

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

PIONEER LOOKOUT WATER DISTRICT
PO BOX 851
MONUMENT, COLORADO 80132-0851

CONTACT PERSON
PHONE
EMAIL

MARY BOWMAN
719-487-5865
PIONEERLOOKOUTWATERDIS@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 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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
RELATIONSHIP TO ENTITY

MARY BOWMAN
TREASURER

PREPARER (SIGNATURE REQUIRED)

Mary Bowman

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
<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
		Fund*	Fund*	
Assets				
1-1	Cash & Cash Equivalents	\$ 111,854	\$ -	Assets
1-2	Investments	\$ -	\$ -	Cash & Cash Equivalents
1-3	Receivables	\$ 35,816	\$ -	Investments
1-4	Due from Other Entities or Funds	\$ -	\$ -	Receivables
1-5	Property Tax Receivable	\$ -	\$ -	Due from Other Entities or Funds
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets [specify...]
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	
1-7		\$ -	\$ -	Total Current Assets
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) TOTAL ASSETS	\$ 147,670	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS
Deferred Outflows of Resources:				
1-12	[specify...]	\$ -	\$ -	Deferred Outflows of Resources
1-13	[specify...]	\$ -	\$ -	[specify...]
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	[specify...]
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 147,670	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS
				TOTAL ASSETS AND DEFERRED OUTFLOWS
Liabilities				
1-16	Accounts Payable	\$ 121,813	\$ -	Liabilities
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accounts Payable
1-18	Unearned 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	\$ 121,813	\$ -	All Other Current Liabilities
1-22	All Other Liabilities [specify...]	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES
1-23		\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)
1-24		\$ -	\$ -	Other Liabilities [specify...]:
1-25		\$ -	\$ -	
1-26		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 121,813	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES
Deferred Inflows of Resources:				
1-28	Deferred Property Taxes	\$ -	\$ -	Deferred Inflows of Resources
1-29	Lease related (as lessor)	\$ -	\$ -	Pension/OPEB Related
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	Other [specify...]
				(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS
Fund Balance				
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Position
1-32	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves
1-35	Assigned [specify...]	\$ -	\$ -	Restricted
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ -	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 121,813	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - RE

Line #	Description	Governmental Funds		Description
		Fund*	Fund*	
Tax Revenue				
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:
2-5		\$ -	\$ -	
2-6		\$ -	\$ -	
2-7		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension
2-14	Grants	\$ -	\$ -	Grants
2-15	Donations	\$ -	\$ -	Donations
2-16	Charges for Sales and Services	\$ 34,843	\$ -	Charges for Sales and Services
2-17	Rental Income	\$ -	\$ -	Rental Income
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits
2-19	Interest/Investment Income	\$ 973	\$ -	Interest/Investment Income
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	\$ 35,816	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES
Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds
2-27	Developer Advances	\$ -	\$ -	Developer Advances
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 35,816	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES

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 ma
Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Description
		Fund*	Fund*	
3-1	General Government	\$ 33,961	\$ -	Expenses
3-2	Judicial	\$ -	\$ -	General Operating & Administrative
3-3	Law Enforcement	\$ -	\$ -	Salaries
3-4	Fire	\$ -	\$ -	Payroll Taxes
3-5	Highways & Streets	\$ -	\$ -	Contract Services
3-6	Solid Waste	\$ -	\$ -	Employee Benefits
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Insurance
3-8	Health	\$ -	\$ -	Accounting and Legal Fees
3-9	Culture and Recreation	\$ -	\$ -	Repair and Maintenance
3-10	Transfers to other districts	\$ -	\$ -	Supplies
3-11	Other [specify...]:	\$ -	\$ -	Utilities
3-12		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.
3-13		\$ -	\$ -	Engineering
3-14	Capital Outlay	\$ 87,852	\$ -	Water Testing
	Debt Service			Capital Outlay
				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	\$ 121,813	\$ -	Add lines 3-1 through 3-21
	TOTAL EXPENDITURES			TOTAL EXPENSES
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
	TOTAL TRANSFERS AND OTHER EXPENDITURES			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (85,997)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23
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)
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.	\$ (85,997)	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.

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-(303) 869-3000 for assistance.

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 60%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 15px; width: 60%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

****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.]? If yes: How much? \$ - Date the debt was authorized: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <input type="checkbox"/> What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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	\$ 26,997	
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS		\$ 26,997
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ -
	TOTAL CASH AND INVESTMENTS		\$ 26,997

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.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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: <div style="border: 1px solid black; height: 15px; width: 60%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

- 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: YES NO

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	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	\$ 1,000	\$ -	\$ -	\$ 1,000
Machinery and equipment	\$ 31,439	\$ -	\$ -	\$ 31,439
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 35,684	\$ -	\$ -	\$ 35,684
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): EMERGENCY INTERCONNECT	\$ -	\$ 78,677	\$ -	\$ 78,677
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 69,123	\$ 78,677	\$ -	\$ 147,800

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 * Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$	-
State contribution amount:	\$	-
Other (gifts, donations, etc.):	\$	-
TOTAL	\$	-

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A
8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND	\$ 27,906
	\$ -
	\$ -
	\$ -

PART 9 - TAX PAYER'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)]?	<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
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 450px; height: 20px;" type="text"/> PRIOR name <input style="width: 450px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3 Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-4 Please indicate what services the entity provides: <input style="width: 550px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-5 Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input style="width: 550px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bond Redemption mills	<input style="width: 50px;" type="text"/>	0.000
General/Other mills	<input style="width: 50px;" type="text"/>	0.000
Total mills	<input style="width: 50px;" type="text"/>	0.000

	YES	NO	N/A
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 style="width: 550px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE PIONEER LOOKOUT WATER DISTRICT STATE OF COLORADO.

WHEREAS, the Board of Directors of the Pioneer Lookout Water District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed five hundred 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 Pioneer Lookout Water District exceeded \$100,000 for fiscal year 2023; and

WHEREAS, an application for exemption from audit for the Pioneer Lookout Water District has been prepared by Mary Bowman, a person skilled in governmental accounting; and

Whereas, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.




NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Pioneer Lookout Water District that the application for exemption from audit for the Pioneer Lookout Water District for the fiscal year ended December 31, 2023, has been reviewed and is hereby approved by a majority of the Board of Directors of the Pioneer Lookout Water District; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the Pioneer Lookout Water District for the fiscal year ended December 31, 2023.

ADOPTED THIS 10th day of January, A.D. 2024.

Elizabeth Sands, President

ATTEST:

Mary Bowman, Treasurer

<u>Members of Governing Body</u>	<u>Term Expires</u>	<u>Signature</u>
Elizabeth Sands	May 2027	
Mary Bowman	May 2027	
Diana Jones	May 2027	
Carmen Whaley	May 2025	_____
Carolyn Dilger	May 2025	

Pioneer Lookout Water District
Profit & Loss
 January through December 2023

	<u>Jan - Dec 23</u>
Ordinary Income/Expense	
Income	
Advance Payment	-330.00
Meter Income	21,933.00
Service Surcharge	13,240.00
Total Income	<u>34,843.00</u>
Gross Profit	34,843.00
Expense	
Administrative Fees	
Accounting	2,000.00
Bank Service Charges	2.00
Dues and Subscriptions	615.41
Total Administrative Fees	<u>2,617.41</u>
Computer Repairs	228.83
Contract Labor	8,850.33
Emergency Interconnect	87,852.00
Engineering	10,639.99
Insurance	1,975.00
Maintenance	2,883.26
Supplies	
Office Supplies	515.47
Postage and Delivery	317.00
Total Supplies	<u>832.47</u>
Utilities	
Electric	3,469.98
Phone & Internet	660.00
Website	385.00
Total Utilities	<u>4,514.98</u>
Water Testing	
Chemical Supplies	180.00
Water Testing - Other	1,238.40
Total Water Testing	<u>1,418.40</u>
Total Expense	<u>121,812.67</u>
Net Ordinary Income	-86,969.67
Other Income/Expense	
Other Income	
Interest Income	973.07
Total Other Income	<u>973.07</u>
Net Other Income	<u>973.07</u>
Net Income	<u><u>-85,996.60</u></u>

COPY

22507 - Monument Transmission Pipeline - CO 2



Wagner Construction Inc.

757 Maleta Ln, Suite 201

Castle Rock, CO

Contact: Trevor Plasky

Phone: 218-341-6689

Fax: 218-283-1043

Quote To:

Forsgren Associates

Job Name:

Attn: James Adams

Date of Plans:

Phone:

Revision Date:

Fax:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
ALTERNATE NO. 2					
A2-1	6" C900 PVC PIPE	175.00	LF	74.00	12,950.00
A2-3	12" x 12" x 6" MJ TEE	1.00	EA	2,705.00	2,705.00
A2-4	6" GATE VALVE ASSEMBLY	2.00	EA	2,486.00	4,972.00
A2-6	WATER METER	1.00	EA	5,050.00	5,050.00
A2-7	ACTUATOR VAULT (8' x 8' VAULT)	1.00	EA	53,000.00	53,000.00
<i>Labor</i> A2-8	CONNECT TO EXISTING PLWD SYSTEM LINE	1.00	EA	9,175.00	9,175.00
ALTERNATE NO. 2 TOTAL					87,852.00

GENERAL FUND BUDGET
PIONEER LOOKOUT WATER DISTRICT
P O BOX 851, MOUNUMENT, CO 80132
January 1 - December 31, 2024

ACCOUNT NUMBER	DESCRIPTION	ACTUAL CURRENT YEAR 2022	ACTUAL CURRENT YEAR 2023	FINAL BUDGET YEAR 2024
ESTIMATED RESOURCES				
	BEGINNING BALANCE, JANUARY 1st			
	Checking	\$ 39,155.47	\$ 10,431.32	\$ 12,455.65
	Savings	\$ 101,129.26	\$ 101,422.49	\$ 14,541.56
334	Colorado State Government Grant	\$ -	\$ -	\$ -
340	Sales and Services of Water	\$ 36,225.00	\$ 34,843.00	\$ 35,000.00
355	Special Assessments			
355.1	Capital Improvement		\$ -	\$ -
355.2	Tap Fees		\$ -	\$ -
	TOTAL OPERATING REVENUES:	\$ 176,509.73	\$ 146,696.81	\$ 61,997.21
	Non-Operating Revenue:	\$ -		
361	Interest Income	\$ 293.23	\$ 973.07	\$ 264.00
392	Sale of Fixed Assets	\$ -	\$ -	\$ -
	Other:	\$ -	\$ -	\$ -
	Tap Fees	\$ -	\$ -	\$ -
	Development Fees	\$ -	\$ -	\$ -
	TOTAL NON-OPERATING REVENUES:	\$ 293.23	\$ 973.07	\$ 264.00
	Designated Reserves - Emergency			
	TOTAL AVAILABE RESOURCES:	\$ 176,802.96	\$ 147,669.88	\$ 62,261.21
ESTIMATED EXPENDITURES				
433	OPERATING EXPENSES/EXPENDITURES			
	Water:			
433.1	Administration:			
	Accounts Receivable (Past Due)	\$ 641.23		
	Insurance	\$ 1,975.00	\$ 1,975.00	\$ 2,035.00
	Accounting & Legal Fees	\$ 1,800.00	\$ 2,002.00	\$ 2,000.00
	Advertising	\$ -	\$ -	\$ -
	Bad Debt	\$ -	\$ -	\$ -
	Licenses, Permits, Surveys	\$ 9,500.00	\$ -	\$ -
	Royalty Fees	\$ -	\$ -	\$ -
	Supplies/Publications/Dues	\$ 1,091.82	\$ 1,130.88	\$ 1,154.00
	Postage and Shipping	\$ 236.00	\$ 317.00	\$ 251.00
	Power Purchased for Pumping	\$ 3,188.31	\$ 3,469.98	\$ 3,480.00
	Telephone/Internet/WebSite	\$ 300.00	\$ 1,045.00	\$ 1,200.00
	Meter Purchase			
433.52	Repair and Maintenance	\$ 2,036.38	\$ 3,112.09	\$ 3,000.00
	Contract Services	\$ 8,441.98	\$ 8,850.33	\$ 9,286.00
	Engineering	\$ 34,049.26	\$ 10,639.99	\$ 3,000.00
433.53	Water Treatment			
	Chemicals, Water Sample Testing	\$ 1,982.40	\$ 1,418.40	\$ 2,500.00
280.0	Capital Outlay			
	Distribution Line Upgrade	\$ -		
	Emergency Interconnect		\$ 87,852.00	\$ -
	Masterplan			
	TOTAL EXPENSES/EXPENDITURES	\$ 65,242.38	\$ 121,812.67	\$ 27,906.00
	Emergency Reserve:	\$ 101,129.26	\$ 14,541.56	\$ 14,541.56
	Total Expense/Reserve:	\$ 166,371.64	\$ 136,354.23	\$ 42,447.56
	Ending Fund Balance:	\$ 10,431.32	\$ 11,315.65	\$ 19,813.65
	Total Uses of Resources:			
	Ending Balance Dec 31st	\$ 10,431.32	\$ 11,315.65	\$ 19,813.65