

# 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.

### 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) 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. *APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.*

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 THIS ADDRESS:

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?
- 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
- or--
  - 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 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.

[Click here to go to the portal](#)

### FILING METHODS

**WEB PORTAL:** Register and submit your Applications at our web portal:

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

For faster processing the web portal is the preferred method for submission

**MAIL:** Office of the State Auditor  
Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

**QUESTIONS?**

Email: [osa.lg@coleg.gov](mailto: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

Mesa County Irrigation District
P.O. Box 970
Palisade, CO 81526

For the Year Ended  
12/31/2023  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

David Voorhees
970-260-0403
Dvoorhees@gmail.com

**CERTIFICATION OF PREPARER**

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

NAME:	Dawn M. Rosier, CPA
TITLE	CPA
FIRM NAME (if applicable)	
ADDRESS	518 28 Road - Ste B201, Grand Junction, CO 81501
PHONE	970-456-7086
RELATIONSHIP TO ENTITY	Independent Certified Public Accountant


<b>PREPARER</b> (SIGNATURE REQUIRED)		<b>DATE PREPARED</b>
<i>Dawn Rosier CPA</i>		

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*		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 104,865	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 278,684	\$ -	
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)	\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 385,004	\$ -	
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 385,004	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 1,519	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 620	\$ -	
1-18	Unearned 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	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 2,139	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 2,139	\$ -	
<b>Deferred Inflows of Resources:</b>				<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) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ 103,396	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 3,500	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 397,340	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ -	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 504,236	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 508,375	\$ -	

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
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	\$ 141,307	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 14,666	\$ -	
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	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 155,973	\$ -	
<b>Other Financing Sources</b>				<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	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	\$ 155,973	\$ -	
						<b>GRAND TOTALS</b>	
						\$	155,973

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 3,635	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 45,818	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 5,045	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 4,898	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,555	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 2,820	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 32,625	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 831	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 1,122	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...] auto expense	\$ 2,599	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 25,390	\$ -	
	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	\$ 128,338	\$ -	GRAND TOTAL \$ 128,338
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	\$ 7,415	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 25,390	\$ -	
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	\$ 17,975	\$ -	
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	\$ 45,610	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 458,626	\$ -	
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.	\$ 504,236	\$ -	

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	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**\*\*Subscription Based Information Technology Arrangements**

\*Must agree to prior year-end 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	\$ 104,865	
5-2	Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 104,865</b>	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	ColoTrust Account	\$ 278,684	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 278,684</b>	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 383,549</b>	

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,  YES                       NO

MUST explain:

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

	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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	\$ 23,339	\$ -	\$ -	\$ 23,339
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 249,909	\$ 25,391	\$ -	\$ 275,300
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (169,852)	\$ (7,415)	\$ -	\$ (177,267)
<b>TOTAL</b>	<b>\$ 103,396</b>	<b>\$ 17,976</b>	<b>\$ -</b>	<b>\$ 121,372</b>

\* 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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
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:	<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
Enterprise Fund	\$ 137,212
	\$ -
	\$ -
	\$ -

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

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Date of formation: <input type="text"/>				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>				
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="irrigation water"/>			
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided: <input type="text"/>				
10-6	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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		
	<b>Total mills</b>	<b>0.000</b>		
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="text"/>				

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$ 383,549	Unrestricted Fund Balan	\$ -	Total Tax Revenue	\$ -	
Current Liabilities	\$ 2,139	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	\$ -	
				Total Assets	\$ -	
				Total Liabilities	\$ -	
<b>Governmental</b>		Interfund In	\$ -			
Total Cash & Investments	\$ -	Interfund Out	\$ -	<b>Enterprise Funds</b>		
Transfers In	\$ -	<b>Proprietary</b>		<b>Net Position</b>	\$ 504,236	
Transfers Out	\$ -	Current Assets	\$ 385,004	PY Net Position	\$ 456,626	
Property Tax	\$ -	Deferred Outflow	\$ -	<b>Government-Wide</b>		
Debt Service Principal	\$ -	Current Liabilities	\$ 2,139	Total Outstanding Debt	\$ -	
Total Expenditures	\$ -	Deferred Inflow	\$ -	Authorized but Unissued	\$ -	
Total Developer Advances	\$ -	Cash & Investments	\$ 383,549	Year Authorized	1/0/1900	
Total Developer Repayments	\$ -	Principal Expense	\$ -			

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES                      NO

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

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

Policy - Requirements

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

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

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

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

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

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

**A MAJORITY of the members of the governing body must sign below.**

#	Full Name	Signature, Date, and Term Expires
1	Brandon Scott Hoskin	I, <u>Brandon S. Hoskin</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>3-7-24</u> My term Expires: <u>2024</u>
2	Michael Edward Whittemar	I, <u>Michael E. Whittemar</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>3-9-24</u> My term Expires: <u>2025</u>
3	Edward Paul Derryberry	I, <u>Edward P. Derryberry</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>3-7-24</u> My term Expires: <u>2026</u>
4		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: _____
5		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: _____
6		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		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____



**RESOLUTION/ ORDINANCE FOR EXEMPTION FROM AUDIT**

(Pursuant to Section 29-1-1604, C.R.S.)

**A RESOLUTION/ ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2023 FOR the Mesa County Irrigation District, State of Colorado.**

**WHEREAS, the board of directors of Mesa County Irrigation District wishes to claim exemption from the audit requirements of**

**Seciton 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 provision of Section29-1-603, C.R.S.;**

**WHEREAS, neither revenues nor expenditures for Mesa County Irrigation District exceeded \$750,000 for the Year 2023; and**




**WHEREAS, an application for exemption from audit for Mesa County Irrigation District has been prepared by Dawn M. Rosier, CPA, an independent accountant with knowledge of 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 directors of the Mesa County Irrigation District that the application for exemption from audit for Mesa County Irrigation District for the year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the board of directors of the Mesa County Irrigation District, that those members of the Mesa County Irrigation District have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Mesa County Irrigation District for the year ended December 31, 2023.**

**ADOPTED THIS 7<sup>th</sup> day of March, A.D. 2024.**



Type Name	Term Expiration Date	Signature
Edward Derryberry	2026	
Michael Whiteman	2025	
Brandon Hoskin	2024	

## **DAWN M. ROSIER, CPA**

518 28 Road – Suite B201  
Grand Junction, CO 81501

Phone: (970) 255-9000 • [dawn@dawnrosiercpa.com](mailto:dawn@dawnrosiercpa.com)  
• [www.dawnrosiercpa.com](http://www.dawnrosiercpa.com)

February 12, 2024

Board of Directors  
Mesa County Irrigation District  
P.O. Box 970  
Palisade, CO 81526

Management is responsible for the accompanying Application for Exemption from Audit – Long Form (The Application) of Mesa County Irrigation District (the District) as of December 31, 2023. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the Application included in the accompanying prescribed form nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any form of assurance on the Application.

The Application included in the accompanying prescribed form is intended to comply with the requirements of the State of Colorado and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Board of Directors of Mesa County Irrigation District and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Dawn M. Rosier, CPA*

Dawn M. Rosier, CPA  
Grand Junction, Colorado  
February 23, 2023

### Budget Message

**DISTRICT SERVICES:** Mesa County Irrigation District (MCID or The District) is a relatively small irrigation district, having a decreed water right of forty-five (45) CFS. Twenty (20) CFS are carried in MCID's main line canal and return ditch, and twenty-five (25) CFS are carried in the Highline Canal for distribution to MCID water users. Water is diverted from the Colorado River at the Cameo Dam by Grand Valley Water Users. The pumping plant elevates 20 CFS of water to MCID's mainline canal and return ditch. Water is distributed to approximately 3000 parcels, irrigating orchards, vineyards, hay and grass fields, gardens and subdivision.

Through the Salinity Control Program and MCID funded construction programs, the entire mainline canal and many laterals have been placed in concrete and PVC pipe.

1. The water assessment rate for 2024 will remain the same as 2023. Those rates will be \$44 for each and every lot and each and every acre up to the 1<sup>st</sup> acre. For acreage above 1<sup>st</sup> rate will be \$25 for portions thereof.
2. The change in land usage from small farms and orchards to residential subdivisions has increased water distribution problems for the limited amount of irrigation water. Future plans call for close oversight of water delivery, repair to valves and structures, and purchase of water measuring tools.
3. The District maintains a cell phone connection with the Utility Notification Center of Colorado (UNCC) for locates requested by contractors per state laws.
4. The District has implemented a computer program to track repairs and condition of valves, laterals, and headgates in use on the system and is updating program as needed.
5. In the 2024 Budget the District has set aside \$10,000 from capital reserves for several large repairs needing to be completed on check structures before the beginning of 2023 water season.

**BASIS OF ACCOUNTING:** The basis of accounting in the preparation of the 2024 budget is recorded on the cash basis. The District's 2024 budget includes projected revenues and expenses for its general and administrative operating funds.

### IMPORTANT FEATURES OF THE BUDGET:

1. **General Operating Fund:** Revenues received by The District are scheduled to increase to cover the implementation of computer tracking system, as well as repairs and upgrades to the system.
2. **Utility Locates:** This is a requirement to locate and mark our buried pipe systems, as requested by contractors working in the area. This is to comply with State law and is done in cooperation with the Utility Notification Center of Colorado, headquartered in Golden, Colorado.
3. **Office Expense:** MCID has cellular telephone service in place for connection to the Ditch Rider for utility located and water user inquiries. MCID does not maintain a formal office but does have a long-term lease on a storage unit at the Clifton Lube Center for storage of records, tools and repair parts. District's bookkeeping services are contracted out to local vendor.
4. **Machine Hire and Maintenance:** With the completion of the Salinity Control Program, all maintenance and repairs to upgraded pipes, structures and valves are now the responsibility MCID.

MCID has elected to engage the services of local repair contractors for these repairs. As the system ages, costs incident to these repairs will continue to be a major budget item.

5. Invasive Species Mitigation: With the ongoing threat of invasive species in the waterways, MCID has begun setting aside revenue for inspection and control of these species.
6. Website: MCID has set up and will continue to work on improving the District website that should help with better communication with water users and information about the District to the public.
7. Mapping: MCID has implemented a software program for the mapping and maintenance tracking of the District's buried laterals and valves.
8. Real Time Data: MCID is committed to add Real Time Data infrastructure to its system as funds become available.



RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY

A RESOLUTION ADOPTING THE BUDGET AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSE AS SETFORTH BELOW AND IN ACCORDANCE WITH THE ATTACHED BUDGET FOR THE MESA COUNTY IRRIGATION DISTRICT, COLORADO FOR THE 2024 BUDGET YEAR.

Whereas, the Board of Directors has reviewed the annual budget in accordance with local Government Budget Law, and

Whereas, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operation of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE MESA COUNTY IRRIGATION DISTRICT, COLORADO; that the annual budget for the budget year 2024 be approved in accordance with Local Government Budget Law, and

NOW, THEREFORE, BE IT FURTHER RESLOVED BY THE BOARD OF DIRECTORS OF THE MESA COUNTY IRRIGATION DISTRICT, COLORADO that during the 2024 budget year, there is hereby set an assessment of \$44 per acre or part thereof for the first acre and \$25 for any additional acres or parts thereof, on all assessable property within the District for the year 2024.

That the following sums are hereby appropriated from the revenue of each fund, for purposes stated:

General Fund: \$163,000.

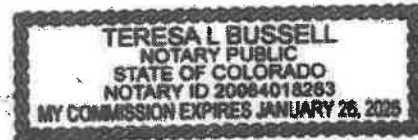
Adopted this 8th day of November 2023.

[Signature]
President, Brandon Hoskins

[Signature]
Board Member, Michael Whiteman

[Signature]
Board Member, Edward Derryberry

State of CO, County of MESA
Signed before me on this 8th day
of Nov 2023 by TERESA BUSSELL
Notary Public [Signature]



**MESA COUNTY IRRIGATION  
2024 PROPOSED BUDGET**

	<u>ACTUAL</u> <u>2022</u>	<u>ESTIMATED</u> <u>2023</u>	<u>PROPOSED</u> <u>2024</u>
<b>Beginning Fund Balance</b>	420,084.00	458,626.00	503,983.00
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Water Assessment Revenue	141,213.00	152,000.00	155,000.00
4060 · Interest Income	4,899.00	10,656.00	8,000.00
<b>Total Income</b>	<u>146,112.00</u>	<u>162,656.00</u>	<u>163,000.00</u>
<b>Cost of Goods Sold</b>			
5000 · Water Contracts	4,898.00	4,897.00	4,897.00
5005 · Ditch Rider Wages	40,560.00	40,560.00	42,000.00
5010 · Ditch Repairs & Maintenance	22,072.00	21,608.00	25,000.00
5020 · Machine Hire	6,473.00	6,940.00	8,000.00
5030 · Equipment Rental	0.00	261.00	0.00
5040 · Locates	724.00	926.00	800.00
5050 · Materials, Supplies & Tools	205.00	579.00	1,000.00
5060 · Water Feasibility Study	833.00	0.00	2,500.00
<b>Total COGS</b>	<u>75,765.00</u>	<u>75,771.00</u>	<u>84,197.00</u>
<b>Gross Profit</b>	<u>70,347.00</u>	<u>86,885.00</u>	<u>78,803.00</u>
<b>Expense</b>			
6100.1 · Fuel	1,810.00	1,800.00	2,000.00
6100.2 · Repairs & Maintenance	68.00	529.00	100.00
6100.3 · Registration Renewal	1,719.00	41.00	200.00
6100 · Automobiles Expense - Other	289.00	0.00	0.00
6350.1 · Board Salaries	5,698.00	5,698.00	5,698.00
6350.5 · Directors & Officers Insurance	1,300.00	1,300.00	1,300.00
6400 · Depreciation Expense	5,500.00	7,500.00	7,500.00
6450 · Dues and Subscriptions	500.00	0.00	0.00
6700.1 · General Liability Insurance	1,587.00	1,851.00	2,000.00
6850.1 · Legal Fees	900.00	180.00	300.00
6850.2 · Accounting/Bookkeeping Fees	4,081.00	4,100.00	4,100.00
6850.3 · Consulting Fees	158.00	113.00	500.00
6850.4 · Website Development	85.00	0.00	500.00
7200 · Mitigation / Evasive Species	0.00	0.00	15,000.00
7350 · Postage & Delivery	185.00	600.00	600.00
7410.1 · Office Rent	200.00	200.00	200.00
7410.3 · Storage Rent	1,260.00	1,260.00	1,260.00
7450 · Repairs & Maintenance	11.00	0.00	0.00
7550 · Office Supplies	400.00	400.00	400.00
7610 · Cell Phone	1,123.00	1,123.00	1,200.00
7700.5 · Payroll Taxes	3,670.00	3,572.00	3,572.00
7700.7 · Workers Compensation	1,261.00	1,261.00	1,400.00
8000 · Capital Outlay	0.00	10,000.00	10,000.00
<b>Total Expense</b>	<u>31,805.00</u>	<u>41,528.00</u>	<u>57,830.00</u>
<b>Net Ordinary Income</b>	<u>38,542.00</u>	<u>45,357.00</u>	<u>20,973.00</u>
<b>Ending Fund Balance</b>	458,626.00	503,983.00	524,956.00



Mesa County Assessor P.O. Box 20000-5003 Grand Junction, Co 81502-5003

[jane.hilt@mesacounty.us](mailto:jane.hilt@mesacounty.us)

Mesa County Finance P.O. Box 20000-5014 Grand Junction, CO 81502-5014

[saratourney@mesacounty.us](mailto:saratourney@mesacounty.us)

Mesa County Treasurer P.O. Box 20000-5027 Grand Junction, CO 81502-5027

[mctreas@mesacounty.us](mailto:mctreas@mesacounty.us) Attention Jackie Campbell

Colorado Department of Local Affairs

E-filing 2024 Budget [<https://www.colorado.gov/pacific/dola/electronic-filing>]

[303-864-7720 or email [dola\\_dlg\\_helpdesk@state.co.us](mailto:dola_dlg_helpdesk@state.co.us)]

To Whom It May Concern:

Attached is the 2024 Budget for the Mesa County Irrigation District in Mesa County, as adopted November 8, 2023. The Board of Director for the District is comprised of Brandon Hoskins, Michael Whiteman, and Edward Derryberry. The assessment certified to the Mesa County Commissioners is comprised of \$44 per acre for the first acre or fraction thereof and \$25 per acre for all additional acres or part thereof, for all general operating purposes. Based on the assessments as stated above, the total 2024 assessment for the Mesa County Irrigation District is projected to be \$142,500. Please contact Dave Voorhees regarding any budget question at 970-260-3920 or P.O. Box 970 Palisade, CO 81526.

It is hereby certified that the enclosed are true and accurate copies of the budget and approved by resolution to the Board of County Commissioners.

Dave Voorhees

Dave Voorhees

Manager

Mesa County Irrigation District

State of CO, County of MESA  
Signed before me on this 8th day  
of NOV, 2023 by TERESA BUSSELL  
Notary Public: Teresa Buszell

