

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	Harris Park Metropolitan District	1278.00	For the Year Ended 12/31/16 or fiscal year ended
ADDRESS	2154 Shelton Road Bailey, CO 80421		
CONTACT PERSON	Ms. Gail Stokes, Administrator		
PHONE	303.816.7259		
EMAIL	glistokes@q.com		
FAX			

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	Craig A. Erickson, CPA
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Craig A. Erickson, CPA P.C.
ADDRESS	196 SE Spokane St #206 Portland, OR 97202-6483
PHONE	303.979.0031
DATE PREPARED <small>(Must be completed prior to Board approval)</small>	03/09/17
RELATIONSHIP TO ENTITY	Separate from Entity-Colorado and Oregon licensed CPA

PREPARER (SIGNATURE REQUIRED)

Craig A. Erickson

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"/>	



RECEIVED
By Justin L. Smith at 8:19 am, Mar 22, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund (Combined)	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 20,798	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 83,623	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 1,057	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-6		\$ -	\$ -	Capital Assets, net (from Part	\$ -	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 105,478	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 64,699	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 170,177	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ 76,184	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 15	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 76,209	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 76,209	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 64,699	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted (specify): Labor	\$ 2,900	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify): Subrecs. or expend	\$ 26,369	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 29,269	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 170,177	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

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
		General Fund	Fund*		Fund*	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property	\$ 63,963	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 7,808	\$ -	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	\$ 71,771	\$ -	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)	\$ 2,916	\$ -	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	\$ 697	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 20,545	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 1,543	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify)	\$ -	\$ -	All Other (specify)	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 97,462	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify: Decrease in Investment in FA)	\$ 47,966	\$ -	Other (specify)	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ 47,966	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 145,428	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 145,428

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$	\$ -	General Operating & Administrative	\$	\$ -	
3-2	Judicial	\$	\$ -	Salaries	\$	\$ -	
3-3	Law Enforcement	\$	\$ -	Payroll Taxes	\$	\$ -	
3-4	Fire	\$	\$ -	Contract Services	\$	\$ -	
3-5	Highways & Streets	\$	\$ -	Employee Benefits	\$	\$ -	
3-6	Solid Waste	\$	\$ -	Insurance	\$	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$	\$ -	Accounting and Legal Fees	\$	\$ -	
3-8	Health	\$	\$ -	Repair and Maintenance	\$	\$ -	
3-9	Culture and Recreation	\$	36,717	Supplies	\$	\$ -	
3-10	Other (specify) Water and Sanitation	\$	56,121	Utilities	\$	\$ -	
3-11		\$	\$ -	Contributions to Fire & Police Pension Assoc.	\$	\$ -	
3-12		\$	\$ -	Other (specify)	\$	\$ -	
3-13		\$	\$ -		\$	\$ -	
3-14	Capital Outlay	\$	232,285	Capital Outlay	\$	\$ -	
	Debt Service			Debt Service			
3-16	Principal	\$	\$ -	Principal	\$	\$ -	
3-16	Interest	\$	\$ -	Interest	\$	\$ -	
3-17	Bond Issuance Costs	\$	\$ -	Bond Issuance Costs	\$	\$ -	
3-18	Developer Principal Repayments	\$	\$ -	Developer Principal Repayments	\$	\$ -	
3-19	Developer Interest Repayments	\$	\$ -	Developer Interest Repayments	\$	\$ -	
3-20	All Other (specify)	\$	\$ -	All Other (specify)	\$	\$ -	
3-21		\$	\$ -		\$	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$	325,133	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$	\$ -	Net Interfund Transfers (In)	\$	\$ -	
3-24	Interfund Transfers Out	\$	\$ -	Net Interfund Transfers Out	\$	\$ -	
3-25	Other Expenditures (Revenues)	\$	\$ -	Depreciation	\$	\$ -	
3-26	Loss on Disposition of Fixed Assets	\$	47,966	Other Financing Sources (Uses) (from line 2-26)	\$	\$ -	
3-27		\$	\$ -	Capital Outlay (from line 3-14)	\$	\$ -	
3-28		\$	\$ -	Debt Principal (from line 3-16)	\$	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	47,966	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$	(227,671)	Net Increase (Decrease) in Net Position Line 2-28, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$	\$ -	See Capital Assets-beginning balance explanation of Prior period Adjust
3-31	Fund Balance, January 1 from December 31 prior year report	\$	301,977	Net Position, January 1 from December 31 prior year report	\$	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$	(45,037)	Prior Period Adjustment (MUST explain)	\$	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-35.	\$	29,268	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-35.	\$	\$ -	

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 type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>		
	NA				
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>		
	NA				
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	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

Please answer the following questions by marking the appropriate boxes.		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much? \$ -			
	Date the debt was authorized			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much? \$ -			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding? \$ -			
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is being leased?			
	What is the original date of the lease?			
	Number of years of lease?			
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments? \$ -			
4-9	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please provide the following mills levied for the year reported:			
	Bond Redemption	0.00		
	General/Other	11.819		
	TOTAL	11.819		

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	\$ 20,798	
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS		\$ 20,798
	Investments (if investment is a mutual fund, please list underlying investments)		
5-3	COLOTRUST-statutorily approved	\$ 83,623	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ 83,623
	TOTAL CASH AND INVESTMENTS		\$ 104,421

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 24-75-801, et seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10-5-101, et seq., C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box		YES	NO
6-1	Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506 O.R.S. ? If no, MUST explain	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Please use this space to provide any explanations or comments:			
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS		
		<i>Restated</i> Balance - beginning of the year	Additions
		Deletions	Year-End Balance
	Land	\$ 4,731	\$ -
	Buildings	\$ 51,277	\$ -
	Machinery and equipment	\$ 74,576	\$ -
	Furniture and fixtures	\$ 4,238	\$ -
	Infrastructure	\$ 549,919	\$ 273,262
	Construction In Progress (cm)	\$ 45,875	\$ 273,282
	Other (explain: Water Rights)	\$ 180,150	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -
	TOTAL	\$ 910,766	\$ 505,557
		\$ -	\$ 321,228
		\$ -	\$ 1,095,095
6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS		
		Balance - beginning of the year	Additions
		Deletions	Year-End Balance
	Land	\$ -	\$ -
	Buildings	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -
	Infrastructure	\$ -	\$ -
	Construction In Progress (cm)	\$ -	\$ -
	Other (explain)	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -
	TOTAL	\$ -	\$ -

Please use this space to provide any explanations or comments:

Prior Period adjustment to Beginning Fund Balance in the amount of \$45,037 is result of changes and RESTATEMENT of beginning Balance for Capital Assets

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Please use this space to provide any explanations or comments:			
If yes:	Who administers the plan?		
	Indicate the contributions from:		
	Tax (property, SD, 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 17?	\$ -	

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 for the year reported					
		Fund Name	Budgeted Expenditures		
		General Fund (combined)-appropriated	\$	382,603	
			\$	-	
			\$	-	
			\$	-	

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"/>	
<p>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.</p>				

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				
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				
PRIOR name				
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-4	Please indicate what services the entity provides.			
Maintenance of dams, ditches, ponds, two community wells and provision of recreational activities and services				
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.				

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 \$	104,421	Unrestricted Fund Bal. \$ 26,389	Total Tax Revenue \$ 71,771
Current Liabilities \$	76,209	Total Fund Balance \$ 29,269	Revenue Paying Debt Service \$ -
Deferred Inflow \$	64,699	FY Fund Balance \$ 301,977	Total Revenue \$ 145,428
		Total Revenue \$ 145,428	Total Debt Service Principal \$ -
		Total Expenditures \$ 325,133	Total Debt Service Interest \$ -
		Interfund In \$ -	
		Interfund Out \$ -	
		- Proprietary	Enterprise Funds
		- Current Assets \$	Net Position \$ -
		Deferred Outflow \$	- PY Net Position \$ -
		- Current Liabilities \$	- Government-Wide
		Deferred Inflow \$	- Total Outstanding Debt \$ -
		- Cash & Investments \$	- Authorized but Unissued \$ -
		- Principal Expense \$	- Year Authorized \$ -
Governmental			
Total Cash & Investments \$	104,421		
Transfers In \$			
Transfers Out \$			
Property Tax \$	83,993		
Debt Service Principal \$			
Total Expenditures \$	325,133		
Total Developer Advances \$			
Total Developer Repayments \$			

PART 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board 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 current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

		Print Board Member's Name	
Board Member	1	Steve Murphy	I, <u>Steve Murphy</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>3/11/2017</u> My term Expires: <u>5/2018</u>
Board Member	2	Liz Biggs	I, <u>Liz Biggs</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>3/11/2017</u> My term Expires: <u>5/2018</u>
Board Member	3	Buddy Kasulke	I, <u>Buddy Kasulke</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>3/11/2017</u> My term Expires: <u>5/2018</u>
Board Member	4	Daria Eddleman	I, <u>Daria Eddleman</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>3/11/17</u> My term Expires: <u>5/2018</u>
Board Member	5		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: _____
Board Member	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: _____
Board Member	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: _____

**Original Signatures
Verified by**

Justin L. Smith

[Signature]

member, and that I have

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE Harris Park Metropolitan District, STATE OF COLORADO.

WHEREAS, the Board of Directors of Harris Park Metropolitan District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

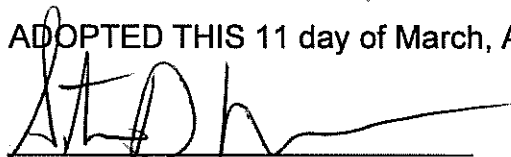
WHEREAS, Section 29-1-604, C.R.S., states that any government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603 C.R.S.; and

WHEREAS, neither revenues nor expenditures for Harris Park Metropolitan District exceeded \$750,000 for year 2016; 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/ordained by the Board of Directors of the Harris Park Metropolitan District that the application for exemption from audit for Harris Park Metropolitan District for the year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Harris Park Metropolitan 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 Harris Park Metropolitan District for the year ended December 31, 2016

ADOPTED THIS 11 day of March, A.D. 2017.

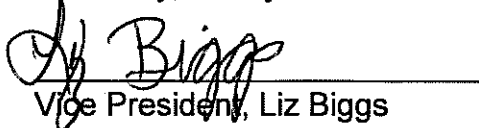


President, Steve Murphy

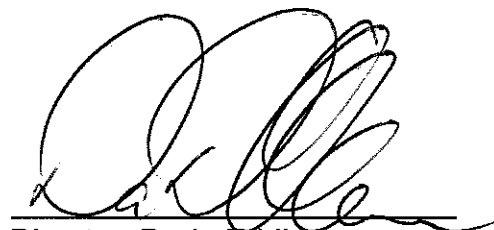
ATTEST:



Secretary, Buddy Kasulke



Vice President, Liz Biggs



Director, Daria Eddleman

CRAIG A. ERICKSON, CPA, P.C.
196 SE Spokane St., #206, Portland, OR 97202
Office: 303.979.0031 Mobile: 303.829.2298
E-mail: cpacraig@Hotmail.com

Harris Park Metropolitan District
Bailey, CO 80421

Accountant's Compilation Report

Members of the Board of Directors;

Management is responsible for the accompanying balance sheet of the Harris Park Metropolitan District (a Colorado Quasi-Municipal Corporation) as of December 31, 2016, and the related operating statement for the calendar year then ended included in the accompanying prescribed form. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. 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 form of 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 Office of the State Auditor, Local Government Audit Division, using a regulatory-basis of accounting under the Local Government Audit Law and specifically the related exemption from audit provisions under Section 29-1-601, et. seq. C.R.S., and are not intended to be a complete presentation of Harris Park Metropolitan District's assets, liabilities and net position.

This report is intended solely for the information and use of the Colorado Office of the State Auditor, Local Government Audit Division and is not intended to be and should not be used by anyone other than this specified party.

The balance-beginning of the year for the capital assets as reported in PART 6, page 7 has been restated to correct for errors discovered in prior periods. Accordingly, the Fund balance has been charged in the amount of \$45,037 to correct for the discovered prior period errors.

Furthermore, capital asset deletions/dispositions and the resulting (loss) have been determined using the producer price index-final demand for finished goods because it is impractical from the District's records to determine the unadjusted basis of the disposed portions of the infrastructure assets.

I am not independent with respect to Harris Park Metropolitan District.



Craig A. Erickson, CPA
Portland, OR 97202
March 11, 2017

CRAIG A. ERICKSON, CPA, P.C.

2816 SE Harrison St. #306, Milwaukie, OR 97222

Tel: 303.979.0031 Fax: 844.833.7431 mobile: 303.829.2298

E-mail: cpacraig@Hotmail.com

March 16, 2017

Office of the State Auditor
Local Government Audit Division
1525 Sherman St. 7th Floor
Denver, CO 80203

RE: Harris Park Metropolitan District

Dear Gena;

I have enclosed the 2016 Application For Exemption From Audit for the Harris Park Metropolitan District.


I wanted to thank you for your assistance back on October 6, 2016 when we discussed the deficiencies reported in the State Auditor letter to the District.

As you will read in the accompanying Exemption forms, the beginning Capital assets have been restated to correct the errors reported in earlier periods and the charge for the cumulative effect in the amount of \$45,037 made to the fund balance.

Please advise me at your convenience if you need additional explanation or details of the correction and restatement reported in the Exemption form.

Again, thank you for your assistance in this matter.

Sincerely,



Craig A. Erickson, CPA

Cc: Harris Park Metropolitan District