

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hotdocs/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new here policy
 - or--
 - Have you included a resolution?
 - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
 - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier)
 - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osalg>

For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor

Local Government Audit Division

1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

Email: osalg@colleg.gov or Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, **AN AUDIT SHALL BE REQUIRED.**

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS

CHATFIELD WATERSHED AUTHORITY

For the Year Ended
12/31/2023
or fiscal year ended:

CONTACT PERSON PHONE EMAIL

TED W SMAILUM JR, CPA
303 933-4207
TSMAILUM@TWS-CPA.COM

CERTIFICATION OF PREPARER

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

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

TED W SMAILUM JR, CPA
CPA
TWS FINANCIAL
6901 S. PIERCE ST. #200
303 933-4207
ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)

Ted W. Smailum Jr.

DATE PREPARED

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

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
1-1	Assets					
1-1	Cash & Cash Equivalents	\$ 315,054	\$ -	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	\$ -	
1-11	TOTAL ASSETS	\$ 315,054	\$ -	\$ -	\$ -	
	(add lines 1-1 through 1-10)					
	Deferred Outflows of Resources:					
1-12	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-14	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	\$ -	
	(add lines 1-12 through 1-13)					
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 315,054	\$ -	\$ -	\$ -	
	Liabilities					
1-16	Accounts Payable	\$ 29,686	\$ -	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	
1-21	TOTAL CURRENT LIABILITIES	\$ 29,686	\$ -	\$ -	\$ -	
	(add lines 1-16 through 1-20)					
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	\$ -	
1-27	TOTAL LIABILITIES	\$ 29,686	\$ -	\$ -	\$ -	
	(add lines 1-21 through 1-26)					
	Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -	
1-30	TOTAL DEFERRED INFLOWS	\$ -	\$ -	\$ -	\$ -	
	(add lines 1-28 through 1-29)					
	Fund Balance					
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ 285,368	\$ -	\$ -	\$ -	
	Add lines 1-31 through 1-36					
	TOTAL FUND BALANCE	\$ 285,368	\$ -	\$ -	\$ -	
	(This total should be the same as line 3-33)					
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 315,054	\$ -	\$ -	\$ -	
	(This total should be the same as line 1-15)					
	Net Position					
	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	\$ -	\$ -	
	Emergency Reserves	\$ -	\$ -	\$ -	\$ -	
	Other Designations/Reserves	\$ -	\$ -	\$ -	\$ -	
	Restricted	\$ -	\$ -	\$ -	\$ -	
	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	\$ -	\$ -	
	Add lines 1-31 through 1-36					
	TOTAL NET POSITION	\$ -	\$ -	\$ -	\$ -	
	(This total should be the same as line 3-33)					
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	\$ -	\$ -	
	(This total should be the same as line 1-15)					

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund#	Fund#	Fund#	Fund#
2-1	Tax Revenue				
2-1	Property (include mills levied in Question 10-8)	\$	\$	\$	\$
2-2	Specific Ownership	\$	\$	\$	\$
2-3	Sales and Use Tax	\$	\$	\$	\$
2-4	Other Tax Revenue (specify...):	\$	\$	\$	\$
2-5		\$	\$	\$	\$
2-6		\$	\$	\$	\$
2-7		\$	\$	\$	\$
2-8	TOTAL TAX REVENUE	\$	\$	\$	\$
2-9	Licenses and Permits	\$	\$	\$	\$
2-10	Highway Users Tax Funds (HUTF)	\$	\$	\$	\$
2-11	Conservation Trust Funds (Lottery)	\$	\$	\$	\$
2-12	Community Development Block Grant	\$	\$	\$	\$
2-13	Fire & Police Pension	\$	\$	\$	\$
2-14	Grants	\$	\$	\$	\$
2-15	Donations	\$	\$	\$	\$
2-16	Charges for Sales and Services	\$	\$	\$	\$
2-17	Rental Income	\$	\$	\$	\$
2-18	Fines and Forfeits	\$	\$	\$	\$
2-19	Interest/Investment Income	\$	\$	\$	\$
2-20	Tap Fees	\$	\$	\$	\$
2-21	Proceeds from Sale of Capital Assets	\$	\$	\$	\$
2-22	All Other (specify...):	\$	\$	\$	\$
2-23	MEMBERSHIP DUES	\$	\$	\$	\$
2-24	TOTAL REVENUES	\$	\$	\$	\$
	Other Financing Sources				
2-25	Debt Proceeds	\$	\$	\$	\$
2-26	Lease Proceeds	\$	\$	\$	\$
2-27	Developer Advances	\$	\$	\$	\$
2-28	Other (specify...):	\$	\$	\$	\$
2-29		\$	\$	\$	\$
2-30	TOTAL OTHER FINANCING SOURCES	\$	\$	\$	\$
	Other Financing Sources				
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$	\$	\$

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

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.

TOTAL REVENUES AND OTHER FINANCING SOURCES	281,350				
GRAND TOTALS	281,350				

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
3-1	Expenditures					
3-2	General Government	\$ 263,594	\$ -	\$ -	\$ -	
3-3	Judicial	\$ -	\$ -	\$ -	\$ -	
3-4	Law Enforcement	\$ -	\$ -	\$ -	\$ -	
3-5	Fire	\$ -	\$ -	\$ -	\$ -	
3-6	Highways & Streets	\$ -	\$ -	\$ -	\$ -	
3-7	Solid Waste	\$ -	\$ -	\$ -	\$ -	
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -	
3-9	Health	\$ -	\$ -	\$ -	\$ -	
3-10	Culture and Recreation	\$ -	\$ -	\$ -	\$ -	
3-11	Transfers to other districts	\$ -	\$ -	\$ -	\$ -	
3-12	Other [Specify...]:	\$ -	\$ -	\$ -	\$ -	
3-13	Utilities	\$ -	\$ -	\$ -	\$ -	
3-14	Supplies	\$ -	\$ -	\$ -	\$ -	
3-15	Capital Outlay	\$ -	\$ -	\$ -	\$ -	
3-16	Debt Service	\$ -	\$ -	\$ -	\$ -	
3-17	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -	
3-18	Interest	\$ -	\$ -	\$ -	\$ -	
3-19	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	
3-20	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	
3-21	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	
3-22	All Other [Specify...]:	\$ -	\$ -	\$ -	\$ -	
3-23	Add lines 3-1 through 3-21	\$ 263,594	\$ -	\$ -	\$ -	
3-24	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	
3-25	Interfund Transfers (in)	\$ -	\$ -	\$ -	\$ -	
3-26	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	
3-27	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -	
3-28	Depreciation/Amortization (from line 2-28)	\$ -	\$ -	\$ -	\$ -	
3-29	Other Financing Sources (Uses) (from line 3-14)	\$ -	\$ -	\$ -	\$ -	
3-30	Capital Outlay (from line 3-15, 3-18)	\$ -	\$ -	\$ -	\$ -	
3-31	Debt Principal (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	\$ -	\$ -	
3-32	Net Increase (Decrease) in Net Position	\$ -	\$ -	\$ -	\$ -	
3-33	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 17,756	\$ -	\$ -	\$ -	
3-34	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	
3-35	Net Position, January 1 from December 31 prior year report	\$ 297,298	\$ -	\$ -	\$ -	
3-36	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	
3-37	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	
3-38	Sum of Lines 3-30, 3-31, and 3-32	\$ 315,054	\$ -	\$ -	\$ -	
3-39	This total should be the same as line 1-37.	\$ -	\$ -	\$ -	\$ -	
3-40	Grand Total	\$ 263,594	\$ -	\$ -	\$ -	

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? YES NO
- 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

4-4 Please complete the following debt schedule, if applicable. (please only include principal amounts)

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? \$ -
- 4-6 Does the debt was authorized: YES NO
- If yes: Date the debt was authorized: -
- 4-7 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? \$ -

PART 5 - CASH AND INVESTMENTS

Please use this space to provide any explanations or comments:

- 5-1 Please provide the entity's cash deposit and investment balances.
- 5-1 YEAR-END Total of ALL Checking and Savings accounts AMOUNT \$ 315,054 TOTAL \$ 315,054
- 5-2 Certificates of deposit AMOUNT \$ - TOTAL \$ 315,054

Investments (if investment is a mutual fund, please list underlying investments):

	AMOUNT	TOTAL
TOTAL CASH DEPOSITS	\$ -	\$ 315,054
TOTAL INVESTMENTS	\$ -	\$ -
TOTAL CASH AND INVESTMENTS	\$ -	\$ 315,054

- 5-3 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.? YES NO
- 5-4 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: YES NO

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* 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

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?

PART 8 - BUDGET INFORMATION

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: 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 appropriated for each fund separately for the year reported

Governmental/Proprietary/ Fund Name	Total Appropriations By Fund
GENERAL	\$ 399,098
	\$ -
	\$ -
	\$ -

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

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(9)]? 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.

PART 10 - GENERAL INFORMATION

YES

NO

Please use this space to provide any explanations or comments:

10-1 Is this application for a newly formed governmental entity? YES NO

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year? YES NO

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services? YES NO

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

10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	0.000
Total mills	0.000

YES

NO

N/A

10-7 **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. YES NO N/A

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

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? YES NO

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.

MUST Print the names of ALL members of the governing body below. A MAJORITY of the members of the governing body must sign below.

1	<p>Full Name Lesley Dahlkemper</p>	<p>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: _____</p>
2	<p>Full Name Weston Martin</p>	<p>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: _____</p>
3	<p>Full Name Lora Thomas</p>	<p>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: _____</p>
4	<p>Full Name Brent Soderlin</p>	<p>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: _____</p>
5	<p>Full Name Laura Cavey</p>	<p>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: _____</p>
6	<p>Full Name _____</p>	<p>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: _____</p>
7	<p>Full Name _____</p>	<p>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: _____</p>