

**MESA WATER & SANITATION DISTRICT**

**Exemption from Audit**

**For the year ended**

**December 31, 2024**

**SHANNON L. CURRIER**  
**Certified Public Accountant**

P.O. Box 328  
Collbran, CO 81624

Phone: 970-487-3428  
Fax: 970-487-3785

## 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, 2024, 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 these specified parties.

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*  
Shannon L. Currier, CPA  
Collbran, Colorado

March 19, 2025

# 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.

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

## CHECKLIST

Check out 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](#)

- 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 Electronic Signature Policy? See policy in Part 11.
- 01--
- If yes, 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 at the end of this form.)
- 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?

## FILING METHODS

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

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

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](mailto:osa.lg@coleg.gov) OR Phone: 303-869-3000

QUESTIONS?

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Mesa Water and Sanitation District  
PO Box 213  
Mesa, CO 81643

For the Year Ended  
12/31/2024  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Bob Bridges  
970-261-2654  
mesa.water@yahoo.com

## CERTIFICATION OF PREPARER

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

NAME:

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

PREPARER (SIGNATURE REQUIRED)

*Shannon L. Currier*

DATE PREPARED  
(No exemption shall be granted prior to the close  
of said fiscal year)

3/19/2025

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

NOTE: Attach additional sheets as necessary.

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

Line #	Description	Governmental Funds (Modified Accrual Basis)		Fund*	Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		Fund*	Fund*			Fund*	Fund*
1-1	Assets						
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ -	Cash & Cash Equivalents	\$ 23,401	\$ -
1-2	Investments	\$ -	\$ -	\$ -	Investments	\$ 93,702	\$ -
1-3	Receivables	\$ -	\$ -	\$ -	Receivables	\$ 29,520	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ 142	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	Other Current Assets - Prepaid Expenses	\$ 3,941	\$ -
1-5	All Other Assets	\$ -	\$ -	\$ -		\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ 150,706	\$ -
1-7	Other [specify...]	\$ -	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 1,107,165	\$ -
1-8		\$ -	\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -	\$ -		\$ -	\$ -
1-11	<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-1 through 1-10)</b>	<b>\$ 1,257,871</b>	<b>\$ -</b>
1-12	Deferred Outflows of Resources:				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	<b>TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-12 through 1-13)</b>	<b>\$ -</b>	<b>\$ -</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 1,257,871</b>	<b>\$ -</b>
1-16	Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	\$ -	Accounts Payable	\$ 20,660	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 1,264	\$ -
1-18	Unearned Revenue	\$ -	\$ -	\$ -	Accrued Interest Payable	\$ 130	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	All Other Current Liabilities	\$ 4,075	\$ -
1-21	<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-16 through 1-20)</b>	<b>\$ 26,129</b>	<b>\$ -</b>
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 54,832	\$ -
1-23		\$ -	\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-24		\$ -	\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -	\$ -		\$ -	\$ -
1-27	<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-22 through 1-26)</b>	<b>\$ 80,961</b>	<b>\$ -</b>
1-28	Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other Deferred Property Taxes	\$ 16,663	\$ -
1-30	<b>TOTAL DEFERRED INFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-28 through 1-29)</b>	<b>\$ 16,663</b>	<b>\$ -</b>
1-31	Fund Balance				Net Investment in Capital and Right-to Use Assets	\$ 1,052,333	\$ -
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -			
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	Emergency Reserves	\$ 7,700	\$ -
1-33	Restricted [specify...]	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 100,214	\$ -
1-36	Unassigned:	\$ -	\$ -	\$ -			
1-37	<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-31 through 1-36)</b>	<b>\$ 1,160,247</b>	<b>\$ -</b>
1-38	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(add lines 1-27, 1-30 and 1-37)</b>	<b>\$ 1,257,871</b>	<b>\$ -</b>

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

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*	Fund*
<b>Tax Revenue</b>					
2-1	Property [include mills levied in question 10-7]	\$ -	\$ -	\$ 18,290	\$ -
2-2	Specific Ownership	\$ -	\$ -	\$ 2,301	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -
2-4	Other Tax Revenue [specify...]	\$ -	\$ -	\$ -	\$ -
2-5		\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -
2-8	<b>Add lines 2-1 through 2-7</b>	\$ -	\$ -	\$ 20,591	\$ -
	<b>TOTAL TAX REVENUE</b>				
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ 58,980	\$ -
2-15	Donations	\$ -	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ 101,698	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	\$ 5,583	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
2-22	All Other [specify...]	\$ -	\$ -	\$ -	\$ -
2-23		\$ -	\$ -	\$ -	\$ -
2-24	<b>Add lines 2-9 through 2-23</b>	\$ -	\$ -	\$ 186,852	\$ -
	<b>TOTAL REVENUES</b>				
<b>Other Financing Sources</b>					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -
2-28	Other [specify...]	\$ -	\$ -	\$ -	\$ -
2-29		\$ -	\$ -	\$ -	\$ -
	<b>Add lines 2-25 through 2-28</b>	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL OTHER FINANCING SOURCES</b>				
2-30	<b>Add lines 2-24 and 2-29</b>	\$ -	\$ -	\$ 186,852	\$ -
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				
2-31				<b>GRAND TOTALS (ALL FUNDS)</b>	<b>\$ 186,852</b>

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.**

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

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*	Fund*
	<b>Expenditures</b>				
3-1	General Government	\$ -	\$ -	\$ 11,182	\$ -
3-2	Judicial	\$ -	\$ -	\$ 18,966	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ 1,878	\$ -
3-4	Fire	\$ -	\$ -	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ 4,219	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ 11,445	\$ -
3-8	Health	\$ -	\$ -	\$ 24,934	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ 1,542	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ 6,176	\$ -
3-11	Other [specify...]	\$ -	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ 40,693	\$ -
3-13		\$ -	\$ -	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ 75,936	\$ -
	Debt Service				
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ 4,497	\$ -
3-16	Interest	\$ -	\$ -	\$ 790	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	\$ -
3-22		\$ -	\$ -	\$ -	\$ -
3-23		\$ -	\$ -	\$ -	\$ -
3-24	<b>Add lines 3-1 through 3-23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,248</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>			<b>GRAND TOTAL (ALL FUNDS)</b>	<b>\$ 202,248</b>
3-25					
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ 51,612	\$ -
3-29		\$ -	\$ -	\$ -	\$ -
3-30		\$ -	\$ -	\$ 75,936	\$ -
3-31		\$ -	\$ -	\$ 4,497	\$ -
3-32	<b>(Add lines 3-26 through 3-31)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,045</b>	<b>\$ -</b>
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>			<b>(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ 28,821</b>
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
	Line 2-30, less line 3-24, less line 3-32	\$ -	\$ -	\$ 13,425	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ 1,146,822	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -
3-36	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -
	Sum of Lines 3-33, 3-34, and 3-35	\$ -	\$ -	\$ 1,160,247	\$ -
	This total should be the same as line 1-37.	\$ -	\$ -	\$ -	\$ -

**IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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.**

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



## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate box.

Please use this space to provide any explanations or comments

- 6-1 Does the entity have capitalized assets? Yes  No   
*(If 'No' is checked, skip the rest of Part 6)*
- 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 <sup>▲</sup>	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Balance - beginning of the year*	Additions <sup>▲</sup>	Deletions	Year-End Balance
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)	\$ 42,544	\$ 75,936	\$ 118,480
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)	\$ (747,564)	\$ (51,612)	\$ (799,176)
<b>TOTAL</b>	<b>\$ 1,082,841</b>	<b>\$ 24,324</b>	<b>\$ 1,107,165</b>

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

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate box.

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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box.

Please use this space to provide any explanations or comments

	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, <b>MUST</b> 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, <b>MUST</b> 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 (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Current Operating Expenditures	\$ 54,107
Water & Sanitation Operating Expenditures	\$ 104,807
Capital Expenditures	\$ 1,689,060
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box.

Please use this space to provide any explanations or comments

	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)]? <i>Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate box.

Please use this space to provide any explanations or comments

	Please answer the following questions by marking in the appropriate box.	Yes	No
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: 100%;" 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:	Please list the NEW name: <input style="width: 100%;" type="text"/>		
	Please list the PRIOR name: <input style="width: 100%;" 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: 100%;" type="text"/>		
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided: <input style="width: 100%;" type="text"/>		

10-6 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.]

If yes: Date filed:

10-7 Does the entity have a certified mill levy?

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

Bond redemption mills	-
General/other mills	8.000
<b>Total mills</b>	<b>8.000</b>

	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

10-8 If the entity is a Title 32 Special District formed 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.

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



## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box.

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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 signature obtained through a capture 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

**Print or type the names of ALL members of the governing body below.  
A MAJORITY of the members of the governing body must sign below.**

Board Member 1

Board Member's Name: John Groo

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: May 2027

Signature: 

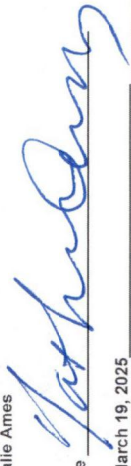
Date: March 19, 2025

Board Member 2

Board Member's Name: Nathalie Ames

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: May 2029

Signature: 

Date: March 19, 2025

Board Member 3

Board Member's Name: Ronald A. Buecheler Jr.

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: May 2029

Signature: 

Date: March 19, 2025

Board Member 4

Board Member's Name: Dana Black

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: May 2027

Signature: 

Date: March 19, 2025

Board Member 5

Board Member's Name: Les Gross

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: May 2029

Signature: 

Date: March 19, 2025

Board Member 6

Board Member's Name:

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Board Member 7

Board Member's Name:

I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.

My term expires: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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

<b>DATE PAID</b>	<b>UNPAID PRINCIPAL BALANCE</b>	<b>INT RATE</b>	<b>PRINCIPLE FORGIVENESS</b>	<b>TOTAL PAYMENT</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>PRIN BAL AFTER TRANSACTION</b>
12/31/24							\$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 2024 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 2024; and

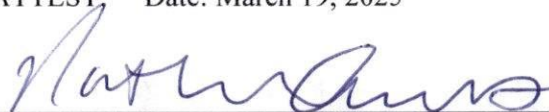
WHEREAS, an application for exemption from audit for Mesa Water and Sanitation District has been prepared by Shannon L. Currier, CPA, an independent accountant with knowledge of governmental accounting; and




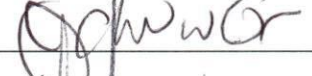
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.

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, 2024, 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, 2024.

ATTEST: Date: March 19, 2025

  
Board President

  
Vice-President

<u>Members of Board of Directors</u>	<u>Date Term Expires</u>	<u>Signature</u>
Nathalie Ames	May 2029	
Dana A. Black	May 2027	
Ronald A Buecheler Jr.	May 2029	
John W Groo	May 2027	
Les Gross	May 2029	