

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESSEAST BOULDER COUNTY WATER DISTRICT
P O BOX 18641
BOULDER, CO 80308-1641For the Year Ended
12/31/2022
or fiscal year ended:CONTACT PERSON
PHONE
EMAILMARY M WAGNER
720-231-4079
BILLING@EASTBOULDERWATER.COM

MARY

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 ENTITYDavid L Schwenke
CPA
Schwenke & Associates, PC
4845 Pearl East Circle, Suite 101, Boulder, CO 80301
303-440-1658
2/17/2023
None

PREPARER (SIGNATURE REQUIRED)

David L Schwenke

02/17/2023

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:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Fund*	Fund*	
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ 556,324	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ 6,538	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -			
	All Other Assets [specify...]			\$ 401	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -			
1-7		\$ -	\$ -	\$ 563,263	\$ -	
1-8		\$ -	\$ -	\$ 1,324,276	\$ -	
1-9		\$ -	\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ 1,693,757	\$ -	
1-10		\$ -	\$ -	\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	\$ 3,581,296	\$ -	
Deferred Outflows of Resources:				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	\$ 3,581,296	\$ -	
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	\$ 19,209	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ 19,209	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ 58,384	\$ -	
1-25		\$ -	\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	\$ 77,593	\$ -	
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	\$ -	\$ -	
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ 1,324,276	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...]	\$ -	\$ -	\$ 7,243	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ 734,717	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	\$ 1,437,467	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ -	\$ -	\$ 3,503,703	\$ -	
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	\$ -	\$ -	\$ 3,581,296	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	Fund*	Fund*	Description	Fund*		Fund*
Tax Revenue							
2-1	Property [include mills levied in Question 10-6]	\$	-	Property [include mills levied in Question 10-6]	\$	-	
2-2	Specific Ownership	\$	-	Specific Ownership	\$	-	
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	\$	-	
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	\$	123,729	
2-17	Rental Income	\$	-	Rental Income	\$	-	
2-18	Fines and Forfeits	\$	-	Fines and Forfeits	\$	-	
2-19	Interest/Investment Income	\$	-	Interest/Investment Income	\$	9,196	
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 INSURANCE & FEMA PROCEEDS	\$	118,113	
2-23		\$	-		\$	-	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	-	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	251,038	
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 TOTAL OTHER FINANCING SOURCES	\$	-	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$	-	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	-	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	251,038	GRAND TOTALS
					\$	251,038	\$

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Fund*	Fund*	
Expenditures				Expenses		
3-1	General Government	\$	-	General Operating & Administrative	\$	3,996
3-2	Judicial	\$	-	Salaries	\$	-
3-3	Law Enforcement	\$	-	Payroll Taxes	\$	-
3-4	Fire	\$	-	Contract Services	\$	1,915
3-5	Highways & Streets	\$	-	Employee Benefits	\$	-
3-6	Solid Waste	\$	-	Insurance	\$	2,658
3-7	Contributions to Fire & Police Pension Assoc.	\$	-	Accounting and Legal Fees	\$	7,781
3-8	Health	\$	-	Repair and Maintenance	\$	44,280
3-9	Culture and Recreation	\$	-	Supplies	\$	4,194
3-10	Transfers to other districts	\$	-	Utilities	\$	8,259
3-11	Other [specify...]:	\$	-	Contributions to Fire & Police Pension Assoc.	\$	-
3-12		\$	-	Other MARSHALL FIRE EXPENSES	\$	118,113
3-13		\$	-	WATER PURCHASE	\$	72,878
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	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$	-	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	264,074
3-23	Interfund Transfers (In)	\$	-	Net Interfund Transfers (In) Out	\$	-
3-24	Interfund Transfers Out	\$	-	Other [specify...][enter negative for expense]	\$	-
3-25	Other Expenditures (Revenues):	\$	-	Depreciation/Amortization	\$	42,245
3-26		\$	-	Other Financing Sources (Uses) (from line 2-28)	\$	-
3-27		\$	-	Capital Outlay (from line 3-14)	\$	-
3-28		\$	-	Debt Principal (from line 3-15, 3-18)	\$	-
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	-	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$	(42,245)
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$	-	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$	(55,281)
3-31	Fund Balance, January 1 from December 31 prior year report	\$	-	Net Position, January 1 from December 31 prior year report	\$	3,558,984
3-32	Prior Period Adjustment (MUST explain)	\$	-	Prior Period Adjustment (MUST explain)	\$	-
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$	-	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$	3,503,703

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 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES

NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?

☐

☒

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

☐

☐

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

☐

☐

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES

NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?

☐

☒

If yes: How much?

\$ -

Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?

☐

☒

If yes: How much?

\$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

☐

☒

If yes: What is the amount outstanding?

\$ -

4-8 Does the entity have any lease agreements?

☐

☒

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

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts

\$ 32,326

5-2 Certificates of deposit

\$ -

TOTAL CASH DEPOSITS

\$ 32,326

Investments (if investment is a mutual fund, please list underlying investments):

5-3	COLOTRUST PLUS	\$ 523,998	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS	\$ 523,998	
	TOTAL CASH AND INVESTMENTS	\$ 556,324	

Please answer the following question by marking in the appropriate box

YES

NO

N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

☒

☐

☐

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:

☒

☐

☐

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following 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

MOST ASSETS ARE UNDERGROUND PIPES, VALVES, AND TANK.

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 Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:		Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land		\$ -	\$ -	\$ -	\$ -
Buildings		\$ -	\$ -	\$ -	\$ -
Machinery and equipment		\$ -	\$ -	\$ -	\$ -
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ 2,112,231	\$ -	\$ -	\$ 2,112,231
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (745,710)	\$ (42,245)	\$ -	\$ (787,955)
TOTAL		\$ 1,366,521	\$ (42,245)	\$ -	\$ 1,324,276

* Must agree to prior year-end balance

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

PART 7 - PENSION INFORMATION

YES NO

Please use this space to provide any explanations or comments:

- 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.):

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	Please use this space to provide any explanations or comments:
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:	☒	☐	☐	
8-2	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 appropriated for each fund separately for the year reported					

Governmental/Proprietary Fund Name	Total Appropriations By Fund
EBCWD WATER ENTERPRISE FUND	\$ 684,241
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
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 government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.				

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:						
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: NEW name										
PRIOR name										
10-3	Is the entity a metropolitan district?	☐	☒							
10-4	Please indicate what services the entity provides:									
WATER DISTRIBUTION, MAINTENANCE, BILLING										
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:										
CITY OF LAFAYETTE, PROVIDES WATER WE DISTRIBUTE										
10-6	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):										
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; border-bottom: 1px solid black;">Bond Redemption mills</td> <td style="border-bottom: 1px solid black; text-align: right;">0.000</td> </tr> <tr> <td style="border-bottom: 1px solid black;">General/Other mills</td> <td style="border-bottom: 1px solid black; text-align: right;">0.000</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Total mills</td> <td style="border-bottom: 1px solid black; text-align: right;">0.000</td> </tr> </table>		Bond Redemption mills	0.000		General/Other mills	0.000	Total mills	0.000		
Bond Redemption mills	0.000									
General/Other mills	0.000									
Total mills	0.000									
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	\$	556,324	Unrestricted Fund Balance \$	-	Total Tax Revenue \$	-
Current Liabilities	\$	19,209	Total Fund Balance \$	-	Revenue Paying Debt Service \$	-
Deferred Inflow	\$	-	PY Fund Balance \$	-	Total Revenue \$	-
			Total Revenue \$	-	Total Debt Service Principal \$	-
			Total Expenditures \$	-	Total Debt Service Interest \$	-
			Interfund In \$	-		
Governmental			- Interfund Out \$	-	Enterprise Funds	
Total Cash & Investments	\$		- Proprietary		Net Position	3,503,703
Transfers In	\$		- Current Assets	563,263	PY Net Position	3,558,984
Transfers Out	\$		- Deferred Outflow		- Government-Wide	
Property Tax	\$		- Current Liabilities	19,209	Total Outstanding Debt	-
Debt Service Principal	\$		- Deferred Inflow		- Authorized but Unissued	-
Total Expenditures	\$		- Cash & Investments	556,324	Year Authorized	1/0/1900
Total Developer Advances	\$		- Principal Expense			
Total Developer Repayments	\$					

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 FOR THE **EAST BOULDER COUNTY WATER DISTRICT**, STATE OF COLORADO.

WHEREAS, the Board of Directors of East Boulder County Water 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

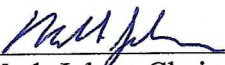
WHEREAS, neither revenues nor expenditures for East Boulder County Water District exceeded \$750,000 for Fiscal Year 2022; and

WHEREAS, an application for exemption from audit for East Boulder County Water District has been prepared by David L. Schwenke, 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/ordained by the Board of Directors of the East Boulder County Water District that the application for exemption from audit for East Boulder County Water District for the Fiscal Year ended December 31, 2022, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the East Boulder County Water 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 East Boulder County Water District for the fiscal year ended December 31, 2022.

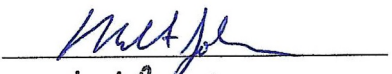
ADOPTED THIS 13th day of March, A.D. 2023

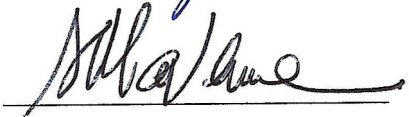

Mark Johns, Chairman

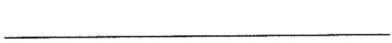
ATTEST:

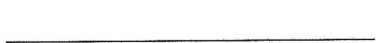

Robert Champ, Secretary

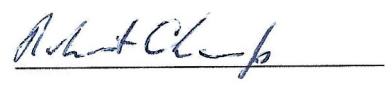
<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
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Mark Johns	May, 2025	
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Marsh Lavenue	May, 2023	
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Catherine Gee	May, 2025	
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Yvonne Gates	May, 2023	
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Robert Champ	May, 2023	
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