

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

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

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

CONTACT PERSON  
PHONE  
EMAIL

### 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

Darla Johnson
Bookkeeper
8301 E Prentice Ave Suite 303 Greenwood Village CO 80111
720-733-8181

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	<p>9.16.2024</p>

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> (MODIFIED ACCRUAL BASIS)	<b>PROPRIETARY</b> (CASH OR BUDGETARY BASIS)
	<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 will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	zero	
2-2	Specific ownership	zero	
2-3	Sales and use	zero	
2-4	Other (specify):	zero	
2-5	Licenses and permits	zero	
2-6	Intergovernmental: Grants	zero	
2-7	Conservation Trust Funds (Lottery)	zero	
2-8	Highway Users Tax Funds (HUTF)	zero	
2-9	Other (specify):	zero	
2-10	Charges for services	zero	
2-11	Fines and forfeits	zero	
2-12	Special assessments	zero	
2-13	Investment income	zero	
2-14	Charges for utility services	zero	
2-15	Debt proceeds (should agree with line 4-4, column 2)	zero	
2-16	Lease proceeds	zero	
2-17	Developer Advances received (should agree with line 4-4)	zero	
2-18	Proceeds from sale of capital assets	zero	
2-19	Fire and police pension	zero	
2-20	Donations	zero	
2-21	Other (specify):	zero	
2-22		zero	
2-23		zero	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE \$	-	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	zero	
3-2	Salaries	zero	
3-3	Payroll taxes	zero	
3-4	Contract services	zero	
3-5	Employee benefits	zero	
3-6	Insurance	zero	
3-7	Accounting and legal fees	zero	
3-8	Repair and maintenance	zero	
3-9	Supplies	zero	
3-10	Utilities and telephone	zero	
3-11	Fire/Police	zero	
3-12	Streets and highways	zero	
3-13	Public health	zero	
3-14	Capital outlay	zero	
3-15	Utility operations	zero	
3-16	Culture and recreation	zero	
3-17	Debt service principal (should agree with Part 4)	zero	
3-18	Debt service interest	zero	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	zero	
3-20	Repayment of Developer Advance Interest	zero	
3-21	Contribution to pension plan (should agree to line 7-2)	zero	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	zero	
3-23	Other (specify):		
3-24		zero	
3-25		zero	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES \$	-	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		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 below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<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 numbers)		
	Outstanding at end of prior year	Issued during year	Retired during year
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

**\*\*Subscription Based Information Technology Arrangements**

**\*Must agree to prior year-end balance**

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Date the debt was authorized:		
	\$ 10,000,000.00		
	11.05.2013		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-8	Does the entity have any lease agreements? If yes: What is being leased?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What is the original date of the lease?		
	Number of years of lease?		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?		
	\$ -		

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

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	zero	
5-2	Certificates of deposit	zero	
	<b>Total Cash Deposits</b>		\$ -
	Investments (if investment is a mutual fund, please list underlying investments):		
		zero	
5-3		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ -

Please answer the following questions by marking in the appropriate boxes

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

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	zero	\$ -	\$ -	#VALUE!
Buildings	zero	\$ -	\$ -	#VALUE!
Machinery and equipment	zero	\$ -	\$ -	#VALUE!
Furniture and fixtures	zero	\$ -	\$ -	#VALUE!
Infrastructure	zero	\$ -	\$ -	#VALUE!
Construction In Progress (CIP)	zero	\$ -	\$ -	#VALUE!
Leased & SBITA Right-to-Use Assets	zero	\$ -	\$ -	#VALUE!
Other (explain):	zero	\$ -	\$ -	#VALUE!
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	zero	\$ -	\$ -	#VALUE!
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#VALUE!</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?  Yes                       No
- 7-2 Does the entity have a volunteer firefighters' pension plan?  Yes                       No
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
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?

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

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

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

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

Please answer the following question by marking in the appropriate box

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

Yes                      No

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

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

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

Yes                      No

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

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

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	-	
Total mills	-	

Yes	No	N/A
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**NEW 2023!** 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 NO, please explain.

**10-7**

**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 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.

Red Hawk Ranch Water & Sanitation District

8301 E Prentice Avenue, Suite 303

Greenwood Village, CO 80111

January 15, 2024

Resolution/Ordinance from Exemption from Audit

A Resolution/Ordinance Approving An Exemption From Audit for Calendar Year 2022 for Red Hawk Ranch Water & Sanitation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S., and

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

1. WHEREAS, neither revenue nor expenditures for Red Hawk Water & Sanitation District exceeded \$100,000 for the calendar year 2023; and
2. WHEREAS, neither revenues nor expenditures for Red Hawk Ranch Water & Sanitation District exceeded \$750,000 for the calendar year 2023; and

WHEREAS, an application for exemption from audit for Red Hawk Water & Sanitation District has been prepared by Darla Johnson, bookkeeper, and

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

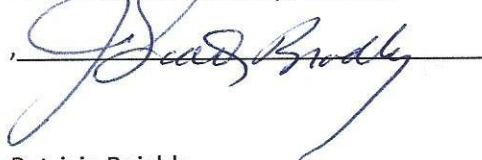
NOW THEREFORE, be it resolved/ordered by the Red Hawk Water and Sanitation District board of the Red Hawk Water and Sanitation District that the application for exemption from audit for Red Hawk Water & Sanitation for the Calendar Year 2021, has been personally reviewed and is approved by the majority of the Red Hawk Ranch Water & Sanitation District Board of Directors of the Red Hawk Ranch Water & Sanitation District; that those members of the Red Hawk Water & Sanitation District Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and become a part of, the application exemption from audit of the Red Hawk Water & Sanitation District for the calendar year ended December 31<sup>st</sup> of 2023.

ADOPTED THIS the 15th day of January 2024

Patricia Reichle Board Member



ATTEST: J Scott Bradley, Witness



Patricia Reichle

May 2024

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RED HAWK RANCH WATER & SANITATION DISTRICT

FORECASTED BUDGET

For the Calendar Year Ended 2024

Budget

Year 2024

REVENUES:

Property Taxes	
Specific Ownership Taxes	
Net Investment Income	
Reimbursable Costs	
Loan to District	<u>\$ 11,500</u>
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>\$ 11,500</u></b>

EXPENDITURES:

General Administration:	
Accounting	1,000
Audit	
Contingency	500
County Treasurer's Fees	
Director Fees	
Election	
Engineering	3,000
Insurance	
Landscape Construction Oversight	
Legal	6,500
Miscellaneous	
Newsletter	
Website Design and Maintenance	
Landscaping Projects	
Capital Outlay	
Operations & Maintenance:	
Landscape Maintenance Utilities	
Landscape Maintenance & Repairs	
Landscaping-Contract	
Retaining Wall	
Tuck Point Repairs	
Debt Service:	

*adapted on May 24, 2024*  
*Sara Bradley*  
*9/16/2024*  
*Patricia Reiche*



Bond Interest	
Bond Principal	
Paying Agent Fee	<u>          </u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 11,000</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	500
<b>Beginning fund balance</b>	<u>          </u> -
<b>Ending fund balances</b>	<b>\$ 500</b>

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name Patricia Reichle	I <u>Patricia Reichle</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>9/22/24</u> My term Expires: _____
Board Member 2	Print Board Member's Name J Scott Bradley	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 3	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 4	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 5	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____