

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT	MANSFIELD HEIGHTS WATER AND SANITATION DISTRICT
ADDRESS	7995 E. PRENTICE AVENUE, SUITE 103E GREENWOOD VILLAGE, CO 80111
CONTACT PERSON	PHYLLIS BROWN
PHONE	303-381-4960
EMAIL	pbrown@crsfcolorado.com

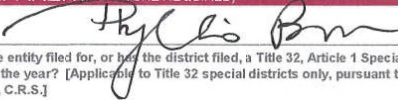
For the Year Ended  
12/31/2022  
or fiscal year ended:

**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:	PHYLLIS BROWN
TITLE	DISTRICT ACCOUNTANT
FIRM NAME (if applicable)	COMMUNITY RESOURCE SERVICES OF COLORADO
ADDRESS	7995 E. PRENTICE AVENUE, SUITE 103E, GREENWOOD VILLAGE, CO 80111
PHONE	303-381-4960
DATE PREPARED	3/24/22
RELATIONSHIP TO ENTITY	DISTRICT 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 checked="" 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*		Water & Sanitation	Fund*	
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 14,768	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 400,672	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 1,850	\$ -	
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 [specify...]			Prepaid Insurance	\$ 4,704	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ 421,994	\$ -	
1-7		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 566,067	\$ -	
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	\$ 988,061	\$ -	
<b>Deferred Outflows of Resources:</b>							
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
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	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 988,061	\$ -	
<b>Liabilities</b>							
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 6,329	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 61	\$ -	
1-18	Unearned Property Tax 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	\$ 6,550	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 12,940	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 312,349	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 325,289	\$ -	
<b>Deferred Inflows of Resources:</b>							
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
<b>Fund Balance</b>							
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Position			
1-32	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ 253,718	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 4,000	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 4,704	\$ -	
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 400,350	\$ -	
1-37	(add lines 1-31 through 1-36) This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ -	\$ -	(add lines 1-31 through 1-36) This total should be the same as line 3-33 TOTAL NET POSITION	\$ 662,772	\$ -	
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	\$ 988,061	\$ -	

**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*		Water & Sanitation	Fund*	
<b>Tax Revenue</b>							
2-1	Property (include mlls levied in Question 10-6)	\$	-	Property (include mlls 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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$	-	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$	-	
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	\$	109,450	
2-17	Rental Income	\$	-	Rental Income	\$	-	
2-18	Fines and Forfeits	\$	-	Fines and Forfeits	\$	-	
2-19	Interest/Investment Income	\$	-	Interest/Investment Income	\$	5,188	
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	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$	-	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$	114,638	
<b>Other Financing Sources</b>							
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	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$	-	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$	-	
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	-	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	114,638	<b>GRAND TOTALS</b>
					\$	114,638	\$

**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*		Water & Sanitation	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 1,300	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 99	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 4,563	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 35,014	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 21,695	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 471	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...] Engineering	\$ 21,469	\$ -	
3-13		\$ -	\$ -	Sewer Treatment	\$ 38,392	\$ -	
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)	\$ 25,150	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 6,625	\$ -	
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...]: Miscellaneous Expense	\$ 279	\$ -	
3-21		\$ -	\$ -	Dues and Subscriptions	\$ 333	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Add lines 3-1 through 3-21</b>	<b>\$ 155,390</b>	<b>\$ -</b>	<b>GRAND TOTAL</b>
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>155,390</b>
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	\$ 17,662	\$ -	
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)	\$ 25,150	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ 7,488</b>	<b>\$ -</b>	
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	\$ (33,264)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 696,036	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ 662,772	\$ -	
	This total should be the same as line 1-37.	\$ -	\$ -	This total should be the same as line 1-37.	\$ 662,772	\$ -	

**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?  YES  NO

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

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

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	\$ 337,499	\$ -	\$ 25,150	\$ 312,349
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 337,499</b>	<b>\$ -</b>	<b>\$ 25,150</b>	<b>\$ 312,349</b>

\*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.]?  YES  NO

If yes: How much? \$ -

Date the debt was authorized: \_\_\_\_\_

4-6 Does the entity intend to issue debt within the next calendar year?  YES  NO

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES  NO

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

4-8 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 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	\$ 14,768	
5-2	Certificates of deposit	\$ -	
	<b>TOTAL CASH DEPOSITS</b>		\$ 14,768
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	Colotrust	\$ 400,672	
		\$ -	
		\$ -	
		\$ -	
	<b>TOTAL INVESTMENTS</b>		\$ 400,672
	<b>TOTAL CASH AND INVESTMENTS</b>		\$ 415,440

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.?  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.)? If no, MUST explain:  YES  NO  N/A

\_\_\_\_\_

**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

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

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

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	\$ 1,041,533	\$ -	\$ -	\$ 1,041,533
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)	\$ (457,804)	\$ (17,662)	\$ -	\$ (475,466)
<b>TOTAL</b>	\$ 583,729	\$ (17,662)	\$ -	\$ 566,067

\* 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**

7-1 Does the entity have an "old hire" firefighters' pension plan?  YES  NO Please use this space to provide any explanations or comments:

- 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.):	\$ -
<b>TOTAL</b>	\$ -

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

	\$ -
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**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:	<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"/>	
If yes: Please indicate the amount appropriated for each fund separately for the year reported					
Governmental/Proprietary Fund Name		Total Appropriations By Fund			
General Fund		\$	145,007		
		\$	-		
		\$	-		
		\$	-		

**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)]? <small>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.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**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: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides: <input type="text" value="Water and sewage treatment services"/>	<input type="checkbox"/>	<input checked="" 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: <input type="text" value="Hillcrest Water &amp; Sanitation District provides services to oversee the operation and maintenance of the sanitary outfall line."/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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	\$	415,440	Unrestricted Fund Balan	\$	-	-
Current Liabilities	\$	12,940	Total Fund Balance	\$	-	-
Deferred Inflow	\$	-	PY Fund Balance	\$	-	-
			Total Revenue	\$	-	-
			Total Expenditures	\$	-	-
			Interfund In	\$	-	-
			Interfund Out	\$	-	-
<b>Governmental</b>			<b>Proprietary</b>			
Total Cash & Investments	\$		- Current Assets	\$	421,994	662,772
Transfers In	\$		- Deferred Outflow	\$		696,036
Transfers Out	\$		- Current Liabilities	\$	12,940	
Property Tax	\$		- Deferred Inflow	\$		
Debt Service Principal	\$		- Cash & Investments	\$	415,440	312,349
Total Expenditures	\$		- Principal Expense	\$	25,150	-
Total Developer Advances	\$					
Total Developer Repayments	\$					
						1/0/1900

**PART 12 - GOVERNING BODY APPROVAL**

<b>Please answer the following question by marking in the appropriate box</b>	<b>YES</b>	<b>NO</b>
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**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.
1	Full Name <b>Richard Fullerton</b>	I, <u>Richard Fullerton</u> , 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 <u>[Signature]</u> Date: <u>3/27/2023</u> My term Expires: <u>Dec 2025</u>
2	Full Name <b>David Brenman</b>	I, <u>David Brenman</u> , 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 <u>[Signature]</u> Date: <u>3/27/2023</u> My term Expires: <u>May 2023</u>
3	Full Name <b>Candice Goldstein</b>	I, <u>Candice Ranges Goldstein</u> , 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 <u>[Signature]</u> Date: <u>3/28/2023</u> My term Expires: <u>May 2025</u>
4	Full Name <b>William C Klingensmith III</b>	I, <u>William C Klingensmith III</u> , 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 <u>[Signature]</u> Date: <u>3/27/2023</u> My term Expires: <u>Dec 2025</u>
5	Full Name <b>Graham Hollis</b>	I, <u>Graham Hollis</u> , 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 <u>[Signature]</u> Date: <u>3/29/2023</u> My term Expires: <u>May 2023</u>
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: _____

**EXHIBIT C**  
**WATER POLLUTION CONTROL REVOLVING FUND**  
**LOAN REPAYMENT SCHEDULE**  
**MANSFIELD HEIGHTS WATER AND SANITATION DISTRICT, ACTING BY AND THROUGH ITS HILLCREST SEWER ENTERPRISE**  
 Loan Number: #W13F312

On or before the first of each date, commencing on May 1, 2014 the  
 Governmental Agency shall pay the amount set forth below:

<b>Loan Date:</b>	5/24/2013	<b>INTEREST DATE:</b>	4/1/2013
<b>Utilized Loan Amount:</b>	\$ 490,480		
<b>Interest Rate:</b>	2.000%		
<b>Term (Years):</b>	20		

PAYMENT DATES	ADDITIONS/ ADJ	PAYMENT	PRINCIPAL	REMAINING PRINCIPLE	CALCULATED INTEREST
				\$39,953.00	
5/1/2014		\$3,002.41	\$2,016.58	\$37,936.42	<b>\$985.83</b>
5/22/2014	\$208,373.97			\$246,310.39	
11/1/2014		\$18,327.98	\$12,433.15	\$233,877.24	<b>\$5,894.83</b>
12/11/14	\$187,665.72			\$421,542.96	
12/31/14	\$ 43,452.65			\$464,995.61	
5/1/2015		\$18,327.98	\$13,678.02	\$451,317.59	\$4,649.96
6/17/2015	(224.01)			\$451,093.58	\$1,162.30
8/7/2015	11,257.52			\$462,351.10	\$1,260.59
11/1/2015		\$18,327.98	\$13,726.34	\$448,624.75	\$2,178.75
2016 addition	29,009.21			\$477,633.96	
2016 adj			-\$2,163.39		\$2,163.39
5/1/2016		18,327.98	12,809.88	\$466,987.47	5,518.10
11/1/2016		15,879.29	10,981.38	\$456,006.09	4,897.91
5/1/2017		15,887.24	11,327.18	444,678.92	4,560.06
11/1/2017		15,887.24	11,440.45	433,238.46	4,446.79
5/1/2018		15,887.24	11,554.86	421,683.61	4,332.38
11/1/2018		15,887.24	11,670.40	410,013.20	4,216.84
5/1/2019		15,887.24	11,787.11	398,226.10	4,100.13
11/1/2019		15,887.24	11,904.98	386,321.12	3,982.26
5/1/2020		15,887.24	12,024.03	374,297.09	3,863.21
11/1/2020		15,887.24	12,144.27	362,152.82	3,742.97
5/1/2021		15,887.24	12,265.71	349,887.11	3,621.53
11/1/2021		15,887.24	12,388.37	337,498.74	3,498.87
5/1/2022		15,887.24	12,512.25	324,986.49	3,374.99
11/1/2022		15,887.24	12,637.38	312,349.11	3,249.86
5/1/2023		15,887.24	12,763.75	299,585.36	3,123.49
11/1/2023		15,887.24	12,891.39	286,693.98	2,995.85
5/1/2024		15,887.24	13,020.30	273,673.68	2,866.94
11/1/2024		15,887.24	13,150.50	260,523.17	2,736.74
5/1/2025		15,887.24	13,282.01	247,241.16	2,605.23
11/1/2025		15,887.24	13,414.83	233,826.34	2,472.41
5/1/2026		15,887.24	13,548.98	220,277.36	2,338.26
11/1/2026		15,887.24	13,684.47	206,592.89	2,202.77
5/1/2027		15,887.24	13,821.31	192,771.58	2,065.93
11/1/2027		15,887.24	13,959.52	178,812.06	1,927.72
5/1/2028		15,887.24	14,099.12	164,712.94	1,788.12
11/1/2028		15,887.24	14,240.11	150,472.83	1,647.13
5/1/2029		15,887.24	14,382.51	136,090.32	1,504.73
11/1/2029		15,887.24	14,526.34	121,563.98	1,360.90
5/1/2030		15,887.24	14,671.60	106,892.38	1,215.64
11/1/2030		15,887.24	14,818.32	92,074.06	1,068.92
5/1/2031		15,887.24	14,966.50	77,107.56	920.74
11/1/2031		15,887.24	15,116.16	61,991.40	771.08
5/1/2032		15,887.24	15,267.33	46,724.07	619.91
11/1/2032		15,887.24	15,420.00	31,304.07	467.24
5/1/2033		15,887.24	15,574.20	15,729.87	313.04
11/1/2033		15,887.15	15,729.87	0.00	157.28
<b>Total</b>		<b>\$632,359.69</b>	<b>\$519,488.06</b>		<b>\$112,871.63</b>

**Certificate Of Completion**

Envelope Id: D6D4E71351E94DD1A92DF5B51B01509C	Status: Completed
Subject: 2022_Audit Exemption - Mansfield Heights.pdf	
Source Envelope:	
Document Pages: 10	Signatures: 5
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
EnvelopeId Stamping: Enabled	Kayla Blair
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	kblair@crsofcolorado.com
	IP Address: 96.88.70.121

**Record Tracking**

Status: Original	Holder: Kayla Blair	Location: DocuSign
3/27/2023 8:46:47 AM	kblair@crsofcolorado.com	

**Signer Events**

Bill Klingensmith  
 Bill.klingensmith@mac.com  
 Security Level: Email, Account Authentication (None)

**Signature**

DocuSigned by:  
  
 55A12BF513F0454...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 174.51.24.39

**Timestamp**

Sent: 3/27/2023 8:51:53 AM  
 Viewed: 3/27/2023 9:06:58 AM  
 Signed: 3/27/2023 9:08:38 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/27/2023 9:06:58 AM  
 ID: f1e2ddb-4618-4bb3-bcec-5653650e2e77


Candice Benge Goldstein  
 candicebenge@gmail.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 C86652E4A5AC447...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 161.69.114.13

Sent: 3/27/2023 8:51:51 AM  
 Resent: 3/28/2023 9:02:23 AM  
 Viewed: 3/28/2023 9:05:27 AM  
 Signed: 3/28/2023 9:06:30 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/28/2023 9:05:27 AM  
 ID: b71c328d-7146-4942-aecf-b3367e7952f9

David Brenman  
 davidbrenman@comcast.net  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 AF7535002B0540B...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 174.234.10.136  
 Signed using mobile

Sent: 3/27/2023 8:51:52 AM  
 Viewed: 3/27/2023 1:32:16 PM  
 Signed: 3/27/2023 1:32:35 PM


**Electronic Record and Signature Disclosure:**  
 Accepted: 3/27/2023 1:32:16 PM  
 ID: 4bd4e1ae-8d14-4692-8095-93cdf0717aa9

Graham Hollis  
 gramhollis@icloud.com  
 Security Level: Email, Account Authentication (None)

DocuSigned by:  
  
 1B8ACF1E8CFE417...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 71.229.181.253

Sent: 3/27/2023 8:51:53 AM  
 Resent: 3/28/2023 9:02:23 AM  
 Viewed: 3/29/2023 10:06:38 AM  
 Signed: 3/29/2023 10:26:01 AM

**Electronic Record and Signature Disclosure:**  
 Accepted: 3/27/2023 9:09:49 AM  
 ID: a19515ae-e8b2-4a54-8d52-6ed450dfc38a

Signer Events	Signature	Timestamp
Richard Fullerton rbf@richardfullerton.com Security Level: Email, Account Authentication (None)	 Signature Adoption: Drawn on Device Using IP Address: 69.7.116.2 Signed using mobile	Sent: 3/27/2023 8:51:52 AM Viewed: 3/27/2023 8:54:04 AM Signed: 3/27/2023 8:54:55 AM
<b>Electronic Record and Signature Disclosure:</b> Accepted: 3/27/2023 8:54:04 AM ID: 5f53877f-8bfc-40f5-8f91-a3ba3e452		

In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
Kayla Blair kblair@crsofcolorado.com Security Level: Email, Account Authentication (None)	<div style="border: 2px solid blue; padding: 5px; text-align: center; color: blue; font-weight: bold;">COPIED</div>	Sent: 3/27/2023 8:51:54 AM Resent: 3/29/2023 10:26:04 AM
<b>Electronic Record and Signature Disclosure:</b> Not Offered via DocuSign		

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/27/2023 8:51:54 AM
Certified Delivered	Security Checked	3/27/2023 8:54:04 AM
Signing Complete	Security Checked	3/27/2023 8:54:55 AM
Completed	Security Checked	3/29/2023 10:26:01 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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