

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Hi-Lin Water and Sanitation District
P.O. Box 1975
Parker, CO 80134
Darcy Beard
303-594-5488
d.beardcpa@outlook.com

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

CONTACT PERSON
PHONE
EMAIL

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

Kyle Beard
CPA
18132 House Finch Ln. Parker, CO 80134
303-877-2063
Independent Contractor

PREPARER (SIGNATURE REQUIRED)

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



3/1/25

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

* 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*		Enterprise	Fund*
Assets							
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ -	Cash & Cash Equivalents	\$ 71,852	\$ -
1-2	Investments	\$ -	\$ -	\$ -	Investments	\$ 141,865	\$ -
1-3	Receivables	\$ -	\$ -	\$ -	Receivables	\$ 16,699	\$ -
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	\$ -	\$ -	\$ -	Prepaid Expenses	\$ 2,508	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ 232,924	\$ -
1-7	Other (specify...)	\$ -	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 4-4)	\$ 54,004	\$ -
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	\$ 288,928	\$ -
Deferred Outflows of Resources							
1-12	(specify...)	\$ -	\$ -	\$ -	Deferred Property Tax Receivable	\$ 28,383	\$ -
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	\$ 28,383	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 315,311	\$ -
Liabilities							
1-16	Accounts Payable	\$ -	\$ -	\$ -	Accounts Payable	\$ 2,025	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 554	\$ -
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	\$ 2,579	\$ -
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	\$ 2,579	\$ -
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other Deferred Property Tax Payable	\$ 28,383	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 28,383	\$ -
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	\$ 2,575	\$ -
1-34	Committed (specify...)	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned (specify...)	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned	\$ -	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 281,774	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL FUND BALANCE	\$ -	\$ -	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL NET POSITION	\$ 284,349	\$ -
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	\$ 315,311	\$ -

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*		Enterprise	Fund*
Tax Revenue							
2-1	Property [include mills levied in question 10-7]	\$ -	\$ -	\$ -	Property [include mills levied in question 10-7]	\$ 28,273	\$ -
2-2	Specific Ownership	\$ -	\$ -	\$ -	Specific Ownership	\$ 1,582	\$ -
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	\$ 29,855	\$ -
	TOTAL TAX REVENUE	\$ -	\$ -	\$ -	TOTAL TAX REVENUE	\$ 29,855	\$ -
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 (Lottery)	\$ -	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ -	Grants	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ 92,076	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ 5,285	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	\$ -	Interest/Investment Income	\$ 7,861	\$ -
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	\$ 135,077	\$ -
	TOTAL REVENUES	\$ -	\$ -	\$ -	TOTAL REVENUES	\$ 135,077	\$ -
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	\$ 135,077	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 135,077	\$ -
2-31					GRAND TOTALS (ALL FUNDS)	\$ 135,077	\$ -

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 25-1-604, 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*		Enterprise	Fund*
Expenditures					Expenses		
3-1	General Government	\$ -	\$ -	\$ -	General Operating & Administrative	\$ 3,733	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ 6,156	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	Contract Services	\$ 46,602	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ 1,923	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	Accounting and Legal Fees	\$ 17,247	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ 7,954	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	Supplies	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other (specify:)	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Other Engineering	\$ 8,107	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
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	\$ 91,724	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	TOTAL EXPENSES	\$ 91,724	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$ 91,724	\$ 91,724
3-26	Interfund Transfers (in)	\$ -	\$ -	\$ -	Net Interfund Transfers (in) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other (specify: [enter negative for expense])	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ (1,612)	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-24)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-11, 3-12)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31)	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30, and 3-31; subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ (1,612)	\$ -
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -			
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ -	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ 41,741	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 242,608	\$ -
3-35	Prior Period Adjustment (MUST explain) Fund Balance, December 31	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	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.	\$ 284,349	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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.

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? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: <i>(please only include principal amounts)</i> <i>(enter all amounts as positive numbers)</i>			

	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/L. Cons	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (CASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other <i>(specify)</i>	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

**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 [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments
	If yes, 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?	<input type="checkbox"/>	<input type="checkbox"/>	
	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?	<input type="checkbox"/>	<input type="checkbox"/>	
	If yes, How much?	\$ -		
4-8	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input type="checkbox"/>	
	If yes, What is the amount outstanding?	\$ -		
4-9	Does the entity have any lease agreements?	<input type="checkbox"/>	<input type="checkbox"/>	
	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? 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	\$ 71,852	
5-2	Certificates of deposit	\$ -	
		TOTAL CASH DEPOSITS	\$ 71,852
5-3	<i>(Investments to be reported in a Mutual Fund, please list underlying investments)</i>		
	ColoTrust ColoTrust Edge	\$ 60,708	
	ColoTrust ColoTrust Plus	\$ 81,157	
		\$ -	
		\$ -	
		TOTAL INVESTMENTS	\$ 141,865
		TOTAL CASH AND INVESTMENTS	\$ 213,717

Please answer the following questions by marking in the appropriate box

		Yes	No	
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"/>	
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate box

- 6-1 Does the entity have capitalized assets? Yes No
(If 'No' is checked, skip the rest of Part 6)
- 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: Yes No

Please use this space to provide any explanations or comments

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year ¹	Additions ²	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 ¹	Additions ²	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): Sewer System Improvements	\$ 64,467	\$ -	\$ -	\$ 64,467
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ (8,651)	\$ (1,612)	\$ -	\$ (10,463)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 55,616	\$ (1,612)	\$ -	\$ 54,004

¹ Must agree to prior year-end balance.
² 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 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate box

- 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? Yes No

Please use this space to provide any explanations or comments

Indicate the contributions from:

Tax (property, SD, sales, etc.)	\$ -
State contribution amount:	\$ -
Other (grns, donations, etc.)	\$ -
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, MUST explain:	<input checked="" 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, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

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
Enterprise	\$ 117,768
	\$ -
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

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

Note: An exception to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency rebate requirement. An entity must determine if they meet the requirement of TABOR.

Please use this space to provide any explanations or comments

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate box

		Yes	No	N/A
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: _____	<input type="checkbox"/>	<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"/>	<input type="checkbox"/>
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10-4	Please indicate what services the entity provides: _____	<input type="checkbox"/>	<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: Metro Water Recovery - sewer treatment	<input checked="" type="checkbox"/>	<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"/>	<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Bond redemption mills	-	
		General/other mills	2.096	
		Total mills	2.096	
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

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?

Yes No

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 Decusign or Echosign. Required elements and safeguards are as follows:

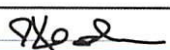




- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (J), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body
- The application must be 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 two 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 Decusign 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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.

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: Jeffrey Peoples 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: 03/25	Jeffrey Peoples  Signature: Jeffrey Peoples (Mar 17, 2025 18:38 MDT) Date: 03/25
Board Member 2	Board Member's Name: Gordon Smith 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: 03/25	Gordon Smith  Signature: Gordon Smith (Mar 19, 2025 06:00 MDT) Date: 03/25
Board Member 3	Board Member's Name: Joseph Rogers 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: 03/25	Joseph Rogers  Signature: Joseph Rogers (Mar 18, 2025 11:48 MDT) Date: 03/25
Board Member 4	Board Member's Name: Philip Arreola 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: 03/25	Philip Arreola  Signature: Philip Arreola (Mar 17, 2025 18:46 MDT) Date: 03/25
Board Member 5	Board Member's Name: Robin Hollenbeck 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: 03/25	Robin Hollenbeck  Signature: Robin Hollenbeck (Mar 18, 2025 08:26 MDT) Date: 03/25
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: _____











2024 Hi-Lin Resolution for Exemption from Audit & Form

Final Audit Report

2025-03-19

Created:	2025-03-18
By:	Darcy Beard (darcybeardcpa@comcast.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAnqh12P6g-bVQEgVeWC2gH1MDk3V1y0GN

"2024 Hi-Lin Resolution for Exemption from Audit & Form" History


-  Document created by Darcy Beard (darcybeardcpa@comcast.net)
2025-03-18 - 0:35:00 AM GMT- IP address: 50.246.203.45
-  Document emailed to Jeffrey Peoples (peoplej@comcast.net) for signature
2025-03-18 - 0:35:05 AM GMT
-  Document emailed to Robin Hollenbeck (robin.r.hollenbeck@gmail.com) for signature
2025-03-18 - 0:35:05 AM GMT
-  Document emailed to Joe Rogers (840150@gmail.com) for signature
2025-03-18 - 0:35:05 AM GMT
-  Document emailed to Philip Arreola (p.arreola@comcast.net) for signature
2025-03-18 - 0:35:05 AM GMT
-  Document emailed to Gordon Smith (gehsmithjr@gmail.com) for signature
2025-03-18 - 0:35:05 AM GMT
-  Email viewed by Jeffrey Peoples (peoplej@comcast.net)
2025-03-18 - 0:35:46 AM GMT- IP address: 172.226.137.27
-  Document e-signed by Jeffrey Peoples (peoplej@comcast.net)
Signature Date: 2025-03-18 - 0:38:10 AM GMT - Time Source: server- IP address: 67.177.202.34
-  Email viewed by Philip Arreola (p.arreola@comcast.net)
2025-03-18 - 0:44:54 AM GMT- IP address: 73.78.175.184
-  Document e-signed by Philip Arreola (p.arreola@comcast.net)
Signature Date: 2025-03-18 - 0:46:24 AM GMT - Time Source: server- IP address: 73.78.175.184

 Email viewed by Joe Rogers (840150@gmail.com)

2025-03-18 - 0:52:03 AM GMT- IP address: 146.75.203.1

 Email viewed by Gordon Smith (gehsmithjr@gmail.com)


2025-03-18 - 3:42:02 AM GMT- IP address: 146.75.203.0

 Email viewed by Robin Hollenbeck (robin.r.hollenbeck@gmail.com)

2025-03-18 - 2:26:03 PM GMT- IP address: 74.125.212.193

 Document e-signed by Robin Hollenbeck (robin.r.hollenbeck@gmail.com)

Signature Date: 2025-03-18 - 2:26:48 PM GMT - Time Source: server- IP address: 98.38.7.20

 Signer Joe Rogers (840150@gmail.com) entered name at signing as Joseph Rogers


2025-03-18 - 7:48:20 PM GMT- IP address: 208.56.27.49

 Document e-signed by Joseph Rogers (840150@gmail.com)

Signature Date: 2025-03-18 - 7:48:22 PM GMT - Time Source: server- IP address: 208.56.27.49

 Email viewed by Gordon Smith (gehsmithjr@gmail.com)

2025-03-19 - 6:35:38 AM GMT- IP address: 104.28.76.101

 Document e-signed by Gordon Smith (gehsmithjr@gmail.com)

Signature Date: 2025-03-19 - 12:00:20 PM GMT - Time Source: server- IP address: 73.78.176.124

 Agreement completed.

2025-03-19 - 12:00:20 PM GMT

**RESOLUTION OF THE BOARD OF DIRECTORS
OF HI-LIN WATER AND SANITATION DISTRICT
FOR EXEMPTION FROM AUDIT**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE YEAR 2024 FOR THE HI-LIN WATER AND SANITATION DISTRICT, ARAPAHOE COUNTY, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Hi-Lin Water and 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 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 revenues nor expenditures for Hi-Lin Water and Sanitation District exceed \$750,000 for Year 2024; and

WHEREAS, an application for exemption from audit for Hi-Lin Water and Sanitation District has been prepared by Kyle Beard, CPA, an independent accountant with knowledge of 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 Hi-Lin Water and Sanitation District that the application for exemption from audit for Hi-Lin Water and Sanitation District for the year ended December 31, 2024 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Hi-Lin Water and Sanitation 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 part of the application for exemption from audit of the Hi-Lin Water and Sanitation District for the year ended December 31, 2024.

ADOPTED THIS 17th day of March 2025.



Jeffrey Peoples (Mar 17, 2025 18:38 MDT)

President



Robin Hollenbeck (Mar 18, 2025 08:26 MDT)

Secretary

<u>Members of Board of Directors</u>	<u>Date Term Expires</u>	<u>Signature</u>
Jeffery Peoples	5/2025	 Jeffery Peoples (Mar 17, 2025 18:38 MDT)
Gordon Smith	5/2025	 Gordon Smith (Mar 19, 2025 06:00 MDT)
Robin Hollenbeck	5/2027	 Robin Hollenbeck (Mar 18, 2025 08:26 MDT)
Joseph Rogers	5/2025	 Joseph Rogers (Mar 18, 2025 13:48 MDT)
Philip Arreola	5/2027	 Philip Arreola (Mar 17, 2025 18:46 MDT)