entities	\$ 10,537	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	<b>Total Current Assets</b>	\$ 1,047,712	\$ -
1-7		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 655,134	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ -	\$ -	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 1,702,846	\$ -
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 1,702,846	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 10,182	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 6,553	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 7,128	\$ -
1-21	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	\$ 23,863	\$ -
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	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	\$ -	\$ -	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	\$ 23,863	\$ -
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ -	\$ -	Deferred System Development Fee	\$ 258,796	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other Deferred Property Tax	\$ 11,367	\$ -
1-30	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	\$ 270,163	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 655,134	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 753,686	\$ -
1-37	<b>Add lines 1-31 through 1-36</b> This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ -	\$ -	<b>Add lines 1-31 through 1-36</b> This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 1,408,820	\$ -
1-38	<b>Add lines 1-27, 1-30 and 1-37</b> This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	<b>Add lines 1-27, 1-30 and 1-37</b> This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 1,702,846	\$ -

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
		Fund*	Fund*		Enterprise Fund	Fund*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ 13,436	\$ -		
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 13,436	\$ -		
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	\$ 335,365	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 2,800	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 147,412	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other [specify...]:	\$ -	\$ -	All Other Miscellaneous	\$ 25,287	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 524,300	\$ -		
<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 [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -		
2-29	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>	
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 524,300	\$ -	\$ 524,300	

**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
		Fund*	Fund*		Enterprise Fund	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 21,504	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 145,089	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 15,478	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 14,753	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 500	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 6,667	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 29,312	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 1,404	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 32,947	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 137,343	\$ -	
	<b>Debt Service</b>			<b>Debt Service</b>			
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 Miscellaneous:	\$ 86	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	\$ -	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ 405,083	\$ -	
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>TOTAL EXPENSES</b>	\$ 405,083	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ 29,977	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 137,343	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$ -	\$ -	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ 107,366	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-22, less line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 226,583	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,182,237	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 1,408,820	\$ -	

**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: <div style="border: 1px solid black; padding: 2px; width: 450px; margin-top: 5px;">Not applicable</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; width: 450px; margin-top: 5px;">Not applicable</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)	<input type="checkbox"/>	<input type="checkbox"/>	

	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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES                      NO

4-5	Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much? <div style="border: 1px solid black; padding: 2px; width: 100px; margin-top: 5px;">\$ -</div>			
Date the debt was authorized:	<div style="border: 1px solid black; padding: 2px; width: 100px; margin-top: 5px;"></div>			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much? <div style="border: 1px solid black; padding: 2px; width: 100px; margin-top: 5px;">\$ -</div>			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding? <div style="border: 1px solid black; padding: 2px; width: 100px; margin-top: 5px;">\$ -</div>			
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is being leased? <div style="border: 1px solid black; padding: 2px; width: 350px; margin-top: 5px;"></div>			
	What is the original date of the lease? <div style="border: 1px solid black; padding: 2px; width: 350px; margin-top: 5px;"></div>			
	Number of years of lease? <div style="border: 1px solid black; padding: 2px; width: 350px; margin-top: 5px;"></div>			
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	What are the annual lease payments? <div style="border: 1px solid black; padding: 2px; width: 100px; margin-top: 5px;">\$ -</div>			

## 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	\$ 930,346	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 930,346
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 CSAFE	\$ 109,521	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 109,521
TOTAL CASH AND INVESTMENTS		\$ 1,039,867

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: <div style="border: 1px solid black; padding: 2px; width: 450px; 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?  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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 21,270	\$ -	\$ -	\$ 21,270
Buildings	\$ 266,461	\$ 137,343	\$ -	\$ 403,804
Machinery and equipment	\$ 140,952	\$ -	\$ -	\$ 140,952
Furniture and fixtures	\$ 7,388	\$ -	\$ -	\$ 7,388
Infrastructure	\$ 2,140,304	\$ -	\$ -	\$ 2,140,304
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (Land Improvements and Easements):	\$ 56,108	\$ -	\$ -	\$ 56,108
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (2,084,715)	\$ (29,977)	\$ -	\$ (2,114,692)
<b>TOTAL</b>	<b>\$ 547,768</b>	<b>\$ 107,366</b>	<b>\$ -</b>	<b>\$ 655,134</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

\* YES NO Please use this space to provide any explanations or comments:

- 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.):	\$	-
State contribution amount:	\$	-
Other (gifts, donations, etc.):	\$	-
<b>TOTAL</b>	<b>\$</b>	<b>-</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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
If yes:	Please indicate the amount appropriated for each fund separately for the year reported														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: left; padding: 5px;">Governmental/Proprietary Fund Name</th> <th style="text-align: right; padding: 5px;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Enterprise Fund</td> <td style="text-align: right; padding: 5px;">\$ 712,625</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="text-align: right; padding: 5px;">\$ -</td> </tr> </tbody> </table>		Governmental/Proprietary Fund Name	Total Appropriations By Fund	Enterprise Fund	\$ 712,625		\$ -		\$ -		\$ -				
Governmental/Proprietary Fund Name	Total Appropriations By Fund														
Enterprise Fund	\$ 712,625														
	\$ -														
	\$ -														
	\$ -														

## 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"/>	
<small>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.</small>				

## 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: 150px; 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: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>								
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-4	Please indicate what services the entity provides:	<input style="width: 450px; 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: 450px; 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;"> <tbody> <tr> <td style="padding: 5px;">Bond Redemption mills</td> <td style="text-align: right; padding: 5px;">0.000</td> </tr> <tr> <td style="padding: 5px;">General/Other mills</td> <td style="text-align: right; padding: 5px;">0.329</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 5px;"><b>Total mills</b></td> <td style="text-align: right; padding: 5px;"><b>0.329</b></td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	0.329	<b>Total mills</b>	<b>0.329</b>		
Bond Redemption mills	0.000								
General/Other mills	0.329								
<b>Total mills</b>	<b>0.329</b>								

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



## 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	Darrel W. Gillespie	I, <u>Darrel W. Gillespie</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Darrel W. Gillespie</u> Date: <u>03/24/2023</u> My term Expires: <u>05/02/2023</u>
2	Thomas J. Slade	I, <u>Thomas J. Slade</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Thomas J. Slade</u> Date: <u>03/24/2023</u> My term Expires: <u>04/30/2025</u>
3	Elenore S. Fluck	I, <u>Elenore S. Fluck</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Elenore S. Fluck</u> Date: <u>03/24/2023</u> My term Expires: <u>05/06/2025</u>
4	Darrell T. Davis	I, <u>Darrell T. Davis</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Darrell T. Davis</u> Date: <u>03/28/2023</u> My term Expires: <u>05/02/2023</u>
5	Robert James Navara	I, <u>Robert James Navara</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Robert James Navara</u> Date: <u>03/27/2023</u> My term Expires: <u>05/01/2024</u>
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____



**SIGNATURE CERTIFICATE**



**REFERENCE NUMBER**  
27CA6BC3-B449-49BD-8B4E-6AD0571594C6

TRANSACTION DETAILS	DOCUMENT DETAILS
<p><b>Reference Number</b> 27CA6BC3-B449-49BD-8B4E-6AD0571594C6</p> <p><b>Transaction Type</b> Signature Request</p> <p><b>Sent At</b> 03/24/2023 13:22 EDT</p> <p><b>Executed At</b> 03/28/2023 12:27 EDT</p> <p><b>Identity Method</b> email</p> <p><b>Distribution Method</b> email</p> <p><b>Signed Checksum</b> be01cebd0786c3283960b5ebac46184bb2c104dba44ee70211ff3757c65f5e57</p> <p><b>Signer Sequencing</b> Disabled</p> <p><b>Document Passcode</b> Disabled</p>	<p><b>Document Name</b> 2022 Exemption</p> <p><b>Filename</b> 2022_exemption.pdf</p> <p><b>Pages</b> 13 pages</p> <p><b>Content Type</b> application/pdf</p> <p><b>File Size</b> 462 KB</p> <p><b>Original Checksum</b> f6abbefbc1044b513e821a8083cf1ef9388d23239fa89ff1c4377e0c3c08b43b</p>

**SIGNERS**


SIGNER	E-SIGNATURE	EVENTS
<p><b>Name</b> DARREL GILLESPIE</p> <p><b>Email</b> sfsan@sfwsd.org</p> <p><b>Components</b> 5</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 58542335929f7e3f9d49bad8f555cb919bc8b90aecf11f6940a1c74e01554ece</p> <p><b>IP Address</b> 8.8.230.147</p> <p><b>Device</b> Microsoft Edge via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> 0290E871</p>	<p><b>Viewed At</b> 03/28/2023 12:27 EDT</p> <p><b>Identity Authenticated At</b> 03/28/2023 12:27 EDT</p> <p><b>Signed At</b> 03/28/2023 12:27 EDT</p>
<p><b>Name</b> ROBERT NAVARA</p> <p><b>Email</b> rob@outdoordepot.biz</p> <p><b>Components</b> 5</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> 6d04aa40e7d17733e9c09f2999a81e31aa7923d0cf5ecd351f69128f1a2af72f</p> <p><b>IP Address</b> 216.245.77.196</p> <p><b>Device</b> Microsoft Edge via Windows</p> <p><b>Typed Signature</b> </p> <p><b>Signature Reference ID</b> 75BB2A1F</p>	<p><b>Viewed At</b> 03/27/2023 14:26 EDT</p> <p><b>Identity Authenticated At</b> 03/27/2023 14:34 EDT</p> <p><b>Signed At</b> 03/27/2023 14:34 EDT</p>
<p><b>Name</b> DARRELL DAVIS</p> <p><b>Email</b> sfsan@sfwsd.org</p> <p><b>Components</b> 5</p>	<p><b>Status</b> signed</p> <p><b>Multi-factor Digital Fingerprint Checksum</b> b67d0a3798cbd66cd27759797a4dcdbe7b2517b84ebf569bb1fd1311fe444cee</p> <p><b>IP Address</b></p>	<p><b>Viewed At</b> 03/24/2023 15:14 EDT</p> <p><b>Identity Authenticated At</b> 03/24/2023 15:31 EDT</p> <p><b>Signed At</b> 03/24/2023 15:31 EDT</p>

8.8.230.147

**Device**

Microsoft Edge via Windows

**Typed Signature**



**Signature Reference ID**

A5B74CDA

**Name**

TOM SLADE

**Email**

tomslade@q.com

**Components**

5

**Status**

signed

**Multi-factor Digital Fingerprint Checksum**

cb7e9e983e570fff7e54709e0984dc9e7c0ea24c42f80b7b29bdc5f5ee40ad9d

**IP Address**

71.34.128.36

**Device**

Chrome via Windows

**Drawn Signature**



**Signature Reference ID**

689C9000

**Signature Biometric Count**

8

**Viewed At**

03/24/2023 13:56 EDT

**Identity Authenticated At**

03/24/2023 14:00 EDT

**Signed At**

03/24/2023 14:00 EDT

**Name**

ELENORE FLUCK

**Email**

ellie@southforktittle.com

**Components**

5

**Status**

signed

**Multi-factor Digital Fingerprint Checksum**

b06a7f01d33d88cf714014d32b6a06cf06b7ee4d8253c977b755afcd3885ba1

**IP Address**

207.224.8.44

**Device**

Microsoft Edge via Windows

**Drawn Signature**



**Signature Reference ID**

10F5620D

**Signature Biometric Count**

5

**Viewed At**

03/24/2023 13:23 EDT

**Identity Authenticated At**

03/24/2023 13:28 EDT

**Signed At**

03/24/2023 13:28 EDT

## AUDITS

TIMESTAMP	AUDIT
03/24/2023 13:22 EDT	WSBCPA ShareFile (sharefile@wsbcpa.com) created document '2022_exemption.pdf' on Chrome via Windows from 216.245.78.188.
03/24/2023 13:22 EDT	ROBERT NAVARA (rob@outdoordepot.biz) was emailed a link to sign.
03/24/2023 13:22 EDT	TOM SLADE (tomslade@q.com) was emailed a link to sign.
03/24/2023 13:22 EDT	DARRELL DAVIS (sfsan@sfwsd.org) was emailed a link to sign.
03/24/2023 13:22 EDT	DARREL GILLESPIE (darrel.gillespie15@gmail.com) was emailed a link to sign.
03/24/2023 13:22 EDT	ELENORE FLUCK (ellie@southforktittle.com) was emailed a link to sign.
03/24/2023 13:23 EDT	ELENORE FLUCK (ellie@southforktittle.com) viewed the document on Microsoft Edge via Windows from 207.224.8.44.
03/24/2023 13:28 EDT	ELENORE FLUCK (ellie@southforktittle.com) authenticated via email on Microsoft Edge via Windows from 207.224.8.44.
03/24/2023 13:28 EDT	ELENORE FLUCK (ellie@southforktittle.com) signed the document on Microsoft Edge via Windows from 207.224.8.44.
03/24/2023 13:56 EDT	TOM SLADE (tomslade@q.com) viewed the document on Chrome via Windows from 71.34.128.36.

03/24/2023 14:00 EDT TOM SLADE (tomslade@q.com) authenticated via email on Chrome via Windows from 71.34.128.36.

03/24/2023 14:00 EDT TOM SLADE (tomslade@q.com) signed the document on Chrome via Windows from 71.34.128.36.

03/24/2023 15:13 EDT DARRELL DAVIS (sfsan@sfwsd.org) viewed the document on Microsoft Edge via Windows from 8.8.230.147.

03/24/2023 15:13 EDT DARRELL DAVIS (sfsan@sfwsd.org) viewed the document on Microsoft Edge via Windows from 54.163.106.158.

03/24/2023 15:14 EDT DARRELL DAVIS (sfsan@sfwsd.org) viewed the document on Chrome via Windows from 173.234.147.250.

03/24/2023 15:31 EDT DARRELL DAVIS (sfsan@sfwsd.org) authenticated via email on Microsoft Edge via Windows from 8.8.230.147.

03/24/2023 15:31 EDT DARRELL DAVIS (sfsan@sfwsd.org) signed the document on Microsoft Edge via Windows from 8.8.230.147.

03/25/2023 16:10 EDT ROBERT NAVARA (rob@outdoordepot.biz) viewed the document on Microsoft Edge via Windows from 216.245.77.196.

03/27/2023 14:26 EDT ROBERT NAVARA (rob@outdoordepot.biz) viewed the document on Microsoft Edge via Windows from 216.245.77.196.

03/27/2023 14:34 EDT ROBERT NAVARA (rob@outdoordepot.biz) authenticated via email on Microsoft Edge via Windows from 216.245.77.196.

03/27/2023 14:34 EDT ROBERT NAVARA (rob@outdoordepot.biz) signed the document on Microsoft Edge via Windows from 216.245.77.196.

03/28/2023 11:39 EDT DARREL GILLESPIE (darrel.gillespie15@gmail.com) was emailed a reminder.

03/28/2023 11:51 EDT DARREL GILLESPIE (darrel.gillespie15@gmail.com) was emailed a reminder.

03/28/2023 12:06 EDT WSBCPA ShareFile (sharefile@wsbcpa.com) modified the email for DARREL GILLESPIE to 'sfsan@sfwsd.org'.

03/28/2023 12:06 EDT WSBCPA ShareFile (sharefile@wsbcpa.com) modified a signer email for '2022\_exemption.pdf' on Chrome via Windows from 216.245.78.188.

03/28/2023 12:06 EDT DARREL GILLESPIE (sfsan@sfwsd.org) was emailed a link to sign.

03/28/2023 12:06 EDT DARREL GILLESPIE (sfsan@sfwsd.org) was emailed a reminder.

03/28/2023 12:25 EDT DARREL GILLESPIE (sfsan@sfwsd.org) viewed the document on Microsoft Edge via Windows from 8.8.230.147.

03/28/2023 12:25 EDT DARREL GILLESPIE (sfsan@sfwsd.org) viewed the document on Microsoft Edge via Windows from 3.231.40.112.

03/28/2023 12:27 EDT DARREL GILLESPIE (sfsan@sfwsd.org) viewed the document on Chrome via Windows from 176.113.73.61.

03/28/2023 12:27 EDT DARREL GILLESPIE (sfsan@sfwsd.org) authenticated via email on Microsoft Edge via Windows from 8.8.230.147.

03/28/2023 12:27 EDT DARREL GILLESPIE (sfsan@sfwsd.org) signed the document on Microsoft Edge via Windows from 8.8.230.147.

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
South Fork Water and Sanitation District  
South Fork, Colorado

Management is responsible for the accompanying financial statements of South Fork Water and Sanitation District (the District), which comprise the balance sheet as of December 31, 2022, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor, were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of South Fork Water and Sanitation District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

March 8, 2023

**Certified Public Accountants**

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | [wsbcpa.com](http://wsbcpa.com)