

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Mesa Water and Sanitation District
P.O. 213
Mesa, CO 81643

For the Year Ended
12/31/2019
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Bob Bridges
970-261-2654
mesa.water@yahoo.com

CERTIFICATION OF PREPARER

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

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

Shannon L. Currier
Certified Public Accountant
Shannon L Currier, CPA
P.O. Box 328, Collbran, CO 81624
970-487-3428
3/3/2020
Independent Accountant

PREPARER (SIGNATURE REQUIRED)



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	If Yes, date filed:
<input type="checkbox"/>	<input type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 28,575	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 11,499	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ 32,872	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ 3,588	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,138,323	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,138,323	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 8,832	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 677	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ 646	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 2,729	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ 12,884	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 116,627	\$ -	
1-21		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 129,511	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 11,719	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 814,989	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 4,500	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 12,900	\$ -	
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 164,704	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ -	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 997,093	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ -	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 1,138,323	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ 10,035	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 1,706	\$ -	
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 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 11,741	\$ -	
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	\$ 21,375	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 88,483	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 1,994	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 14,000	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]: Misc Revenue	\$ 30	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 137,623	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 137,623	\$ -	GRAND TOTALS
					\$	\$	137,623

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 6,187	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 14,796	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 1,421	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 1,020	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,644	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 8,828	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 11,491	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 7,250	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 8,395	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]Plant Operations - Water & Sewer	\$ 26,761	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 63,464	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 14,158	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 3,769	\$ -	
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	Add lines 3-1 through 3-21	\$ -	\$ -	Add lines 3-1 through 3-21	\$ 171,184	\$ -	
	TOTAL EXPENDITURES	\$ -	\$ -	TOTAL EXPENSES	\$ 171,184	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 171,184
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 47,165	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 63,464	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 14,158	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ 30,457	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ 30,457	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ (3,104)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,000,197	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ -	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 997,093	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 6 - CAPITAL ASSETS

Please answer the following question 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? 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 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)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 87,562	\$ -	\$ -	\$ 87,562
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 231,243	\$ 10,493	\$ -	\$ 241,736
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 1,130,139	\$ -	\$ -	\$ 1,130,139
Construction In Progress (CIP)	\$ 97,120	\$ 52,971	\$ -	\$ 150,091
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (501,238)	\$ (46,992)	\$ -	\$ (548,230)
TOTAL	\$ 1,044,826	\$ 16,472	\$ -	\$ 1,061,298

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question 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" firemen's pension plan? YES NO
- 7-2 Does the entity have a volunteer firemen's 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 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	
8-1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
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:				
8-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:				

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
Current Operating Expenditures - Supplemental Budget	\$ 39,913
Water and Sanitation Expenditures - Supplemental Budget	\$ 88,433
Capital Expenditures - Supplemental Budget	\$ 75,000
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	
9-1	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?			

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	
10-1	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
Is this application for a newly formed governmental entity?			
If yes:			
Date of formation:			<input type="text"/>
10-2	<input type="checkbox"/>	<input type="checkbox"/>	
Has the entity changed its name in the past or current year?			
If Yes:			
NEW name			<input type="text"/>
PRIOR name			<input type="text"/>
10-3	<input type="checkbox"/>	<input type="checkbox"/>	
Is the entity a metropolitan district?			
10-4	<input type="checkbox"/>	<input type="checkbox"/>	
Please indicate what services the entity provides:			
			<input type="text" value="water and sanitation services"/>
10-5	<input type="checkbox"/>	<input type="checkbox"/>	
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="text"/>
10-6	<input type="checkbox"/>	<input type="checkbox"/>	
Does the entity have a certified mill levy?			
If yes:			
Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):			
	Bond Redemption mills	<input type="text" value="0.000"/>	
	General/Other mills	<input type="text" value="8.000"/>	
	Total mills	<input type="text" value="8.000"/>	

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 28,575	Unrestricted Fund Balan	\$ -	Total Tax Revenue	\$ -	
Current Liabilities	\$ 12,884	Total Fund Balance	\$ -	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 11,719	PY Fund Balance	\$ -	Total Revenue	\$ -	
		Total Revenue	\$ -	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ -	Total Debt Service Interest	\$ -	
Governmental		Interfund In	\$ -			
Total Cash & Investments	\$ -	Interfund Out	\$ -	Enterprise Funds		
Transfers In	\$ -	Proprietary	\$ -	Net Position	\$ 997,093	
Transfers Out	\$ -	Current Assets	\$ 76,534	PY Net Position	\$ 1,000,197	
Property Tax	\$ -	Deferred Outflow	\$ -	Government-Wide		
Debt Service Principal	\$ -	Current Liabilities	\$ 12,884	Total Outstanding Debt	\$ 116,627	
Total Expenditures	\$ -	Deferred Inflow	\$ 11,719	Authorized but Unissued	\$ -	
Total Developer Advances	\$ -	Cash & Investments	\$ 28,575	Year Authorized	\$ 1/0/1900	
Total Developer Repayments	\$ -	Principal Expense	\$ 14,158			

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

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

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

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
1	Ira Burton Dole, IV	Signed <u><i>Ira Burton Dole</i></u> Date: March 4, 2020 My term Expires: May 2022
2	Dana A. Black	Signed <u><i>Dana A. Black</i></u> Date: March 4, 2020 My term Expires: May 2020
3	Nathalie Ames	Signed <u><i>Nathalie Ames</i></u> Date: March 4, 2020 My term Expires: May 2022
4	Annie D. Murphy	Signed <u><i>Annie D. Murphy</i></u> Date: March 4, 2020 My term Expires: May 2022
5	John W. Groo	Signed <u><i>John W. Groo</i></u> Date: March 4, 2020 My term Expires: May 2020
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

RESOLUTION FOR EXEMPTION FROM AUDIT

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE MESA WATER AND SANITATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Mesa 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 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 Mesa Water and Sanitation District exceeded \$750,000 for fiscal year 2019; and

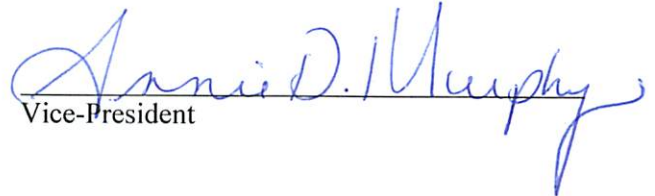
WHEREAS, an application for exemption from audit for Mesa Water and Sanitation District has been prepared by Shannon L. Currier, CPA, an independent accountant with knowledge of governmental accounting; and

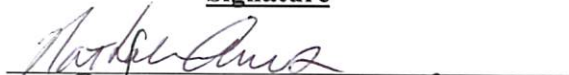
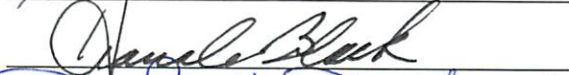

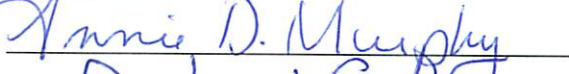
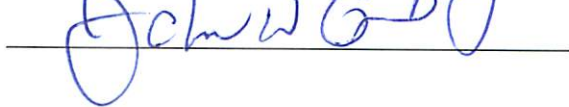
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Mesa Water and Sanitation District that the application for exemption from audit for Mesa Water and Sanitation District for the fiscal year ended December 31, 2019, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Mesa 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 a part of the application for exemption from audit of the Mesa Water and Sanitation District for the fiscal year ended December 31, 2019.

ATTEST: Date: March 4, 2020


Board President


Vice-President

<u>Members of Board of Directors</u>	<u>Date Term Expires</u>	<u>Signature</u>
Nathalie Ames	May 2022	
Dana A. Black	May 2020	
Ira Burton Dole, IV	May 2022	
Annie D. Murphy	May 2022	
John W. Groo	May 2020	

**MESA WATER & SANITATION DISTRICT
DEBT RETIREMENT SCHEDULE
USDA WATER PLANT LOAN**

DATE PAID	UNPAID PRINCIPAL BALANCE	INTEREST RATE	TOTAL PAYMENT	INTEREST	PRINCIPAL	PRIN BAL AFTER TRANSACTION
						128,000.00
4/15/2008	128,000.00	5.50%	3,520.00	3,520.00		128,000.00
10/15/2008	128,000.00	5.50%	8,520.00	3,520.00	5,000.00	123,000.00
4/15/2009	123,000.00	5.50%	3,382.50	3,382.50		123,000.00
10/15/2009	123,000.00	5.50%	9,382.50	3,382.50	6,000.00	117,000.00
4/15/2010	117,000.00	5.50%	3,217.50	3,217.50		117,000.00
10/15/2010	117,000.00	5.50%	9,217.50	3,217.50	6,000.00	111,000.00
4/15/2011	111,000.00	5.50%	3,052.50	3,052.50		111,000.00
10/15/2011	111,000.00	5.50%	9,052.50	3,052.50	6,000.00	105,000.00
4/15/2012	105,000.00	5.50%	2,887.50	2,887.50		105,000.00
10/15/2012	105,000.00	5.50%	9,887.50	2,887.50	7,000.00	98,000.00
4/15/2013	98,000.00	5.50%	2,695.00	2,695.00		98,000.00
10/15/2013	98,000.00	5.50%	9,695.00	2,695.00	7,000.00	91,000.00
4/15/2014	91,000.00	5.50%	2,502.50	2,502.50		91,000.00
10/15/2014	91,000.00	5.50%	9,502.50	2,502.50	7,000.00	84,000.00
4/15/2015	84,000.00	5.50%	2,310.00	2,310.00		84,000.00
10/15/2015	84,000.00	5.50%	10,310.00	2,310.00	8,000.00	76,000.00
						76,000.00
4/15/2016	76,000.00	5.50%	2,090.00	2,090.00		76,000.00
10/15/2016	76,000.00	5.50%	10,090.00	2,090.00	8,000.00	68,000.00
						68,000.00
4/15/2017	68,000.00	5.50%	1,870.00	1,870.00		68,000.00
10/15/2017	68,000.00	5.50%	10,870.00	1,870.00	9,000.00	59,000.00
4/15/2018	59,000.00	5.50%	1,622.50	1,622.50		59,000.00
10/15/2018	59,000.00	5.50%	10,622.50	1,622.50	9,000.00	50,000.00
4/15/2019	50,000.00	5.50%	1,375.00	1,375.00		50,000.00
10/15/2019	50,000.00	5.50%	11,375.00	1,375.00	10,000.00	40,000.00
4/15/2020	40,000.00	5.50%	1,100.00	1,100.00		40,000.00
10/15/2020	40,000.00	5.50%	11,100.00	1,100.00	10,000.00	30,000.00
4/15/2021	30,000.00	5.50%	825.00	825.00		30,000.00
10/15/2021	30,000.00	5.50%	11,825.00	825.00	11,000.00	19,000.00
4/15/2022	19,000.00	5.50%	522.50	522.50		19,000.00
10/15/2022	19,000.00	5.50%	19,522.50	522.50	19,000.00	0.00
				12,760.00	68,000.00	

MESA WATER & SANITATION DISTRICT
DEBT REPAYMENT SCHEDULE with Principle Forgiveness
DWRP-160,000 GALLON WATER TANK AND SYSTEM

							\$200,000.00
05/01/12	\$200,000.00			\$3,685.58	\$1,041.67	\$2,643.91	\$197,356.09
11/01/12	\$197,356.09			\$4,435.03	\$1,232.52	\$3,202.51	\$194,153.58
05/01/13	\$194,153.58			\$4,435.03	\$1,211.32	\$3,223.71	\$190,929.87
11/01/13	\$190,929.87			\$4,435.03	\$1,189.97	\$3,245.06	\$187,684.81
05/01/14	\$187,684.81			\$4,435.03	\$1,168.46	\$3,266.57	\$184,418.24
11/01/14	\$184,418.24	\$84,347.95		\$4,435.03	\$1,146.79	\$3,288.24	\$96,782.05
05/01/15	\$96,782.05			\$2,648.82	\$703.21	\$1,945.61	\$94,836.44
11/01/15	\$94,836.44			\$2,648.82	\$688.04	\$1,960.78	\$92,875.66
							\$92,875.66
05/01/16	\$92,875.66			\$2,648.82	\$672.73	\$1,976.09	\$90,899.57
11/01/16	\$90,899.57			\$2,648.82	\$657.30	\$1,991.52	\$88,908.05
							\$88,908.05
05/01/17	\$88,908.05			\$2,648.82	\$641.72	\$2,007.10	\$86,900.95
11/01/17	\$86,900.95			\$2,648.82	\$626.03	\$2,022.79	\$84,878.16
05/01/18	\$84,878.16			\$2,648.82	\$610.18	\$2,038.64	\$82,839.52
11/01/18	\$82,839.52			\$2,648.82	\$594.21	\$2,054.61	\$80,784.91
05/01/19	\$80,784.91			\$2,648.82	\$578.09	\$2,070.73	\$78,714.18
11/01/19	\$78,714.18			\$2,648.82	\$561.84	\$2,086.98	\$76,627.20
05/01/20	\$76,627.20			\$2,648.82	\$545.45	\$2,103.37	\$74,523.83
11/01/20	\$74,523.83			\$2,648.82	\$528.91	\$2,119.91	\$72,403.92
05/01/21	\$72,403.92			\$2,648.82	\$512.24	\$2,136.58	\$70,267.34
11/01/21	\$70,267.34			\$2,648.82	\$495.41	\$2,153.41	\$68,113.93
05/01/22	\$68,113.93			\$2,648.82	\$478.45	\$2,170.37	\$65,943.56
11/01/22	\$65,943.56			\$2,648.82	\$461.34	\$2,187.48	\$63,756.08
05/01/23	\$63,756.08			\$2,648.82	\$444.07	\$2,204.75	\$61,551.33
11/01/23	\$61,551.33			\$2,648.82	\$426.68	\$2,222.14	\$59,329.19
05/01/24	\$59,329.19			\$2,648.82	\$409.10	\$2,239.72	\$57,089.47
11/01/24	\$57,089.47			\$2,648.82	\$391.39	\$2,257.43	\$54,832.04
05/01/25	\$54,832.04			\$2,648.82	\$373.52	\$2,275.30	\$52,556.74
11/01/25	\$52,556.74			\$2,648.82	\$355.49	\$2,293.33	\$50,263.41
05/01/26	\$50,263.41			\$2,648.82	\$337.32	\$2,311.50	\$47,951.91
11/01/26	\$47,951.91			\$2,648.82	\$318.98	\$2,329.84	\$45,622.07
05/01/27	\$45,622.07			\$2,648.82	\$300.48	\$2,348.34	\$43,273.73
11/01/27	\$43,273.73			\$2,648.82	\$281.82	\$2,367.00	\$40,906.73
05/01/28	\$40,906.73			\$2,648.82	\$262.99	\$2,385.83	\$38,520.90
11/01/28	\$38,520.90			\$2,648.82	\$244.01	\$2,404.81	\$36,116.09
05/01/29	\$36,116.09			\$2,648.82	\$224.86	\$2,423.96	\$33,692.13
11/01/29	\$33,692.13			\$2,648.82	\$205.54	\$2,443.28	\$31,248.85
05/01/30	\$31,248.85			\$2,648.82	\$186.06	\$2,462.76	\$28,786.09
11/01/30	\$28,786.09			\$2,648.82	\$166.40	\$2,482.42	\$26,303.67
05/01/31	\$26,303.67			\$2,648.82	\$146.58	\$2,502.24	\$23,801.43
11/01/31	\$23,801.43			\$2,648.82	\$126.58	\$2,522.24	\$21,279.19

**MESA WATER & SANITATION DISTRICT
DEBT REPAYMENT SCHEDULE with Principle Forgiveness
DWRP-160,000 GALLON WATER TANK AND SYSTEM**

05/01/32	\$21,279.19			\$1,120.74	\$106.40	\$1,014.34	\$20,264.85
11/01/32	\$20,264.85			\$1,120.74	\$101.33	\$1,019.41	\$19,245.44
05/01/33	\$19,245.44			\$1,120.74	\$96.23	\$1,024.51	\$18,220.93
11/01/33	\$18,220.93			\$1,120.74	\$91.11	\$1,029.63	\$17,191.30
05/01/34	\$17,191.30			\$1,120.74	\$85.96	\$1,034.78	\$16,156.52
11/01/34	\$16,156.52			\$1,120.74	\$80.79	\$1,039.95	\$15,116.57
05/01/35	\$15,116.57			\$1,120.74	\$75.59	\$1,045.15	\$14,071.42
11/01/35	\$14,071.42			\$1,120.74	\$70.36	\$1,050.38	\$13,021.04
05/01/36	\$13,021.04			\$1,120.74	\$65.11	\$1,055.63	\$11,965.41
11/01/36	\$11,965.41			\$1,120.74	\$59.83	\$1,060.91	\$10,904.50
05/01/37	\$10,904.50			\$1,120.74	\$54.53	\$1,066.21	\$9,838.29
11/01/37	\$9,838.29			\$1,120.74	\$49.19	\$1,071.55	\$8,766.74
05/01/38	\$8,766.74			\$1,120.74	\$43.84	\$1,076.90	\$7,689.84
11/01/38	\$7,689.84			\$1,120.74	\$38.45	\$1,082.29	\$6,607.55
05/01/39	\$6,607.55			\$1,120.74	\$33.04	\$1,087.70	\$5,519.85
11/01/39	\$5,519.85			\$1,120.74	\$27.60	\$1,093.14	\$4,426.71
05/01/40	\$4,426.71			\$1,120.74	\$22.14	\$1,098.60	\$3,328.11
11/01/40	\$3,328.11			\$1,120.74	\$16.64	\$1,104.10	\$2,224.01
05/01/41	\$2,224.01			\$1,120.74	\$11.12	\$1,109.62	\$1,114.39
11/01/41	\$1,114.39			\$1,120.74	\$5.57	\$1,115.17	-\$0.78

SHANNON L. CURRIER
Certified Public Accountant

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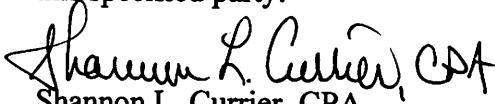
INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Mesa Water & Sanitation District
Mesa, Colorado

Management is responsible for the balance sheet and the related operating statement and supplemental information of Mesa Water & Sanitation District (a government) as of and for the year ended December 31, 2019 included in the accompanying prescribed form, in accordance with the requirements of the Colorado Local Government Audit Division. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, or results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

These financial statements and supplemental information included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Local Government Audit Division, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Colorado Local Government Audit Division and is not intended to be and should not be used by anyone other than this specified party.


Shannon L. Currier, CPA
Collbran, Colorado

March 3, 2020