

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

South Evergreen Water District
P.O. Box 2830
Evergreen, CO 80437

For the Year Ended  
12/31/23  
or fiscal year ended:

**CONTACT PERSON  
PHONE  
EMAIL**

Nicki Simonson
303-674-3379, Ext. 203
nicki@jsimonson.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**

Judy Simonson
President
Simonson & Associates, Inc.
P.O. Box 2830, Evergreen, CO 80437
303-506-0535

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
----------------------------------------------	---------------

	<p style="font-size: 1.2em; color: blue;">3-25-24</p>
-----------------------------------------------------------------------------------	-------------------------------------------------------

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## 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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental:	\$ -	
2-7		\$ -	
2-8		\$ -	
2-9		\$ -	
2-10	Charges for services	\$ 71,270	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 2,241	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds <span style="float: right;">(th line 4-4, column 2)</span>	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received <span style="float: right;">(should agree with line 4-4)</span>	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): Late Fees	\$ 770	
2-22		\$ -	
2-23		\$ -	
2-24	<b>(add lines 2-1 through 2-23) TOTAL REVENUE</b>	<b>\$ 74,281</b>	

## 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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 3,591	
3-2	Salaries	\$ 1,050	
3-3	Payroll taxes	\$ 80	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,759	
3-7	Accounting and legal fees	\$ 9,009	
3-8	Repair and maintenance	\$ 8,345	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
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 <span style="float: right;">(should agree with Part 4)</span>	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advances <span style="float: right;">(should agree with line 4-4)</span>	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan <span style="float: right;">(should agree to line 7-2)</span>	\$ -	
3-22	Contribution to Fire & Police Pension <span style="float: right;">(should agree to line 7-2)</span>	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	<b>3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 24,834</b>	

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.

		Yes	No
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b>	<input type="checkbox"/>	<input type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive	Outstanding at end of prior year*	Issued during year
	General obligation bonds	\$ -	\$ -
	Revenue bonds	\$ -	\$ -
	Notes/Loans	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87	\$ -	\$ -
	Developer Advances	\$ -	\$ -
	Other (specify):	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -

\*\*Subscription Based Information Technology Arrangements \*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? \$ -		
	Date the debt was authorized:		
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? \$ -		
4-7	Does the entity have debt that has been refinanced that it is still res	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? \$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased?		
	What is the original date of the		
	Number of years of lease?		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments? \$ -		

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if need

## 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	\$ 7,493	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ 7,493
	Investments (if investment is a mutual fund, please list underlying investments):		
	Colotrust	\$ 52,215	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ 52,215
	<b>Total Cash and Investments</b>		\$ 59,708

Please answer the following questions 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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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:

Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 398,731	\$ -	\$ -	\$ 398,731
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization	\$ (18,771)	\$ (10,726)	\$ -	\$ (29,497)
<b>TOTAL</b>	<b>\$ 479,960</b>	<b>\$ (10,726)</b>	<b>\$ -</b>	<b>\$ 469,234</b>

\*must tie to prior year ending balance

**Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:**

## 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, et	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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

\$ -
------

**Part 7 - Please use this space to provide any explanations or comments:**

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the approp

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 85,508

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

	Please answer the following question by marking in the appropriate box	Yes	No
<b>9-1</b>	<b>Is the entity in compliance with all the provisions of TABOR [State Constitution,</b> <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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

	Please answer the following questions by marking in the appropriate boxes.	Yes	No						
<b>10-1</b>	<b>Is this application for a newly formed governmental entity?</b> If yes: <b>Date of formation:</b> <input style="width: 200px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>10-2</b>	<b>Has the entity changed its name in the past or current year?</b>  If yes: <b>Please list the NEW name &amp; PRIOR name:</b> <input style="width: 300px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>10-3</b>	<b>Is the entity a metropolitan district?</b> <b>Please indicate what services the entity provides:</b> <input style="width: 300px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>10-4</b>	<b>Does the entity have an agreement with another government to</b> If yes: <b>List the name of the other governmental entity and the services provided:</b> <input style="width: 300px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>10-5</b>	<b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.]</b> If yes: <b>Date Filed:</b> <input style="width: 200px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>10-6</b>	<b>Does the entity have a certified Mill Levy?</b> If yes: <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Bond Redemption mills</td> <td style="border: 1px solid black; width: 100px; text-align: center;">-</td> </tr> <tr> <td style="padding: 2px;">General/Other mills</td> <td style="border: 1px solid black; width: 100px; text-align: center;">-</td> </tr> <tr> <td style="padding: 2px;">Total mills</td> <td style="border: 1px solid black; width: 100px; text-align: center;">-</td> </tr> </table>	Bond Redemption mills	-	General/Other mills	-	Total mills	-	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bond Redemption mills	-								
General/Other mills	-								
Total mills	-								
<b>10-7</b>	<b><span style="color: red;">NEW 2023!</span> If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.] If</b> <input style="width: 300px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

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



## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### 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.

<b>Print the names of ALL members of current governing body below.</b>	<b>A MAJORITY of the members of the governing body must sign below.</b>
------------------------------------------------------------------------	-------------------------------------------------------------------------

SOUTH EVERGREEN WATER DISTRICT

**RESOLUTION FOR EXEMPTION FROM AUDIT**

**2024 Resolution No. 2**

29-1-604, C.R.S.

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE SOUTH EVERGREEN WATER DISTRICT, STATE OF COLORADO.

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

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

WHEREAS, neither revenue nor expenditures for South Evergreen Water District exceeded \$100,000 for Fiscal Year 2023; and

WHEREAS, an application for exemption from audit for South Evergreen Water District has been prepared by Judy Simonson, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the South Evergreen Water District that the application for exemption from audit for South Evergreen Water District for the Fiscal Year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the South Evergreen Water 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 South Evergreen Water District for the fiscal year ended December 31, 2023.

ADOPTED AND APPROVED this 26th day of February, 2024.

SOUTH EVERGREEN WATER DISTRICT

By: *Louise Decker*  
Louise Decker, President

ATTEST:

By: *Wendy Moore*  
Wendy Moore, Secretary

Board Member	Date Term Expired	Board Member
Louise Decker	2027	<u><i>Louise Decker</i></u>
Ann English	2027	<u><i>Ann English</i></u>
Wendy Moore	2025	<u><i>Bruce Newell</i></u>
Bruce Newell	2025	<u><i>Wendy Moore</i></u>
Earl Waggoner	2027	<u><i>Earl Waggoner</i></u>