

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

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

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

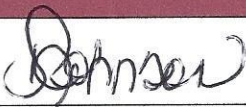
CONTACT PERSON
PHONE
EMAIL

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

DARLA JOHNSON
BOOKKEEPER
8301 E PRENTICE AVE SUITE 303
GREENWOOD VILLAGE, CO 80111

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED <small>(No exemption shall be granted prior to the close of said fiscal year)</small>				
	March 5, 2025				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; padding: 2px;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; padding: 2px;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table>	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

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

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

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):	\$ -	\$ -	\$ -	\$ -
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? Yes No
 How much? \$ 10,000,000.00
 Date the debt was authorized: 11.05.2013

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	zero	
5-2	Certificates of deposit	zero	
TOTAL CASH DEPOSITS			\$ -
5-3	Investments (if investment is a mutual fund, please list underlying investments):	zero	
		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS			\$ -
TOTAL CASH AND INVESTMENTS			\$ -

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? 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 29-1-506, C.R.S.? If no, **MUST** explain: Yes No

Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions*	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):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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? Yes No

Indicate the contributions from:

Tax (property, SO, sales, etc.):	zero
State contribution amount:	zero
Other (gifts, donations, etc.):	zero
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? Yes No

zero

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 Operating Fund	\$11,000.00

PART 9 - TAXPAYER'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)]?

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.

Yes No

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

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

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:

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:

10-7 Does the entity have a certified mill levy?

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

Bond redemption mills	-
General/other mills	-
Total mills	-

Yes	No	N/A
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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.

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 Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following 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 DocuSign or Echosign in accordance with the requirements noted above.

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 Patricia A Reichle	Patricia A Reichle	6-May-25 3.05.2025
Board Member 2	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>6-MAY-2025</u>	Signature <u>Terry G Stanford</u> <u>T.G. STANFORD</u>	Date <u>3.28.25</u>
Board Member 3	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 4	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 5	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 6	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	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 _____

Red Hawk Ranch Water & Sanitation District

8301 E Prentice Avenue, Suite 303

Greenwood Village, CO 80111

January 08, 2025

Resolution/Ordinance from Exemption from Audit

A Resolution/Ordinance Approving An Exemption From Audit for Calendar Year 2024 for Red Hawk Ranch Water & Sanitation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S., and

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

1. WHEREAS, neither revenue nor expenditures for Red Hawk Water & Sanitation District exceeded \$100,000 for the calendar year 2024; and
2. WHEREAS, neither revenues nor expenditures for Red Hawk Ranch Water & Sanitation District exceeded \$750,000 for the calendar year 2024; and

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

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

NOW THEREFORE, be it resolved/ordered by the Red Hawk Water and Sanitation District board of the Red Hawk Water and Sanitation District that the application for exemption from audit for Red Hawk Water & Sanitation for the Calendar Year 2024, has been personally reviewed and is approved by the majority of the Red Hawk Ranch Water & Sanitation District Board of Directors of the Red Hawk Ranch Water & Sanitation District; that those members of the Red Hawk Water & Sanitation District Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and become a part of, the application exemption from audit of the Red Hawk Water & Sanitation District for the calendar year ended December 31st of 2024.

ADOPTED THIS the 8th day of January 2025

Patricia Reichle Board Member

ATTEST: J Scott Bradley, Witness

Patricia Reichle

January 2025