

MESA WATER & SANITATION DISTRICT

Exemption from Audit

For the year ended

December 31, 2023

SHANNON L. CURRIER
Certified Public Accountant

P.O. Box 328
Collbran, CO 81624

Phone: 970-487-3428
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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT


Board of Directors
Mesa Water & Sanitation District
Mesa, Colorado

Management is responsible for the accompanying financial statements of Mesa Water & Sanitation District (a government) which comprise a balance sheet as of December 31, 2023, and the related operating statement for the year then ended included in the accompanying prescribed form. I have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. I did not audit or review the financial statements 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. Accordingly, I do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Local Government Audit Division and are not intended to be a complete presentation of Mesa Water and Sanitation District's assets, liabilities, revenues and expenditures. As a result, the financial statements may not be suitable for another purpose.

This report is intended solely for the information and use of Mesa Water & Sanitation District and Colorado Local Government Audit Division and is not intended to be and should not be used by anyone other than this specified party.

The supplementary information contained in the prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.


Shannon L. Currier, CPA
Collbran, Colorado

March 6, 2024

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**
- of--
- 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.

Email: osa.lg@coleg.gov or Phone: 303-869-3000

QUESTIONS?

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.

IMPORTANT!

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

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

NAME OF GOVERNMENT ADDRESS Mesa Water and Sanitation District PO Box 213 Mesa, CO 81643	CONTACT PERSON Bob Bridges PHONE 970-261-2654 EMAIL mesa.water@yahoo.com
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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: Shannon L. Currier TITLE: Certified Public Accountant FIRM NAME (if applicable): Shannon L. Currier CPA ADDRESS: PO Box 328, Collbran, CO 81624 PHONE: 970-487-3428 RELATIONSHIP TO ENTITY: Independent Accountant	DATE PREPARED 3/16/2024
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PREPARER (SIGNATURE REQUIRED)

Shannon L. Currier CPA

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 <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Fund*	Description	Proprietary/Fiduciary Funds		Fund*	Please use this space to provide explanation of any items on this page
		Fund*	Fund*			Mesa Water & Sanitation District	Fund*		
Assets									
1-1	Cash & Cash Equivalents	\$ -	\$ -	-	Cash & Cash Equivalents	\$ 125,266	\$ -	-	
1-2	Investments	\$ -	\$ -	-	Investments	\$ -	\$ -	-	
1-3	Receivables	\$ -	\$ -	-	Receivables	\$ 9,942	\$ -	-	
1-4	Due from Other Entities or Funds	\$ -	\$ -	-	Due from Other Entities or Funds	\$ 134	\$ -	-	
1-5	Property Tax Receivable	\$ -	\$ -	-	Other Current Assets [specify...]	\$ -	\$ -	-	
	All Other Assets [specify...]				Prop Tax Rec, Prepaid Expense	\$ 23,005	\$ -	-	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	-	Total Current Assets	\$ 158,347	\$ -	-	
1-7		\$ -	\$ -	-	Capital & Right to Use Assets, net (from Part 6-4)	\$ 1,082,841	\$ -	-	
1-8		\$ -	\$ -	-	Other Long Term Assets [specify...]	\$ -	\$ -	-	
1-9		\$ -	\$ -	-		\$ -	\$ -	-	
1-10		\$ -	\$ -	-		\$ -	\$ -	-	
1-11		\$ -	\$ -	-	TOTAL ASSETS	\$ 1,241,188	\$ -	-	
Deferred Outflows of Resources:									
1-12	[specify...]	\$ -	\$ -	-	Deferred Outflows of Resources	\$ -	\$ -	-	
1-13	[specify...]	\$ -	\$ -	-	[specify...]	\$ -	\$ -	-	
1-14		\$ -	\$ -	-	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	-	
1-15		\$ -	\$ -	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,241,188	\$ -	-	
Liabilities									
1-16	Accounts Payable	\$ -	\$ -	-	Accounts Payable	\$ 13,204	\$ -	-	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	-	Accrued Payroll and Related Liabilities	\$ 140	\$ -	-	
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	\$ 4,830	\$ -	-	
1-21		\$ -	\$ -	-	TOTAL CURRENT LIABILITIES	\$ 18,174	\$ -	-	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	-	Proprietary Debt Outstanding (from Part 4-4)	\$ 59,329	\$ -	-	
1-23		\$ -	\$ -	-	Other Liabilities [specify...]	\$ -	\$ -	-	
1-24		\$ -	\$ -	-		\$ -	\$ -	-	
1-25		\$ -	\$ -	-		\$ -	\$ -	-	
1-26		\$ -	\$ -	-		\$ -	\$ -	-	
1-27		\$ -	\$ -	-	TOTAL LIABILITIES	\$ 77,503	\$ -	-	
Deferred Inflows of Resources:									
1-28	Deferred Property Taxes	\$ -	\$ -	-	Pension/OPEB Related	\$ -	\$ -	-	
1-29	Lease related (as lessor)	\$ -	\$ -	-	Other [Property Taxes]	\$ 16,863	\$ -	-	
1-30		\$ -	\$ -	-	TOTAL DEFERRED INFLOWS	\$ 16,863	\$ -	-	
Fund Balance									
1-31	Nonspendable Prepaid	\$ -	\$ -	-	Net Position	\$ 1,023,511	\$ -	-	
1-32	Nonspendable Inventory	\$ -	\$ -	-	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -	-	
1-33	Restricted [specify...]	\$ -	\$ -	-	Emergency Reserves	\$ 5,000	\$ -	-	
1-34	Committed [specify...]	\$ -	\$ -	-	Other Designations/Reserves	\$ -	\$ -	-	
1-35	Assigned [specify...]	\$ -	\$ -	-	Restricted	\$ -	\$ -	-	
1-36	Unassigned:	\$ -	\$ -	-	Undesignated/Unreserved/Unrestricted	\$ 118,311	\$ -	-	
1-37		\$ -	\$ -	-	Add lines 1-31 through 1-36	\$ -	\$ -	-	
		\$ -	\$ -	-	This total should be the same as line 3-33	\$ -	\$ -	-	
		\$ -	\$ -	-	TOTAL FUND BALANCE	\$ 1,146,822	\$ -	-	
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	\$ 1,241,188	\$ -	-	

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

Line #	Description	Fund*	Fund*	Fund*	Proprietary/Fiduciary Funds Mesa Water & Sanitation District	Fund*	Please use this space to provide explanation of any items on this page
Expenditures							
3-1	General Government	\$ -	\$ -		\$ 8,241	\$ -	
3-2	Judicial	\$ -	\$ -		\$ 18,036	\$ -	
3-3	Law Enforcement	\$ -	\$ -		\$ 1,762	\$ -	
3-4	Fire	\$ -	\$ -		\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -		\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -		\$ 3,713	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -		\$ 11,191	\$ -	
3-8	Health	\$ -	\$ -		\$ 11,810	\$ -	
3-9	Culture and Recreation	\$ -	\$ -		\$ 4,451	\$ -	
3-10	Transfers to other districts	\$ -	\$ -		\$ 8,218	\$ -	
3-11	Other [specify...]:	\$ -	\$ -		\$ -	\$ -	
3-12		\$ -	\$ -		\$ 53,595	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -		\$ 35,707	\$ -	
Debt Service							
3-15	Principal (should match amount in 4-4)	\$ -	\$ -		\$ 4,427	\$ -	
3-16	Interest	\$ -	\$ -		\$ 863	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -		\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -		\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -		\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -		\$ 162,014	\$ -	GRAND TOTAL 162,014
TRANSFERS AND OTHER EXPENDITURES							
3-23	Interfund Transfers (In)	\$ -	\$ -		\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -		\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -		\$ 52,681	\$ -	
3-26		\$ -	\$ -		\$ -	\$ -	
3-27		\$ -	\$ -		\$ 35,707	\$ -	
3-28		\$ -	\$ -		\$ 4,427	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -		\$ (12,547)	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -		\$ -	\$ -	
	Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -		\$ (20,705)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -		\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -		\$ 1,167,527	\$ -	
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.	\$ -	\$ -		\$ 1,146,822	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, **MUST** explain: YES NO

4-4 Please complete the following debt schedule, if applicable. (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 63,756	\$ -	\$ 4,427	\$ 59,329
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 63,756	\$ -	\$ 4,427	\$ 59,329

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

- 4-5 Please answer the following questions by marking the appropriate boxes. YES NO
- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?
- If yes: How much? \$
- 4-6 Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year?
- If yes: How much? \$
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
- If yes: What is the amount outstanding? \$
- 4-8 Does the entity have any lease agreements?
- If yes: What is being leased?
- What is the original date of the lease?
- Number of years of lease?
- Is the lease subject to annual appropriation?
- What are the annual lease payments?

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

Please use this space to provide any explanations or comments:

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 125,266	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS	\$ -	\$ 125,266

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

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	\$ 125,266
TOTAL CASH AND INVESTMENTS	\$ -	\$ 125,266

Please answer the following question by marking in the appropriate box

- 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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

YES NO

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

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:				
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:				
Land	\$ 87,562	\$ -	\$ -	\$ 87,562
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 241,736	\$ -	\$ -	\$ 241,736
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 1,458,563	\$ -	\$ -	\$ 1,458,563
Construction In Progress (CIP)	\$ 6,836	\$ 35,708	\$ -	\$ 42,544
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ (694,883)	\$ (52,681)	\$ -	\$ (747,564)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 1,099,814	\$ (16,973)	\$ -	\$ 1,082,841
TOTAL	\$ 1,099,814	\$ (16,973)	\$ -	\$ 1,082,841

* 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

7-1 Does the entity have an "old hire" firefighters' pension plan?
 7-2 Does the entity have a volunteer firefighters' pension plan?
 If yes: Who administers the plan?

Indicate the contributions from:

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

	\$ -
	\$ -
	\$ -
TOTAL	\$ -

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

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Current Operating Expenditures	\$ 52,308
Water & Sanitation Operating Expenditures	\$ 113,081
Capital Expenditures	\$ 215,239
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(6)]? YES NO

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

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

If yes: Date of formation:

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

If Yes: NEW name

PRIOR name

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

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

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

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

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

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	8.000
Total mills	8.000

- 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. YES NO N/A

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

PART 12 - GOVERNING BODY APPROVAL

YES NO

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? YES NO

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:


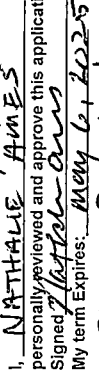
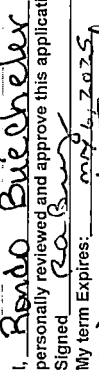
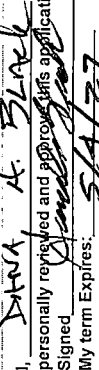
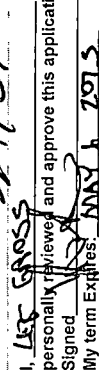
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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.

1	Full Name	Signature	Date
	John Groo		3/16/24
	Nathalie Ames		3/16/24
	Rondo Buecheler		3/16/24
	Dana Black		3/16/24
	Lee Gross		3/16/24

MESA WATER & SANITATION DISTRICT
DEBT REPAYMENT SCHEDULE with Principle Forgiveness
DWRF-160,000 GALLON WATER TANK AND SYSTEM

DATE PAID	UNPAID PRINCIPAL BALANCE	INT RATE	PRINCIPLE FORGIVENESS	TOTAL PAYMENT	INTEREST	PRINCIPAL	PRIN BAL AFTER TRANSACTION
11/01/22							\$63,756.08
05/01/23	\$63,756.08			\$2,648.82	\$444.07	\$2,204.75	\$61,551.33
11/01/23	\$61,551.33			\$2,648.82	\$426.68	\$2,222.14	\$59,329.19
05/01/24	\$59,329.19			\$2,648.82	\$409.10	\$2,239.72	\$57,089.47
11/01/24	\$57,089.47			\$2,648.82	\$391.39	\$2,257.43	\$54,832.04
05/01/25	\$54,832.04			\$2,648.82	\$373.52	\$2,275.30	\$52,556.74
11/01/25	\$52,556.74			\$2,648.82	\$355.49	\$2,293.33	\$50,263.41
05/01/26	\$50,263.41			\$2,648.82	\$337.32	\$2,311.50	\$47,951.91
11/01/26	\$47,951.91			\$2,648.82	\$318.98	\$2,329.84	\$45,622.07
05/01/27	\$45,622.07			\$2,648.82	\$300.48	\$2,348.34	\$43,273.73
11/01/27	\$43,273.73			\$2,648.82	\$281.82	\$2,367.00	\$40,906.73
05/01/28	\$40,906.73			\$2,648.82	\$262.99	\$2,385.83	\$38,520.90
11/01/28	\$38,520.90			\$2,648.82	\$244.01	\$2,404.81	\$36,116.09
05/01/29	\$36,116.09			\$2,648.82	\$224.86	\$2,423.96	\$33,692.13
11/01/29	\$33,692.13			\$2,648.82	\$205.54	\$2,443.28	\$31,248.85
05/01/30	\$31,248.85			\$2,648.82	\$186.06	\$2,462.76	\$28,786.09
11/01/30	\$28,786.09			\$2,648.82	\$166.40	\$2,482.42	\$26,303.67
05/01/31	\$26,303.67			\$2,648.82	\$146.58	\$2,502.24	\$23,801.43
11/01/31	\$23,801.43			\$2,648.82	\$126.58	\$2,522.24	\$21,279.19
05/01/32	\$21,279.19			\$1,120.74	\$106.40	\$1,014.34	\$20,264.85
11/01/32	\$20,264.85			\$1,120.74	\$101.33	\$1,019.41	\$19,245.44
05/01/33	\$19,245.44			\$1,120.74	\$96.23	\$1,024.51	\$18,220.93
11/01/33	\$18,220.93			\$1,120.74	\$91.11	\$1,029.63	\$17,191.30
05/01/34	\$17,191.30			\$1,120.74	\$85.96	\$1,034.78	\$16,156.52
11/01/34	\$16,156.52			\$1,120.74	\$80.79	\$1,039.95	\$15,116.57
05/01/35	\$15,116.57			\$1,120.74	\$75.59	\$1,045.15	\$14,071.42
11/01/35	\$14,071.42			\$1,120.74	\$70.36	\$1,050.38	\$13,021.04
05/01/36	\$13,021.04			\$1,120.74	\$65.11	\$1,055.63	\$11,965.41
11/01/36	\$11,965.41			\$1,120.74	\$59.83	\$1,060.91	\$10,904.50
05/01/37	\$10,904.50			\$1,120.74	\$54.53	\$1,066.21	\$9,838.29
11/01/37	\$9,838.29			\$1,120.74	\$49.19	\$1,071.55	\$8,766.74
05/01/38	\$8,766.74			\$1,120.74	\$43.84	\$1,076.90	\$7,689.84
11/01/38	\$7,689.84			\$1,120.74	\$38.45	\$1,082.29	\$6,607.55
05/01/39	\$6,607.55			\$1,120.74	\$33.04	\$1,087.70	\$5,519.85
11/01/39	\$5,519.85			\$1,120.74	\$27.60	\$1,093.14	\$4,426.71
05/01/40	\$4,426.71			\$1,120.74	\$22.14	\$1,098.60	\$3,328.11
11/01/40	\$3,328.11			\$1,120.74	\$16.64	\$1,104.10	\$2,224.01
05/01/41	\$2,224.01			\$1,120.74	\$11.12	\$1,109.62	\$1,114.39
11/01/41	\$1,114.39			\$1,119.96	\$5.57	\$1,114.39	\$0.00

RESOLUTION FOR EXEMPTION FROM AUDIT

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE MESA WATER AND SANITATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Mesa Water and Sanitation 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 seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

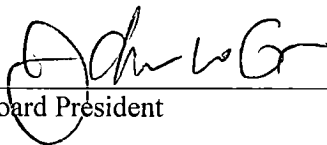
WHEREAS, neither revenues nor expenditures for Mesa Water and Sanitation District exceeded \$750,000 for fiscal year 2023; and


WHEREAS, an application for exemption from audit for Mesa Water and Sanitation District has been prepared by Shannon L. Currier, CPA, an independent accountant with knowledge of governmental accounting; and

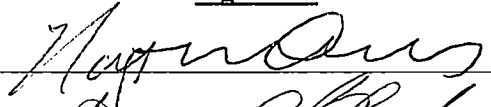

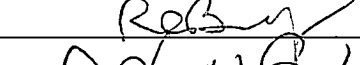
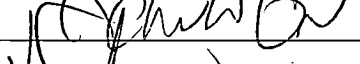
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Mesa Water and Sanitation District that the application for exemption from audit for Mesa Water and Sanitation District for the fiscal year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Mesa Water and Sanitation 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 Mesa Water and Sanitation District for the fiscal year ended December 31, 2023.

ATTEST: Date: March 6, 2024


Board President


Vice-President

<u>Members of Board of Directors</u>	<u>Date Term Expires</u>	<u>Signature</u>
Nathalie Ames	May 6, 2025	
Dana A. Black	May 4, 2027	
Rondo Buecheler	May 6, 2025	
John W Groo	May 4, 2027	
Lee Gross	May 6, 2025	