

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

CRAWFORD WATER CONSERVANCY DISTRICT
183 HIGHWAY 82
CRAWFORD, CO 81415

For the Year Ended
12/31/2024
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

TERESA PAGOHE SECRETARY TREASURER
978-216-8217
nor@northsareac@gmail.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 expenditures 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

RANDALL W FISHER
CPA
RANDALL W FISHER CPA PC
PO BOX 78, LENOR CITY, TN 37771
978-778-8113
CPA

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

(No exemption shall be granted prior to the close of said fiscal year.)

RANDALL W FISHER CPA

1/27/2025

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 (b) (3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed

P

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)			Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		Fund*	Fund*	Fund*		Fund*	Fund*
Assets							
1-1	Cash & Cash Equivalents	\$	\$	\$	Cash & Cash Equivalents	\$ 149,674	\$
1-2	Investments	\$	\$	\$	Investments	\$	\$
1-3	Receivables	\$	\$	\$	Receivables	\$	\$
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	\$	\$	\$		\$	\$
1-6	Lease Receivable (as Lessor)	\$	\$	\$	Total Current Assets	\$ 149,674	\$
1-7	Other (specify:)	\$	\$	\$	Capital & Right to Use Assets, net (from Part 4-4)	\$ 1,448,333	\$
1-8		\$	\$	\$	Other Long Term Assets (specify:)	\$	\$
1-9		\$	\$	\$		\$	\$
1-10		\$	\$	\$		\$	\$
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	\$	\$	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,697,907	\$
Deferred Outflows of Resources							
1-12	(specify:)	\$	\$	\$	(specify:)	\$	\$
1-13	(specify:)	\$	\$	\$	(specify:)	\$	\$
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	\$	\$	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	\$
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	\$	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,697,907	\$
Liabilities							
1-16	Accounts Payable	\$	\$	\$	Accounts Payable	\$	\$
1-17	Accrued Payroll and Related Liabilities	\$	\$	\$	Accrued Payroll and Related Liabilities	\$	\$
1-18	Unearned 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	\$	\$
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	\$	\$	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	\$
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	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$	\$	\$	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$	\$
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$	\$	\$	Personnel/OPES Related	\$	\$
1-29	Lease related (as lessor)	\$	\$	\$	Other (specify:)	\$	\$
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	\$	\$	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	\$
Fund Balance							
1-31	Nonspendable (prepaid)	\$	\$	\$	Net Investment in Capital and Right to Use Assets	\$	\$
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	\$ 1,697,907	\$
1-37	Add lines 1-31 through 1-36 This total should be the same as line 1-30 TOTAL FUND BALANCE	\$	\$	\$	Add lines 1-31 through 1-36 This total should be the same as line 1-30 TOTAL NET POSITION	\$ 1,697,907	\$
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	\$	\$	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 1,697,907	\$

Please use this space to provide explanation of any item on this page.

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund#	Fund#	Fund#		Fund#	Fund#
Tax Revenue					Tax Revenue		
2-1	Property (include into item in question 18-1)	\$ -	\$ -	\$ -	Property (include into item in question 18-1)	\$ 9,164	\$ -
2-2	Specific Ownership	\$ -	\$ -	\$ -	Specific Ownership	\$ 1,152	\$ -
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	Add lines 2-1 through 2-7	\$ -	\$ -	\$ -	Add lines 2-1 through 2-7	\$ 10,316	\$ -
	TOTAL TAX REVENUE				TOTAL TAX REVENUE		
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 (CTF)	\$ -	\$ -	\$ -	Conservation Trust Funds (CTF)	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ -	Grants	\$ 197,175	\$ -
2-15	Donations	\$ -	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ 93,821	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	\$ -	Interest/Investment Income	\$ 336	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	All Other (specify:)	\$ -	\$ -	\$ -	All Other (specify:)	\$ -	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-9 through 2-23	\$ -	\$ -	\$ -	Add lines 2-9 through 2-23	\$ 301,748	\$ -
	TOTAL REVENUES				TOTAL REVENUES		
Other Financing Sources					Other Financing Sources		
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	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	Add lines 2-25 through 2-28	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES				TOTAL OTHER FINANCING SOURCES		
2-30	Add lines 2-24 and 2-29	\$ -	\$ -	\$ -	Add lines 2-24 and 2-29	\$ 301,748	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES				TOTAL REVENUES AND OTHER FINANCING SOURCES		
2-31					GRAND TOTALS (ALL FUNDS)	\$ 301,748	\$ -

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - STOP.
 ...You may not use this form. An audit may be required. See Section 26-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

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

Line #	Description	Governmental Funds			Description	Proprietary-Fiduciary Funds	
		Fund#	Fund#	Fund#		Fund#	Fund#
Expenditures					Expenses		
3-1	General Government	\$ -	\$ -	\$ -	General Operating & Administrative	\$ 3,004	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ 41,260	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ 3,414	\$ -
3-4	Fire	\$ -	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ 11,120	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	Accounting and Legal Fees	\$ 1,915	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ 60,410	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	Supplies	\$ 7,065	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ 6,865	\$ -
3-11	Other (specify)	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Other (specify)	\$ -	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	Capital Outlay	\$ 310,377	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount on F-4)	\$ -	\$ -	\$ -	Principal (should match amount on F-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 (specify)	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23	\$ -	\$ -	\$ -	Add lines 3-1 through 3-23	\$ 445,362	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	TOTAL EXPENSES	\$ 445,362	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$ 445,362	\$ -
3-26	Interfund Transfers (in)	\$ -	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -
3-27	Interfund Transfers (out)	\$ -	\$ -	\$ -	Other (specify) (enter negative for expenses)	\$ -	\$ -
3-28	Other Expenditures (Revenue)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ (30,000)	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 3-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 310,377	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31)	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30, and 3-31, subtract line 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ 270,527	\$ -
	TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -			
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-36 less line 3-24 less line 3-32	\$ -	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-36 less line 3-24 plus line 3-32, less line 3-26	\$ 126,913	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,470,994	\$ -
3-35	Prior Period Adjustment (NBUSI explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (NBUSI explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37	\$ -	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37	\$ 1,597,907	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE THAN \$750,000 - SIOR.
 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.

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

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 No is checked, skip to question 4-3) (If Yes is checked, please attach a copy of the entity's debt repayment schedule)	X	[]	Please use this space to provide any explanations or comments.
4-2 Is the debt repayment schedule attached? If no, MUST explain:	[]	[]	
4-3 Is the entity current in its debt service payments? If no, MUST explain:	[]	[]	

Please complete the following debt schedule, if applicable: (Please only include principal amounts) (Enter all amounts as positive numbers)	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 88)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other liability	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

** Subscription-Based Information Technology Arrangements

Please answer the following questions by marking the appropriate boxes.

	Yes	No	
4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end (Section 29-1469a(2) C.R.S.)? If yes: How much? \$ - Date the debt was authorized: []	[]	[]	Please use this space to provide any explanations or comments.
4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? \$ - Date of the most recent Service Plan: []	[]	[]	
4-7 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ 300,000	[]	[]	
4-8 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	[]	[]	
4-9 Does the entity have any lease agreements? If yes: What is being leased? N/A What is the original date of the lease? N/A Number of years of lease? N/A Is the lease subject to annual appropriation? [] What are the annual lease payments? \$ -	[]	[]	

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	\$ 149,574		Please use this space to provide any explanations or comments.
5-2 Certificates of deposit	\$ -		
5-3 Investments in fund pools, direct underlying investments, etc.		\$ 149,574	
TOTAL INVESTMENTS			
TOTAL CASH AND INVESTMENTS		\$ 149,574	

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.?	[]	[]	[]
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:	[]	[]	[]

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions 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? (If "No" is checked, skip the rest of Part 6) (1) (1)
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-505, C.R.S.? If no, MUST explain: (1) (1)

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	\$ 1,029,312	\$ -	\$ -	\$ 1,029,312
Machinery and equipment	\$ 68,537	\$ -	\$ -	\$ 68,537
Furniture and fixtures	\$ 3,213	\$ -	\$ -	\$ 3,213
Infrastructure	\$ 224,931	\$ 310,377	\$ -	\$ 535,308
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)	\$ (148,187)	\$ -	\$ 39,850	\$ (188,037)
TOTAL	\$ 1,177,866	\$ 310,377	\$ 39,850	\$ 1,448,333

* Must agree to prior year-end balance.
 ** Current year-end asset additions should be reported as annual entry on line 6-4 and compared to reconciling with the government's capital report. Please explain any discrepancies.

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate box. Yes No Please use this space to provide any explanations or comments.

- 7-1 Does the entity have an "old hire" firefighters' pension plan? (1) (1)
- 7-2 Does the entity have a volunteer firefighters' pension plan? (1) (1)

7-3 Who administers the plan? N/A

Indicate the contributions from:

Fed (specify % below this)	\$ -
State contribution amount	\$ -
Other (specify below this)	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 17? \$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box.

	Yes	No	N/A
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, BUST explain:	<input 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, BUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If yes: Please indicate the amount appropriated for each fund separately for the year reported.
(Please make sure each individual fund's appropriation agrees to how the budget was adapted. Do not combine funds.)

Governmental/Proprietary Fund Name	Total Appropriation By Fund
OPERATING EXPENSES	\$ 110,855
CAPITAL OUTLAY	\$ 300,000
DEBT SERVICE	\$ 17,640
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box.

	Yes	No
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input type="checkbox"/>	<input type="checkbox"/>

Some jurisdictions exempt the entity from the provisions of TABOR. If you are exempt, please provide the name of the exemption and the statute that provides for the exemption.

PART 10 - GENERAL INFORMATION

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

	Yes	No
10-1 Is this application for a newly formed governmental entity? If yes, Date of formation: _____	<input type="checkbox"/>	<input type="checkbox"/>
10-2 Has the entity changed its name in the past or current year? If yes, Please list the NEW name: _____ Please list the PRIOR name: _____	<input type="checkbox"/>	<input type="checkbox"/>
10-3 Is the entity a metropolitan district? 10-4 Please indicate what services the entity provides:	<input type="checkbox"/>	<input type="checkbox"/>
10-5 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:	<input type="checkbox"/>	<input type="checkbox"/>
10-6 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.) If yes, Date filed: _____	<input type="checkbox"/>	<input type="checkbox"/>
10-7 Does the entity have a certified mill levy? If yes, Please provide the number of mills levied for the year reported (do not report \$ amounts):	<input type="checkbox"/>	<input type="checkbox"/>
	Bond redemption mills	-
	General/other mills	0.45
	Total mills	0.45
	Yes	No
10-8 If the entity is a Title 32 Special District formed 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:	<input type="checkbox"/>	<input 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 box.

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Office of the State Auditor --- Local Government Division - Exemption Form Electronic Signature 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 29.1464 (b), 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 individual's email addresses and IP address.
 - Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit forms 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 two methods:

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either:
 - include a copy of an adopted resolution that documents formal approval by the board, or
 - include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

It is the confidence and approval of the governing body, by signing, electing individual members, certifying they are a duly elected or appointed officer of the local government, confirming members may be verified, and by signing the individual member certifies that this Application for Exemption from Audit has been prepared only for the purpose of 29.1464, C.R.S., which states that a governmental agency will transmit and sign documents of this kind if it can be verified that the document must have an application prepared by an independent accountant with knowledge of governmental accounting procedures to the best of their knowledge and to the satisfaction of the individual member.

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

Board Member 1	Board Member's Name: BRET SPETNE I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: 2026	Signature:  Date: 2/5/2025
Board Member 2	Board Member's Name: KODY FEARICE I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: 2027	Signature:  Date: 2-5-25
Board Member 3	Board Member's Name: LUTHER PIPHER I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: 2025	Signature:  Date: 2-5-25
Board Member 4	Board Member's Name: MICHAEL CLEARY I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: 2026	Signature:  Date: 2.5.25
Board Member 5	Board Member's Name: JOE OGLEBY I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: 2025	Signature:  Date: 2-5-25
Board Member 6	Board Member's Name: MONTY TODD I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: 2026	Signature:  Date: 2-5-25
Board Member 7	Board Member's Name: VACANT SEAT I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires:	Signature: _____