



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Pikes Peak Regional Water Authority

Management is responsible for the accompanying financial statements of Pikes Peak Regional Water Authority (a Colorado local government), which comprise the balance sheet as of December 31, 2022, and the related operating statement for the year then ended, included in the accompanying prescribed form in accordance with the requirements of the Colorado State Auditor. We 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 AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

Other Matter

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Hoelting & Company, Inc.

Colorado Springs, Colorado
March 20, 2023

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

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 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

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

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of 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.

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

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

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?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
- 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?

Checkout our new web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSA LG Web Portal](#)

FILING METHODS

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new 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

QUESTIONS? Email: osa.lg@coleg.gov or Phone: 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 -- A Budget to GAAP reconciliation is provided in Part 3

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

LONG FORM

NAME OF GOVERNMENT ADDRESS	Pikes Peak Regional Water Authority 231 Security Blvd. Security, CO 80911
CONTACT PERSON	Roy Heald
PHONE	719-392-3475
EMAIL	r.heald@securitywsd.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:	Thomas G. Sistare
TITLE	Shareholder
FIRM NAME (if applicable)	Hoelling & Company, Inc.
ADDRESS	31 East Platte Avenue, Suite 300, Colorado Springs, CO 80903
PHONE	719-630-1091
DATE PREPARED	3/20/2023
RELATIONSHIP TO ENTITY	We provide services to the District as independent Certified Public Accountants.

PREPARER (SIGNATURE REQUIRED)

T. Sistare

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
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Fund*	Description	Proprietary/Fiduciary Funds		Fund*	Please use this space to provide explanation of any items on this page
		Fund*	Fund*			Enterprise Fund*	Fund*		
	Assets								
1-1	Cash & Cash Equivalents	\$ -	\$ -	-	Cash & Cash Equivalents	\$ 322,281	\$ -	-	
1-2	Investments	\$ -	\$ -	-	Investments	\$ -	\$ -	-	
1-3	Receivables	\$ -	\$ -	-	Receivables	\$ -	\$ -	-	
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...]								
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	-	Total Current Assets	\$ 322,281	\$ -	-	
1-7		\$ -	\$ -	-	(from Part 6-4)	\$ -	\$ -	-	
1-8		\$ -	\$ -	-	Capital & Right to Use Assets, net	\$ -	\$ -	-	
1-9		\$ -	\$ -	-	Other Long Term Assets [specify...]	\$ -	\$ -	-	
1-10		\$ -	\$ -	-		\$ -	\$ -	-	
1-11		\$ -	\$ -	-		\$ -	\$ -	-	
	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	-	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 322,281	\$ -	-	
	Deferred Outflows of Resources:								
1-12	[specify...]	\$ -	\$ -	-	[specify...]	\$ -	\$ -	-	
1-13	[specify...]	\$ -	\$ -	-	[specify...]	\$ -	\$ -	-	
1-14		\$ -	\$ -	-	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	-	
1-15		\$ -	\$ -	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 322,281	\$ -	-	
	Liabilities								
1-16	Accounts Payable	\$ -	\$ -	-	Liabilities	\$ 37,027	\$ -	-	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	-	Accounts Payable	\$ -	\$ -	-	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	-	Accrued Payroll and Related Liabilities	\$ -	\$ -	-	
1-19	Due to Other Entities or Funds	\$ -	\$ -	-	Accrued Interest Payable	\$ -	\$ -	-	
1-20	All Other Current Liabilities	\$ -	\$ -	-	Due to Other Entities or Funds	\$ -	\$ -	-	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	-	All Other Current Liabilities	\$ -	\$ -	-	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	-	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 37,027	\$ -	-	
1-23		\$ -	\$ -	-	Proprietary Debt Outstanding	\$ -	\$ -	-	
1-24		\$ -	\$ -	-	(from Part 4-4)	\$ -	\$ -	-	
1-25		\$ -	\$ -	-	Other Liabilities [specify...]	\$ -	\$ -	-	
1-26		\$ -	\$ -	-		\$ -	\$ -	-	
1-27		\$ -	\$ -	-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 37,027	\$ -	-	
	Deferred Inflows of Resources:								
1-28	Deferred Property Taxes	\$ -	\$ -	-	Deferred Inflows of Resources	\$ -	\$ -	-	
1-29	Lease related (as lessor)	\$ -	\$ -	-	Pension/OPEB Related	\$ -	\$ -	-	
1-30		\$ -	\$ -	-	Other [specify...]	\$ -	\$ -	-	
	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	-	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	-	
	Fund Balance				Net Position				
1-31	Nonspendable Prepaid	\$ -	\$ -	-	Net Investment in Capital Assets	\$ -	\$ -	-	
1-32	Nonspendable Inventory	\$ -	\$ -	-	Emergency Reserves	\$ -	\$ -	-	
1-33	Restricted [specify...]	\$ -	\$ -	-	Other Designations/Reserves	\$ -	\$ -	-	
1-34	Committed [specify...]	\$ -	\$ -	-	Restricted	\$ -	\$ -	-	
1-35	Assigned [specify...]	\$ -	\$ -	-	Undesignated/Unrestricted	\$ 285,254	\$ -	-	
1-36	Unassigned:	\$ -	\$ -	-		\$ -	\$ -	-	
1-37		\$ -	\$ -	-	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ -	\$ -	-	
	This total should be the same as line 3-33				This total should be the same as line 3-33	\$ 285,254	\$ -	-	
1-38		\$ -	\$ -	-	TOTAL NET POSITION	\$ 285,254	\$ -	-	
	(add lines 1-27, 1-30 and 1-37)				(add lines 1-27, 1-30 and 1-37)				
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ -	\$ -	-	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 322,281	\$ -	-	

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*		Enterprise Fund*	Fund*	
Tax Revenue							
2-1	Property (include mills levied in Question 10-6)	-	\$				
2-2	Specific Ownership	-	\$				
2-3	Sales and Use Tax	-	\$				
2-4	Other Tax Revenue (specify...):	-	\$				
2-5		-	\$				
2-6		-	\$				
2-7		-	\$				
2-8	Add lines 2-1 through 2-7	-	\$	Add lines 2-1 through 2-7	-	\$	
	TOTAL TAX REVENUE			TOTAL TAX REVENUE			
2-9	Licenses and Permits	-	\$				
2-10	Highway Users Tax Funds (HUTF)	-	\$				
2-11	Conservation Trust Funds (Lottery)	-	\$				
2-12	Community Development Block Grant	-	\$				
2-13	Fire & Police Pension	-	\$				
2-14	Grants	-	\$				
2-15	Donations	-	\$				
2-16	Charges for Sales and Services	-	\$				
2-17	Rental Income	-	\$				
2-18	Fines and Forfeits	-	\$				
2-19	Interest/Investment Income	-	\$				
2-20	Tap Fees	-	\$				
2-21	Proceeds from Sale of Capital Assets	-	\$				
2-22	All Other (specify...):	-	\$				
2-23	Membership due/project share	-	\$				
2-24	Add lines 2-8 through 2-23	-	\$	Add lines 2-8 through 2-23	-	\$	
	TOTAL REVENUES			TOTAL REVENUES			
Other Financing Sources							
2-25	Debt Proceeds	-	\$				
2-26	Lease Proceeds	-	\$				
2-27	Developer Advances	-	\$				
2-28	Other (specify...):	-	\$				
2-29	Add lines 2-25 through 2-28	-	\$	Add lines 2-25 through 2-28	-	\$	
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES			
2-30	Add lines 2-24 and 2-29	-	\$	Add lines 2-24 and 2-29	-	\$	
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES			
				GRAND TOTALS			
							324,389
							\$

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.

See Independent Accountants' Compilation Report
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PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Expenses	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Enterprise Fund*	Fund*	
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 36,000	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 5,254	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	Project Operations/Administration	\$ 272,193	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	Debt Service	\$ -	\$ -	
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-17	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-21	All Other [specify...]:	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ -	\$ -	Add lines 3-1 through 3-21	\$ 313,447	\$ -	GRAND TOTAL
3-23	TOTAL EXPENDITURES	\$ -	\$ -	TOTAL EXPENSES	\$ -	\$ 313,447	\$ 313,447
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	\$ -	\$ -	
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)	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL EXPENSES	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	Net Increase (Decrease) in Net Position	\$ -	\$ -	
3-31	Line 2-30, less line 3-22, less line 3-29	\$ -	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 10,942	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ 274,312	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
3-33	This total should be the same as line 1-37.	\$ -	\$ -	This total should be the same as line 1-37.	\$ 285,254	\$ -	

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.

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	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance.

- 4-5 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? \$ -
- 4-6 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.

Please use this space to provide any explanations or comments:

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

AMOUNT	TOTAL
\$ 322,281	
\$ -	
TOTAL CASH DEPOSITS	\$ 322,281

5-2 Investments (if investment is a mutual fund, please list underlying investments):

\$ -	
\$ -	
\$ -	
TOTAL INVESTMENTS	\$ -
TOTAL CASH AND INVESTMENTS	\$ 322,281

- 5-3 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 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 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: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

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

Enterprise Fund	Governmental/Proprietary Fund Name	Total Appropriations By Fund
		\$ 617,466
		\$ -
		\$ -
		\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO

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.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity? YES NO

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO

If Yes: NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

- 10-4 Please indicate what services the entity provides:

Water Authority / Project Administration

- 10-5 Does the entity have an agreement with another government to provide services? YES NO

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

- 10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

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:

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:

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either,
 - Include a copy of an adopted resolution that documents formal approval by the Board, or
 - 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 Amy Lathen	I, <u>Amy Lathen</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>Amy Lathen</u> Date: <u>3/22/2023</u> My term Expires: <u>12/31/2023</u>
2	Full Name Jeff Hodge	I, <u>Jeff Hodge</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>Jeff Hodge</u> Date: <u>3/23/2023</u> My term Expires: <u>12/31/2023</u>
3	Full Name Holly Williams	I, <u>Holly Williams</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>Holly Williams</u> Date: <u>3/22/2023</u> My term Expires: <u>12/31/2023</u>
4	Full Name Ann Nichols	I, <u>Ann Nichols</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>Ann Nichols</u> Date: <u>3/22/2023</u> My term Expires: <u>12/31/2023</u>
5	Full Name Dan Blankenship	I, <u>Dan Blankenship</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>Dan Blankenship</u> Date: <u>3/22/2023</u> My term Expires: <u>12/31/2023</u>
6	Full Name Tom Tharnish	I, <u>Tom Tharnish</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>Tom Tharnish</u> Date: <u>3/22/2023</u> My term Expires: <u>12/31/23</u>
7	Full Name Roy Heald	I, <u>Roy E. Heald</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>Roy E. Heald</u> Date: <u>3/22/2023</u> My term Expires: <u>12/31/2023</u>

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		
1	Kevin Nites	I, <u>Kevin Nites</u> , personally reviewed and approve this application for exemption from audit. My term Expires: <u>12/31/2023</u> . I attest that I am a duly elected or appointed board member, and that I have signed this application for exemption from audit. Date: <u>3/22/2023</u>	
2	Jim McGrady	I, <u>Jim McGrady</u> , personally reviewed and approve this application for exemption from audit. My term Expires: <u>12/31/2023</u> . I attest that I am a duly elected or appointed board member, and that I have signed this application for exemption from audit. Date: <u>3/23/2023</u>	
3	Wally Eaves	I, <u>Walter L Eaves</u> , personally reviewed and approve this application for exemption from audit. My term Expires: <u>N/A</u> . I attest that I am a duly elected or appointed board member, and that I have signed this application for exemption from audit. Date: <u>3/22/2023</u>	
4	Jessie Shaffer	I, <u>Jessie Shaffer</u> , personally reviewed and approve this application for exemption from audit. My term Expires: <u>Jessie Shaffer</u> . I attest that I am a duly elected or appointed board member, and that I have signed this application for exemption from audit. Date: <u>3/22/2023</u>	
5		I, _____, personally reviewed and approve this application for exemption from audit. My term Expires: _____ I attest that I am a duly elected or appointed board member, and that I have signed this application for exemption from audit. Date: _____	
6		I, _____, personally reviewed and approve this application for exemption from audit. My term Expires: _____ I attest that I am a duly elected or appointed board member, and that I have signed this application for exemption from audit. Date: _____	
7		I, _____, personally reviewed and approve this application for exemption from audit. My term Expires: _____ I attest that I am a duly elected or appointed board member, and that I have signed this application for exemption from audit. Date: _____	