

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

East Cheyenne Ground Water Management District  
PO Box 193  
Cheyenne Wells CO 80810

For the Year Ended  
12/31/24  
or fiscal year ended:

**CONTACT PERSON  
PHONE  
EMAIL**

Carolyn Talbert  
719-343-3129

### 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**

Julena Critchfield  
Accountant  
Winfrey, County & Hays, PC  
577 14th St Burlington CO 80807  
719-346-7216

**DATE PREPARED**

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

**PREPARER (SIGNATURE REQUIRED)**

3/24/2025

*Julena Critchfield*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



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## PART 2 - REVENUES

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 the nearest dollar	Please use this space to provide any necessary explanations
2-1	<b>Taxes: Property</b> (report mills levied in question 10-7)		Please use this space to provide any necessary explanations
2-2	<b>Specific ownership</b>		
2-3	<b>Sales and use</b>	\$ -	
2-4	<b>Other (specify):</b>		
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ -	
2-7	<b>Conservation Trust Funds (Lottery)</b>	\$ -	
2-8	<b>Highway Users Tax Funds (HUTF)</b>	\$ -	
2-9	<b>Other (State Well Measurements):</b>	\$ 3,276	
2-10	<b>Charges for services</b>	\$ 10,765	
2-11	<b>Fines and forfeits</b>	\$ -	
2-12	<b>Special assessments</b>	\$ 11,803	
2-13	<b>Investment income</b>	\$ 691	
2-14	<b>Charges for utility services</b>	\$ -	
2-15	<b>Debt proceeds</b> (should agree to table 4-4, column 'Issued during year')	\$ -	
2-16	<b>Lease proceeds</b>	\$ -	
2-17	<b>Developer Advances received</b> (should agree to table 4-4, column 'Issued during year')	\$ -	
2-18	<b>Proceeds from sale of capital assets</b>	\$ -	
2-19	<b>Fire and police pension</b>	\$ -	
2-20	<b>Donations</b>	\$ -	
2-21	<b>Other (specify):</b>		
2-22		\$ -	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) <b>TOTAL REVENUES</b>	\$ 26,535	

## PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar	Please use this space to provide any necessary explanations
3-1	<b>Administrative</b>	\$ 2,874	Please use this space to provide any necessary explanations
3-2	<b>Salaries</b>	\$ 7,626	
3-3	<b>Payroll taxes</b>	\$ 748	
3-4	<b>Contract services</b>	\$ 3,000	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ 100	
3-7	<b>Accounting and legal fees</b>	\$ 250	
3-8	<b>Repair and maintenance</b>		
3-9	<b>Supplies</b>	\$ 600	
3-10	<b>Utilities and telephone</b>	\$ 1,428	
3-11	<b>Fire/Police</b>	\$ -	
3-12	<b>Streets and highways</b>	\$ -	
3-13	<b>Public health</b>	\$ -	
3-14	<b>Capital outlay</b>		
3-15	<b>Utility operations</b>	\$ -	
3-16	<b>Culture and recreation</b>	\$ -	
3-17	<b>Debt service principal</b> (should agree to table 4-4, column 'Retired during year')	\$ -	
3-18	<b>Debt service interest</b>	\$ -	
3-19	<b>Repayment of Developer Advance Principal</b> (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	<b>Repayment of Developer Advance Interest</b>	\$ -	
3-21	<b>Contribution to pension plan</b>	\$ -	
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b>	\$ -	
3-23	<b>Other (specify):</b>		
3-24		\$ -	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 16,626	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) 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?  Yes       No  
*(If 'No' is checked, skip to question 4-5)*  
*(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)*

- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain below:  Yes       No

- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain below:  Yes       No

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 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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 as of its fiscal year-end?  Yes       No  
 How much? \$ -  
 Date the debt was authorized:

- NEW** 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?  Yes       No  
 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?  Yes       No

- If yes: How much? \$ -

- 4-8 Does the entity have debt that has been refinanced that it is still responsible for?  Yes       No

- If yes: What is the amount outstanding? \$ -

- 4-9 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 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	\$ 33,166	
5-2	Certificates of deposit	\$ 26,525	
<b>TOTAL CASH DEPOSITS</b>			<b>\$ 59,691</b>
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
	<input style="width: 500px;" type="text"/>	\$ -	
	<input style="width: 500px;" type="text"/>	\$ -	
	<input style="width: 500px;" type="text"/>	\$ -	
	<input style="width: 500px;" type="text"/>	\$ -	
<b>TOTAL INVESTMENTS</b>			<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>			<b>\$ 59,691</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.?  Yes       No       N/A

- 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.)?  Yes       No       N/A

Part 5 - 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?  
(If 'No' is checked, skip the rest of Part 6)

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:	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	\$ -	\$ -	\$ -	\$ -
Other (explain):Improvements		\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Must agree to prior year-end balance

^Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

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.):

\$ -

**TOTAL**

\$ -

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 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.?

Yes  No  N/A

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:

Yes  No  N/A

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 adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$23,689.00
Contingency	\$52,682.00

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

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

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

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

**Part 9 - If no, MUST use this space to provide any explanations**

## PART 10 - GENERAL INFORMATION

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

- |             |   |                                 |   |
|-------------|---|---------------------------------|---|
| <b>10-1</b> | Is this application for a newly formed governmental entity? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|-------------|---|---------------------------------|---|

If yes: Date of formation:

- |             |  |                                 |   |
|-------------|--|---------------------------------|---|
| <b>10-2</b> | Has the entity changed its name in the past or current year? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|-------------|--|---------------------------------|---|

If yes: Please list the NEW name:   
Please list the PRIOR name:

- |             |  |                                 |   |
|-------------|--|---------------------------------|---|
| <b>10-3</b> | Is the entity a metropolitan district? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|-------------|--|---------------------------------|---|

**10-4** Please indicate what services the entity provides:

- |             |  |                                 |   |
|-------------|--|---------------------------------|---|
| <b>10-5</b> | Does the entity have an agreement with another government to provide services? | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|-------------|--|---------------------------------|---|

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

- |             |   |                                 |   |
|-------------|---|---------------------------------|---|
| <b>10-6</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.] | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
|-------------|---|---------------------------------|---|

If yes: Date filed:

- |             |   |  |                                |
|-------------|---|--|--------------------------------|
| <b>10-7</b> | Does the entity have a certified mill levy? | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> |
|-------------|---|--|--------------------------------|

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond redemption mills	-
General/other mills	-
<b>Total mills</b>	-

- |             |  |  |                                |                                 |
|-------------|--|--|--------------------------------|---------------------------------|
| <b>10-8</b> | 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 <b>NO</b> , please explain. | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/A<br><input type="checkbox"/> |
|-------------|--|--|--------------------------------|---------------------------------|

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

Print or type 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	Board Member's Name: _____ 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: <u>2029</u>	Mark Aldridge Signature <u>Mark Aldridge</u> Date <u>3-26-2025</u>
Board Member 2	Board Member's Name: _____ 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: <u>2029</u>	Jamie Gerstner Signature <u>[Signature]</u> Date <u>3-26-25</u>
Board Member 3	Board Member's Name: _____ 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: <u>2029</u>	Peyton Halde Signature <u>Peyton Halde</u> Date <u>3-26-2025</u>
Board Member 4	Board Member's Name: _____ 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: <u>2027</u>	Brian Dickey Signature <u>Brian Dickey</u> Date <u>3-26-25</u>
Board Member 5	Board Member's Name: _____ 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: <u>2027</u>	Mark Galli Signature <u>Mark P. Galli</u> Date <u>3-26-2025</u>
Board Member 6	Board Member's Name: _____ 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 _____ Date _____
Board Member 7	Board Member's Name: _____ 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 _____ Date _____