

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

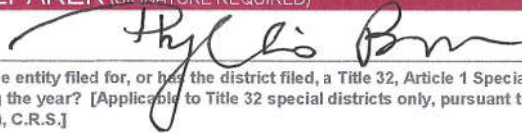
For the Year Ended
12/31/2022
or fiscal year ended:

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:	PHYLLIS BROWN
TITLE	DISTRICT ACCOUNTANT
FIRM NAME (if applicable)	COMMUNITY RESOURCE SERVICES OF COLORADO
ADDRESS	7995 E. PRENTICE AVENUE, SUITE 103E, GREENWOOD VILLAGE, CO 80111
PHONE	303-381-4960
DATE PREPARED	3/24/22
RELATIONSHIP TO ENTITY	DISTRICT ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)



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

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

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Water & Sanitation	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 14,768	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 400,672	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 1,850	\$ -
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...]			Prepaid Insurance	\$ 4,704	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ 421,994	\$ -
1-7		\$ -	\$ -	Total Current Assets	\$ 566,067	\$ -
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 988,061	\$ -
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	\$ 988,061	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 6,329	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 61	\$ -
1-18	Unearned Property Tax 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	\$ 6,550	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 12,940	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 312,349	\$ -
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	\$ 325,289	\$ -
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 Assets	\$ 253,718	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 4,000	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 4,704	\$ -
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 400,350	\$ -
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	\$ 662,772	\$ -
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	\$ 988,061	\$ -

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	\$ 109,450	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 5,188	\$ -	
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	\$ 114,638	\$ -	
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	\$ 114,638	\$ -	\$ 114,638

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	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 1,300	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 99	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 4,563	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 35,014	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 21,695	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 471	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...] Engineering	\$ 21,469	\$ -	
3-13		\$ -	\$ -	Sewer Treatment	\$ 38,392	\$ -	
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)	\$ 25,150	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 6,625	\$ -	
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...]: Miscellaneous Expense	\$ 279	\$ -	
3-21		\$ -	\$ -	Dues and Subscriptions	\$ 333	\$ -	
3-22	Add lines 3-1 through 3-21	\$ -	\$ -	Add lines 3-1 through 3-21	\$ 155,390	\$ -	\$ 155,390
	TOTAL EXPENDITURES			TOTAL EXPENSES			
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ 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)	\$ 25,150	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ 7,488	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES						
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (33,264)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 696,036	\$ -	
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.	\$ 662,772	\$ -	

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 style="width: 100%;" type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 100%;" type="text"/>	<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	\$ 337,499	\$ 25,150	\$ 312,349
	Lease Liabilities	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ 337,499	\$ 25,150	\$ 312,349

*must agree to prior year ending 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"/>	
	How much? <input style="width: 100%;" type="text"/>			
	Date the debt was authorized: <input style="width: 100%;" type="text"/>			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	How much? <input style="width: 100%;" type="text"/>			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	What is the amount outstanding? <input style="width: 100%;" type="text"/>			
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	What is being leased? <input style="width: 100%;" type="text"/>			
	What is the original date of the lease? <input style="width: 100%;" type="text"/>			
	Number of years of lease? <input style="width: 100%;" type="text"/>			
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments? <input style="width: 100%;" type="text"/>			

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	\$ 14,768		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DEPOSITS		\$ 14,768	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3	Colostrust	\$ 400,672		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ 400,672	
	TOTAL CASH AND INVESTMENTS		\$ 415,440	

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"/>	
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 style="width: 100%;" type="text"/>	<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, YES NO
MUST explain:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased 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 Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (457,804)	\$ (17,662)	\$ -	\$ (475,466)
TOTAL	\$ 583,729	\$ (17,662)	\$ -	\$ 566,067

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

PART 7 - PENSION INFORMATION

* YES NO

Please use this space to provide any explanations or comments:

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

Indicate the contributions from:

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 145,007
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Date of formation: <input type="text"/>				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name <input type="text"/>				
PRIOR name <input type="text"/>				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides: <input type="text" value="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 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 mills levied for the year reported (do not enter \$ amounts):				
	Bond Redemption mills	<input type="text" value="0.000"/>		
	General/Other mills	<input type="text" value="0.000"/>		
	Total mills	<input type="text" value="0.000"/>		

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	\$	415,440	Unrestricted Fund Balance	\$	-	Total Tax Revenue	\$	-
Current Liabilities	\$	12,940	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	\$	-
			Interfund In	\$	-			
Governmental			Interfund Out	\$	-	Enterprise Funds		
Total Cash & Investments	\$	-	Proprietary			Net Position	\$	662,772
Transfers In	\$	-	Current Assets	\$	421,994	PY Net Position	\$	696,036
Transfers Out	\$	-	Deferred Outflow	\$	-	Government-Wide		
Property Tax	\$	-	Current Liabilities	\$	12,940	Total Outstanding Debt	\$	312,349
Debt Service Principal	\$	-	Deferred Inflow	\$	-	Authorized but Unissued	\$	-
Total Expenditures	\$	-	Cash & Investments	\$	415,440	Year Authorized		1/0/1900
Total Developer Advances	\$	-	Principal Expense	\$	25,150			
Total Developer Repayments	\$	-						

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.

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

Print the names of ALL members of the governing body must complete and sign in the column below.

	Full Name	
1	Richard Fullerton	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: 86048197F30A4C4... Date: 3/27/2023 My term Expires: _____ DocuSigned by: Richard Fullerton
2	David Brenman	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: AF7535002BD54DB... Date: 3/27/2023 My term Expires: May 2023 DocuSigned by: David Brenman
3	Candice Goldstein	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: C65652E4A5AC447... Date: 3/28/2023 My term Expires: May 2025 DocuSigned by: Candice Benge Goldstein
4	William C Klingensmith III	I, William 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: 567452BPS13F0454... Date: 3/27/2023 My term Expires: _____ DocuSigned by: Bill Klingensmith
5	Graham Hollis	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: 1B6ACF1E8CFE417... Date: 3/29/2023 My term Expires: May 2023 DocuSigned by: Graham Hollis
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____

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	INTEREST DATE:	4/1/2013
Utilized Loan Amount:	\$ 490,480		
Interest Rate:	2.000%		
Term (Years):	20		

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: D6D4E71351E94DD1A92DF5B51B01509C

Status: Completed

Subject: 2022_Audit Exemption - Mansfield Heights.pdf

Source Envelope:

Document Pages: 10

Signatures: 5

Envelope Originator:

Certificate Pages: 5

Initials: 0

Kayla Blair

AutoNav: Enabled

kblair@crsofcolorado.com

Envelopeld Stamping: Enabled

IP Address: 96.88.70.121

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original

Holder: Kayla Blair

Location: DocuSign

3/27/2023 8:46:47 AM

kblair@crsofcolorado.com

Signer Events

Signature

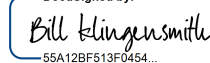
Timestamp

Bill Klingensmith

Bill.klingensmith@mac.com

Security Level: Email, Account Authentication
(None)

DocuSigned by:


55A12BF513F0454...

Sent: 3/27/2023 8:51:53 AM

Viewed: 3/27/2023 9:06:58 AM

Signed: 3/27/2023 9:08:38 AM

Signature Adoption: Pre-selected Style

Using IP Address: 174.51.24.39

Electronic Record and Signature Disclosure:

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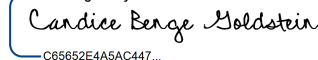
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Candice Benge Goldstein

candicebenge@gmail.com

Security Level: Email, Account Authentication
(None)

DocuSigned by:


C65652E4A5AC447...

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Resent: 3/28/2023 9:02:23 AM

Viewed: 3/28/2023 9:05:27 AM

Signed: 3/28/2023 9:06:30 AM

Signature Adoption: Pre-selected Style

Using IP Address: 161.69.114.13

Electronic Record and Signature Disclosure:

Accepted: 3/28/2023 9:05:27 AM

ID: b71c328d-7146-4942-aecf-b3367e7952f9

David Brenman

davidbrenman@comcast.net

Security Level: Email, Account Authentication
(None)

DocuSigned by:


AF7535002BD54DB...

Sent: 3/27/2023 8:51:52 AM

Viewed: 3/27/2023 1:32:16 PM

Signed: 3/27/2023 1:32:35 PM

Signature Adoption: Pre-selected Style

Using IP Address: 174.234.10.136

Signed using mobile

Electronic Record and Signature Disclosure:

Accepted: 3/27/2023 1:32:16 PM

ID: 4bd4e1ae-8d14-4692-8095-93cdf0717aa9

Graham Hollis

gramhollis@icloud.com

Security Level: Email, Account Authentication
(None)

DocuSigned by:


1B6ACF1E8CFE417...

Sent: 3/27/2023 8:51:53 AM

Resent: 3/28/2023 9:02:23 AM

Viewed: 3/29/2023 10:06:38 AM

Signed: 3/29/2023 10:26:01 AM

Signature Adoption: Pre-selected Style

Using IP Address: 71.229.181.253

Electronic Record and Signature Disclosure:

Accepted: 3/27/2023 9:09:49 AM

ID: a19515ae-e8b2-4a54-8d52-6ed450dfc38a

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



Sent: 3/27/2023 8:51:52 AM
Viewed: 3/27/2023 8:54:04 AM
Signed: 3/27/2023 8:54:55 AM

Signature Adoption: Drawn on Device
Using IP Address: 69.7.116.2
Signed using mobile

Electronic Record and Signature Disclosure:
Accepted: 3/27/2023 8:54:04 AM
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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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Kayla Blair
kblair@crsofcolorado.com
Security Level: Email, Account Authentication (None)



Sent: 3/27/2023 8:51:54 AM
Resent: 3/29/2023 10:26:04 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

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	3/27/2023 8:54:04 AM
Signing Complete	Security Checked	3/27/2023 8:54:55 AM
Completed	Security Checked	3/29/2023 10:26:01 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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