



Independent Accountants' Report on Applying Agreed-
Upon Procedures

Board of Directors
Glacier View Meadows Water and Sewer Association
Livermore, Colorado

We have performed the procedures enumerated below, which were agreed to by the management and Board of Directors of Glacier View Meadows Water and Sewer Association to the records of Glacier View Meadows Water and Sewer Association as of September 30, 2022 and for the year then ended for the purpose of helping the Board of Directors complete its bylaw requirements. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We tested year-end bank reconciliations by confirming balances with banks or tracing to bank statements if the confirmation was not returned and testing the resolution of reconciling items, without exception. Here are the bank balances as of September 30, 2022:

Wells Fargo	Operating	\$ 28,450.72
Wells Fargo	Capital	19,516.77
Wells Fargo	Capital	33,511.60
Western State Bank	Capital	14,458.49
1 st National	Operating	208,579.30
1 st National	Capital	118,516.80

2. We tested a sample of eleven individual cash receipts from member assessments and agreed to the billing and to bank deposits. We found no exceptions with the Accounts Receivable and Allowance for Doubtful Accounts.
3. We tested a sample of 7 individual cash disbursements by agreeing to supporting documentation and appropriate approvals and budget without exception.
4. We tested property and equipment additions by comparing vendor invoices to the property additions. There did not appear to be any deletions during the year
5. We reviewed the filing of payroll tax returns for prompt submission on October 31, 2021, January 31, 2022, April 30, 2022, and July 31, 2022, without exception.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the financial statements of Glacier View Meadows Water and Sewer Association, or specified elements, accounts, or items thereof. Accordingly, we do not express such an opinion. Also, we express no opinion on the effectiveness of Glacier Meadows Water and Sewer Association's internal control structure or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Sincerely,
Valor CPAs, LLC

Julian Tolliver, CPA

Julian Tolliver, CPA

March 17, 2023