

RESOLUTION 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 UPPER MONUMENT WATER QUALITY MANAGEMENT ASSOCIATION, STATE OF COLORADO

WHEREAS, the Board of the Upper Monument Water Quality Management Association wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

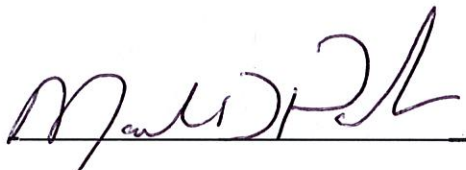
WHEREAS, neither revenues nor expenditures for the Upper Monument Water Quality Management Association exceeded \$100,000 for fiscal year 2022; and

WHEREAS, an application for exemption from audit for the Upper Monument Water Quality Management Association has been prepared by Mark D. Parker, District Manager, Monument Sanitation District, a person skilled in government 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 the Upper Monument Water Quality Management Association that the application for exemption from audit for the Upper Monument Water Quality Management Association for the fiscal year ended December 31, 2022, has been reviewed and is hereby approved by a majority of the Board of the Upper Monument Water Quality Management Association; that those members of the Board 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 Upper Monument Water Quality Management Association for the fiscal year ended December 31, 2022.

ADOPTED this 20th day of May, 2023

Signed: 

ATTEST: 

Member: 

Member: 

Member: _____

Member: _____

Member: _____

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE **LONG FORM**.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

Has the preparer signed the application?

Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?

Has the application been PERSONALLY reviewed and approved by the governing body?

Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?

Will this application be submitted via Fax or Email?

If yes, have you read and understand the new Electronic Signature Policy? [here](#)

See new policy ->

--or--

If yes, have you included a resolution?

Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?

Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)

Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)

If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

FILING METHODS

NEW METHOD! Register and submit your Applications at our new portal!

WEB PORTAL: <https://apps.leg.co.gov/osa/lg>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203
FAX: 303-869-3061

EMAIL: osa.lg@state.co.us

QUESTIONS? 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis
Proprietary Activity should be reported on the Cash or Budgetary Basis
Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.
In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

**NAME OF GOVERNMENT
ADDRESS**

| |
|----------------------------------|
| Management Association |
| c/o Monument sanitation District |
| PO Box 205 |
| Monument, CO 80132 |
| Mark D Parker District Manager |
| 719-481-4886 |
| parker@msan.co |
| N/A |

**For the Year Ended
12/31/22
or fiscal year ended:**

**CONTACT PERSON
PHONE
EMAIL
FAX**

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
(Must be prepared prior to Board approval)

| |
|-------------------------------|
| Mark D Parker |
| District Manager |
| Monument Sanitation District |
| PO Box 205 Monument, CO 80132 |
| 719-481-4886 |
| 5/20/23 |

| |
|--|
| |
|--|

| | | |
|--|---|---|
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | GOVERNMENTAL (MODIFIED ACCRUAL BASIS) | PROPRIETARY (CASH OR BUDGETARY BASIS) |
| | | |

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the

| Line# | Description | Round to nearest Dollar | Please use this space to provide any necessary |
|-------|--|-------------------------|--|
| 2-1 | Taxes: Property (report mills levied in | \$ - | |
| 2-2 | Specific ownership | \$ - | |
| 2-3 | Sales and use | \$ - | |
| 2-4 | Other (specify): | \$ - | |
| 2-5 | Licenses and permits | \$ - | |
| 2-6 | Intergovernmental: Grants | \$ - | |
| 2-7 | Conservation Trust Fu | \$ - | |
| 2-8 | Highway Users Tax Fu | \$ - | |
| 2-9 | Other (specify): | \$ - | |
| 2-10 | Charges for services | \$ - | |
| 2-11 | Fines and forfeits | \$ - | |
| 2-12 | Special assessments | \$ - | |
| 2-13 | Investment income | \$ - | |
| 2-14 | Charges for utility services | \$ - | |
| 2-15 | Debt proceeds (with line 4-4, column 2) | \$ - | |
| 2-16 | Lease proceeds | \$ - | |
| 2-17 | Developer Advances received (should agree with line 4-4) | \$ - | |
| 2-18 | Proceeds from sale of capital assets | \$ - | |
| 2-19 | Fire and police pension | \$ - | |
| 2-20 | Donations | \$ - | |
| 2-21 | Other (specify): | \$ 5 | |
| 2-22 | | \$ - | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 5 | |

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the

| Line# | Description | Round to nearest Dollar | Please use this space to provide any necessary |
|-------|---------------------------|-------------------------|--|
| 3-1 | Administrative | \$ 400 | |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ - | |
| 3-7 | Accounting and legal fees | \$ - | |
| 3-8 | Repair and maintenance | \$ - | |
| 3-9 | Supplies | \$ - | |
| 3-10 | Utilities and telephone | \$ - | |

| | | | | |
|------|--|------------------------------|----|-----|
| 3-11 | Fire/Police | | \$ | - |
| 3-12 | Streets and highways | | \$ | - |
| 3-13 | Public health | | \$ | - |
| 3-14 | Capital outlay | | \$ | - |
| 3-15 | Utility operations | | \$ | - |
| 3-16 | Culture and recreation | | \$ | - |
| 3-17 | Debt service principal | (should agree with Part 4) | \$ | - |
| 3-18 | Debt service interest | | \$ | - |
| 3-19 | Repayment of Developer Advance Principal | (should agree with line 4-4) | \$ | - |
| 3-20 | Repayment of Developer Advance Interest | | \$ | - |
| 3-21 | Contribution to pension plan | (should agree to line 7-2) | \$ | - |
| 3-22 | Contribution to Fire & Police Pension Association | (should agree to line 7-2) | \$ | - |
| 3-23 | Other (specify): | | | |
| 3-24 | | | \$ | - |
| 3-25 | | | \$ | - |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | | \$ | 400 |

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) 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?

If Yes, please attach a copy of the entity's Debt Repayment Schedule.

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)(enter all amount as positive numbers) | Outstandi ng at end of prior year* | Issued during year | Retired during year | Outstandi ng at year-end |
|-----|--|---|--------------------------|---------------------------|--------------------------------|
| | General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| | Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| | Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| | Leases | \$ - | \$ - | \$ - | \$ - |
| | Developer Advances | \$ - | \$ - | \$ - | \$ - |
| | Other (specify): | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ - | \$ - |

*must tie 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?

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? \$ -

Please use this space to provide any explanations or comments:

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 | \$ 4,514 | |
| 5-2 Certificates of deposit | \$ - | |
| Total Cash Deposits | | \$ 4,514 |
| Investments (if investment is a mutual fund, please list underlying investments): | | |
| | \$ - | |
| 5-3 | \$ - | |
| | \$ - | |
| | \$ - | |
| Total Investments | | \$ - |
| Total Cash and Investments | | \$ 4,514 |

Please answer the following questions by marking in the appropriate box: Yes No N/A

- 5-4 Are the entity's Investments legal in accordance with Section 24-
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes No

- 6-1 Does the entity have capital assets?
- 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:

6-3

| Complete the following capital assets table: | Balance - beginning of the year* | Additions (Must be included in Part 3) | Deletions | Year-End Balance |
|---|----------------------------------|--|-----------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation | \$ - | \$ - | \$ - | \$ - |
| (Please enter a negative. or credit. balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*must tie to prior year ending balance

Please use this space to provide any explanations or comments:

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" firemen's pension plan?

7-2 Does the entity have a volunteer firemen's pension plan?

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? | \$ | - |

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

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 budgeted for each fund for the year reported:

| Fund Name | Budgeted Expenditures/Exp |
|-----------|---------------------------|
| | |
| | |
| | |
| | |

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 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

If no, MUST explain:

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 & PRIOR name:

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide

If yes: List the name of the other governmental entity and the services provided:

10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

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

PART 11 - 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 Procedure

Policy - Requirements

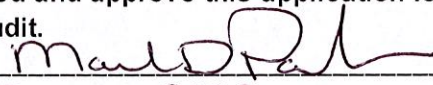
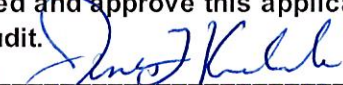


The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- 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 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 Docusian or Echosian in accordance

with the requirements noted above.

| Print the names of ALL members of current | | A MAJORITY of the members of the governing body |
|---|---|---|
| Board Member 1 | Print Board Member's Name Mark D. Parker | I <u>Mark D. Parker</u> , attest 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></u> Date: <u>10 May 2023</u> |
| Board Member 2 | Print Board Member's Name James Kendric | I <u>James F Kendric</u> , attest 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></u> Date: <u>10 May 2023</u> |
| Board Member 3 | Print Board Member's Name Becky Orcutt | I <u>Becky Orcutt</u> , attest 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></u> Date: <u>May 10, 2023</u> |
| Board Member 4 | Print Board Member's Name Bill Burks | I <u>Bill Burks</u> , attest 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></u> Date: <u>5-10-2023</u> |
| Board Member 5 | Print Board Member's Name | I _____, attest 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: _____ |
| Board Member 6 | Print Board Member's Name | I _____, attest 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: _____ |
| Board Member 7 | Print Board Member's Name | I _____, attest 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: _____ |



Community Banks of Colorado

A Division of NBH Bank, Member FDIC

PO Box 26368, Kansas City, MO 64196-6368

cobnks.com • 877.877.0395

Return Service Requested

00000242-0000509-0001-0002-TIMR8007070131239927

Last statement: December 31, 2022

This statement: January 31, 2023

Total days in statement period: 31

UPPER MONUMENT WATER QUALITY MGMT ASSN
IN CARE OF MONUMENT SANITATION DISTRICT
PO BOX 205
MONUMENT CO 80132-0205

Page 1

0000027824

(0)

PRIVACY NOTICE -- FEDERAL LAW REQUIRES US TO TELL YOU HOW WE COLLECT, SHARE AND PROTECT YOUR PERSONAL INFORMATION. OUR PRIVACY POLICY HAS CHANGED AND YOU MAY REVIEW OUR POLICY AND PRACTICES WITH RESPECT TO YOUR PERSONAL INFORMATION AT: [NBHBANK.COM /PRIVACY-NOTICE](http://NBHBANK.COM/PRIVACY-NOTICE). WE WILL MAIL YOU A FREE COPY UPON REQUEST IF YOU CALL US AT THE NUMBER ABOVE.

Public Funds Checking

Account number 0000027824
Low balance \$39.34
Average balance \$39.34
Avg collected balance \$39

DAILY ACTIVITY

| Date | Description | Additions | Subtractions | Balance |
|-------|-------------------|-----------|--------------|---------|
| 12-31 | Beginning balance | | | \$39.34 |
| 01-31 | Ending totals | .00 | .00 | \$39.34 |

** No activity this statement period **





Community Banks of Colorado

A division of NBH Bank, Member FDIC

PO Box 26368, Kansas City, MO 64196-6368

cobnks.com • 877.877.0395

Return Service Requested

00000524-0001643-0001-0002-TIMR8007070402230448

Last statement: December 31, 2022

This statement: March 31, 2023

Total days in statement period: 90

UPPER MONUMENT WATER QUALITY MGMT ASSN
IN CARE OF MONUMENT SANITATION DISTRICT
PO BOX 205
MONUMENT CO 80132-0205

Page 1 of 2

0000826309

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PRIVACY NOTICE -- FEDERAL LAW REQUIRES US TO TELL YOU HOW WE COLLECT, SHARE AND PROTECT YOUR PERSONAL INFORMATION. OUR PRIVACY POLICY HAS CHANGED AND YOU MAY REVIEW OUR POLICY AND PRACTICES WITH RESPECT TO YOUR PERSONAL INFORMATION AT: NBHBANK.COM /PRIVACY-NOTICE. WE WILL MAIL YOU A FREE COPY UPON REQUEST IF YOU CALL US AT THE NUMBER ABOVE.

Public Funds Savings

| | |
|----------------------------|------------|
| Account number | 0000826309 |
| Low balance | \$4,474.73 |
| Average balance | \$4,474.73 |
| Avg collected balance | \$4,474 |
| Interest paid year to date | \$1.11 |

DAILY ACTIVITY

| Date | Description | Additions | Subtractions | Balance |
|-------|-------------------|-----------|--------------|------------|
| 12-31 | Beginning balance | | | \$4,474.00 |
| 01-31 | Interest Credit | .38 | | 4,474.38 |
| 02-28 | Interest Credit | .35 | | 4,474.73 |
| 03-31 | Interest Credit | .38 | | 4,475.11 |
| 03-31 | Ending totals | 1.11 | .00 | \$4,475.11 |

INTEREST INFORMATION

| | |
|--------------------------------|------------|
| Annual percentage yield earned | 0.10% |
| Interest-bearing days | 90 |
| Average balance for APY | \$4,474.37 |
| Interest earned | \$1.11 |

00000524-0001643-0001-0002-TIMR8007070402230448(00000524)-000001645



