

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

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

For the Year Ended
12/31/2023
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:	KATHERINE KOHNEN
TITLE	DISTRICT ACCOUNTANT
FIRM NAME (if applicable)	COMMUNITY RESOURCE SERVICES OF COLORADO
ADDRESS	7995 E PRENTICE AVENUE, SUITE 103E GREENWOOD VILLAGE, CO 80111
PHONE	
RELATIONSHIP TO ENTITY	DISTRICT ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	3/25/2024

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		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		WATER & SANITATION	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 39,560	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 426,672	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 1,150	\$ -
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		\$ -	\$ -	Total Current Assets	\$ 467,382	\$ -
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 548,405	\$ -
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	\$ 1,015,787	\$ -
Deferred Outflows of Resources:				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,015,787	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 5,204	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 153	\$ -
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	\$ 18,575	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 23,932	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 286,694	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 310,626	\$ -
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ 261,711	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 2,200	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 441,250	\$ -
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	\$ 705,161	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ -	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 1,015,787	\$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		WATER & SANITATION	Fund*	
Tax Revenue				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	\$ -	\$ -	Charges for Sales and Services	\$ 109,275	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 21,887	\$ -	
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	\$ 131,162	\$ -	
Other Financing Sources				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	\$ -	\$ -	GRAND TOTALS
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	\$ 131,162	\$ -	\$ 131,162

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		WATER & SANITATION	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 296	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 1,000	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 104	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 4,704	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 37,192	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 9,588	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 489	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...] Sewer Treatment	\$ 8,555	\$ -	
3-13		\$ -	\$ -	Engineering	\$ 3,064	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
Debt Service				Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 25,655	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 6,119	\$ -	
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	\$ 96,766	\$ -	GRAND TOTAL \$ 96,766
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ 17,662	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 25,655	\$ -	
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	\$ 7,993	\$ -	
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	\$ 42,389	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 662,772	\$ -	
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.	\$ 705,161	\$ -	

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<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	\$ 312,349	\$ -	\$ 286,694
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ 312,349	\$ -	\$ 286,694

****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.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: How much?	\$ -	
	If yes: Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: How much?	\$ -	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If yes: What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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"/>	<input type="checkbox"/>
	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	\$ 39,560		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 39,560	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3	ColoTrust	\$ 426,672		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ 426,672	
TOTAL CASH AND INVESTMENTS			\$ 466,232	

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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:	<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 YES NO Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, **MUST** explain: YES NO

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

	Balance - beginning of the year*	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	\$ -	\$ -	\$ -	\$ -

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

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 1,041,533	\$ -	\$ -	\$ 1,041,533
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ (475,466)	\$ (17,662)	\$ -	\$ (493,128)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 566,067	\$ (17,662)	\$ -	\$ 548,405

* 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?

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	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															
<table border="1" style="width: 100%; border-collapse: collapse; background-color: #e0e0e0;"> <thead> <tr> <th style="width: 70%;">Governmental/Proprietary Fund Name</th> <th style="width: 30%;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">General Fund</td> <td style="text-align: right;">\$ 117,912</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>		Governmental/Proprietary Fund Name	Total Appropriations By Fund	General Fund	\$ 117,912		\$ -		\$ -		\$ -				
Governmental/Proprietary Fund Name	Total Appropriations By Fund														
General Fund	\$ 117,912														
	\$ -														
	\$ -														
	\$ -														

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 style="width: 150px; height: 30px;" 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 style="width: 400px; height: 25px;" type="text"/>									
PRIOR name <input style="width: 400px; height: 25px;" 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 style="width: 450px; height: 20px;" type="text" value="Water and sewage treatment services"/>									
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided:									
<input style="width: 450px; height: 20px;" type="text" value="Hillcrest Water & Sanitation District provides services to oversee the operation and maintenance of the sanitary outfall line."/>									
10-6	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):									
<table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tbody> <tr> <td style="width: 60%;">Bond Redemption mills</td> <td style="text-align: right;">0.000</td> </tr> <tr> <td>General/Other mills</td> <td style="text-align: right;">0.000</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td>Total mills</td> <td style="text-align: right;">0.000</td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	0.000	Total mills	0.000		
Bond Redemption mills	0.000								
General/Other mills	0.000								
Total mills	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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>					

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	466,232	Unrestricted Fund Balan	\$	-	Total Tax Revenue	\$	-
Current Liabilities	\$	23,932	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	\$	-
Governmental			Interfund In	\$	-			
Total Cash & Investments	\$		- Interfund Out	\$	-	Enterprise Funds		
Transfers In	\$		- Proprietary			Net Position	\$	705,161
Transfers Out	\$		- Current Assets	\$	467,382	PY Net Position	\$	662,772
Property Tax	\$		- Deferred Outflow	\$		- Government-Wide		
Debt Service Principal	\$		- Current Liabilities	\$	23,932	Total Outstanding Debt	\$	286,694
Total Expenditures	\$		- Deferred Inflow	\$		- Authorized but Unissued	\$	-
Total Developer Advances	\$		- Cash & Investments	\$	466,232	Year Authorized		1/0/1900
Total Developer Repayments	\$		- Principal Expense	\$	25,655			

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.	
1	Full Name David Brenman	DocuSigned by: I, David Brenman, 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>David Brenman</u> Date: <u>3/25/2024</u> My term Expires: <u>AF7635002BD54DB...</u>	
2	Full Name Richard Fullerton	DocuSigned by: I, Richard Fullerton, 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>Richard Fullerton</u> Date: <u>3/25/2024</u> My term Expires: <u>86048197F30A4C4...</u>	
3	Full Name Candice Goldstein	DocuSigned by: I, Candice Goldstein, 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>Candice Goldstein</u> Date: <u>3/25/2024</u> My term Expires: <u>C86652E4A5AC447...</u>	
4	Full Name Graham Hollis	DocuSigned by: I, Graham Hollis, 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>Graham Hollis</u> Date: <u>3/26/2024</u> My term Expires: <u>1B8AC1E8C417...</u>	
5	Full Name Wm C Klingensmith III	DocuSigned by: I, Wm C Klingensmith III, 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>Wm C Klingensmith</u> Date: <u>3/25/2024</u> My term Expires: <u>55A12BF513F0454...</u>	
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	

EXHIBIT C
WATER POLLUTION CONTROL REVOLVING FUND
LOAN REPAYMENT SCHEDULE
MANSFIELD HEIGHTS WATER AND SANITATION DISTRICT, ACTING BY AND THROUGH ITS HILLCREST SEWER ENTERPRISE

Loan Number: #W13F312

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

Loan Date:	5/24/2013
Utilized Loan Amount:	\$ 490,480
Interest Rate:	2.000%
Term (Years):	20

INTEREST DATE: 4/1/2013

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

Certificate Of Completion

Envelope Id: A9B53002A3FB4D0399430A702A1B4D7F	Status: Completed
Subject: Mansfield Heights W&S - 2023 Audit Exemption MHWS.pdf	
Source Envelope:	
Document Pages: 10	Signatures: 6
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Rhonda Bilek
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	rbilek@crsofcolorado.com
	IP Address: 96.88.70.121

Record Tracking

Status: Original	Holder: Rhonda Bilek	Location: DocuSign
3/25/2024 9:49:34 AM	rbilek@crsofcolorado.com	

Signer Events

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

Signature

DocuSigned by:


 55A12BF513F0454...
 Signature Adoption: Pre-selected Style
 Using IP Address: 73.78.207.146

Timestamp

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 Viewed: 3/25/2024 10:06:21 AM
 Signed: 3/25/2024 10:11:37 AM

Electronic Record and Signature Disclosure:
 Accepted: 3/25/2024 10:06:21 AM
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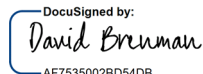
Candice Goldstein
 candicebenge@gmail.com
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 C65652E4A5AC447...
 Signature Adoption: Pre-selected Style
 Using IP Address: 161.69.54.14

Sent: 3/25/2024 9:56:28 AM
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 Signed: 3/25/2024 1:27:07 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/25/2024 1:26:04 PM
 ID: 211fac89-ba91-4591-a5ae-0c77a6053893

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

DocuSigned by:

 AF7535002BD54DB...
 Signature Adoption: Pre-selected Style
 Using IP Address: 73.78.207.235
 Signed using mobile

Sent: 3/25/2024 9:56:28 AM
 Viewed: 3/25/2024 10:19:03 AM
 Signed: 3/25/2024 10:19:30 AM

Electronic Record and Signature Disclosure:
 Accepted: 3/25/2024 10:19:03 AM
 ID: 86de12e8-8acd-46d7-b5b5-b2f9ba6313f2

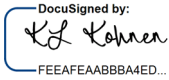
Graham Hollis
 gramhollis@icloud.com
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 1B6ACF1E8CFE417...
 Signature Adoption: Pre-selected Style
 Using IP Address: 73.34.172.189

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 Signed: 3/26/2024 10:02:28 AM

Electronic Record and Signature Disclosure:
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 ID: 9c206bda-e97e-4911-b383-2384954ea718

Signer Events	Signature	Timestamp
KL Kohnen kkohnen@crsofcolorado.com Security Level: Email, Account Authentication (None)	 <p>DocuSigned by: <i>KL Kohnen</i> FEEAFEAA8BBA4ED...</p>	Sent: 3/25/2024 9:56:29 AM Viewed: 3/25/2024 10:54:17 AM Signed: 3/25/2024 10:54:22 AM

Signature Adoption: Pre-selected Style
 Using IP Address: 96.88.70.121

Electronic Record and Signature Disclosure:
 Accepted: 3/25/2024 10:54:17 AM
 ID: 6b7df778-69d1-454b-8d61-1a6edf0605a3

Richard Fullerton rbf@richardfullerton.com Security Level: Email, Account Authentication (None)



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Signature Adoption: Pre-selected Style
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 Signed using mobile

Electronic Record and Signature Disclosure:
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In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	3/25/2024 11:12:49 AM
Signing Complete	Security Checked	3/25/2024 11:14:17 AM
Completed	Security Checked	3/26/2024 10:02:28 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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