

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	NORTH LA JUNTA SANITATION DISTRICT	For the Year Ended 12/31/2016 or fiscal year ended
ADDRESS	208 SEELEY LA JUNTA, CO 81050	
CONTACT PERSON	CAROLYN MILLS	
PHONE	719-384-7408	
EMAIL		
FAX		

2018-00

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:	MICHELLE M. EVEATT
TITLE	CPA
FIRM NAME (if applicable)	MICHELLE M. EVEATT, CPA
ADDRESS	527 MYRTLE AVENUE, CANON CITY, CO 81212
PHONE	719-469-5005
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/23/2017
RELATIONSHIP TO ENTITY	INDEPENDENT AUDITOR

PREPARER (SIGNATURE REQUIRED)
Michelle M. Eveatt, CPA

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>	If Yes, date filed:
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RECEIVED
By Justin L. Smith at 3:22 pm, Apr 11, 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
		Fund*	Fund*		ENTERPRISE FUND	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$	\$	Cash & Cash Equivalents	\$	187,740	\$
1-2	Investments	\$	\$	Investments	\$	-	\$
1-3	Receivables	\$	\$	Receivables	\$	2,886	\$
1-4	Due from Other Entities or Funds	\$	\$	Due from Other Entities or Funds	\$	38	\$
	All Other Assets (specify)	\$	\$	Other Current Assets	\$	22,735	\$
1-5		\$	\$	Total Current Assets	\$	213,399	\$
1-6		\$	\$	Capital Assets, net (from Part	\$	225,340	\$
1-7		\$	\$	Other Long Term Assets (specify) CONSTRUCTION IN PROGRESS	\$	24,341	\$
1-8		\$	\$		\$	-	\$
1-9		\$	\$		\$	-	\$
1-10		\$	\$		\$	-	\$
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	\$	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	463,080	\$
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	\$
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	463,080	\$
Liabilities							
1-14	Accounts Payable	\$	\$	Accounts Payable	\$	-	\$
1-15	Accrued Payroll and Related Liabilities	\$	\$	Accrued Payroll and Related Liabilities	\$	1,702	\$
1-16	Accrued Interest Payable	\$	\$	Accrued Interest Payable	\$	1,066	\$
1-17	Due to Other Entities or Funds	\$	\$	Due to Other Entities or Funds	\$	-	\$
1-18	All Other Current Liabilities	\$	\$	All Other Current Liabilities	\$	2,763	\$
1-19	TOTAL CURRENT LIABILITIES	\$	\$	TOTAL CURRENT LIABILITIES	\$	5,531	\$
1-20	All Other Liabilities (specify)	\$	\$	Proprietary Debt Outstanding (from Part 4-4)	\$	64,000	\$
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	\$	\$	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	69,531	\$
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	\$
Fund Balance							
1-30	Nonspendable Prepaid	\$	\$	Net Investment in Capital Assets	\$	-	\$
1-31	Nonspendable Inventory	\$	\$		\$	-	\$
1-32	Restricted (specify)	\$	\$	Emergency Reserves	\$	35,000	\$
1-33	Committed (specify)	\$	\$	Other Designations/Reserves	\$	-	\$
1-34	Assigned (specify)	\$	\$	Restricted	\$	-	\$
1-35	Unassigned	\$	\$	Undesignated/Unreserved/Unrestricted	\$	358,549	\$
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	\$	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$	393,549	\$
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	\$	\$	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	\$	463,080	\$

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*		ENTERPRISE FUND	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$	\$	Property	\$ 2,507	\$	
2-2	Specific Ownership	\$	\$	Specific Ownership	\$ 500	\$	
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	\$ 3,007	\$	
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	\$ 24,341	\$	
2-15	Donations	\$	\$	Donations	\$	\$	
2-16	Charges for Sales and Services	\$	\$	Charges for Sales and Services	\$ 107,401	\$	
2-17	Rental Income	\$	\$	Rental Income	\$	\$	
2-18	Fines and Forfeits	\$	\$	Fines and Forfeits	\$	\$	
2-19	Interest/Investment Income	\$	\$	Interest/Investment Income	\$ 761	\$	
2-20	Tap Fees	\$	\$	Tap Fees	\$	\$	
2-21	Developer Advances	\$	\$	Developer Advances	\$	\$	
2-22	All Other (specify):	\$	\$	All Other (specify): MISC	\$ 254	\$	
2-23		\$	\$		\$	\$	
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$	\$	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 135,764	\$	
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):	\$	\$	Other (specify):	\$	\$	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	\$	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	\$	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 135,764	\$	GRAND TOTALS
							\$ 135,764

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*	
3-1	General Government	\$	\$	General Operating & Administrative	\$ 2,117	\$	
3-2	Judicial	\$	\$	Salaries	\$ 12,000	\$	
3-3	Law Enforcement	\$	\$	Payroll Taxes	\$ 954	\$	
3-4	Fire	\$	\$	Contract Services	\$	\$	
3-5	Highways & Streets	\$	\$	Employee Benefits	\$ 1,060	\$	
3-6	Solid Waste	\$	\$	Insurance	\$ 3,061	\$	
3-7	Contributions to Fire & Police Pension Assoc.	\$	\$	Accounting and Legal Fees	\$ 1,820	\$	
3-8	Health	\$	\$	Repair and Maintenance	\$ 39,035	\$	
3-9	Culture and Recreation	\$	\$	Supplies	\$	\$	
3-10	Other (specify)	\$	\$	Utilities	\$ 4,271	\$	
3-11		\$	\$	Contributions to Fire & Police Pension Assoc.	\$	\$	
3-12		\$	\$	Other (specify) DIRECTOR FEES	\$ 2,480	\$	
3-13		\$	\$		\$	\$	
3-14	Capital Outlay	\$	\$	Capital Outlay	\$	\$	
	Debt Service			Debt Service			
3-15	Principal	\$	\$	Principal	\$ 27,000	\$	
3-16	Interest	\$	\$	Interest	\$ 4,100	\$	
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	\$	\$	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 97,898	\$	\$ 97,898
3-23	Interfund Transfers (in)	\$	\$	Net Interfund Transfers (in)	\$	\$	
3-24	Interfund Transfers Out	\$	\$	Net Interfund Transfers out	\$	\$	
3-25	Other Expenditures (Revenues)	\$	\$	Depreciation	\$ 31,886	\$	
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)	\$ 27,000	\$	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	\$	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ (4,886)	\$	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$	\$	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 32,980	\$	
3-31	Fund Balance, January 1 from December 31 prior year report	\$	\$	Net Position, January 1 from December 31 prior year report	\$ 360,569	\$	
3-32	Prior Period Adjustment (MUST explain)	\$	\$	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 1-36.	\$	\$	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 393,549	\$	

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	
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 checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3 Is the entity current in its debt service payments? If no, MUST explain:	<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
General obligation bonds	\$ -	\$ -	\$ -
Revenue bonds	\$ 91,000	\$ -	\$ 27,000
Notes/Loans	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -
TOTAL	\$ 91,000	\$ -	\$ 27,000

Please use this space to provide any explanations or comments:

	YES	NO	
4-5 Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: How much?			\$ -
If yes: 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			1.78
TOTAL			1.78

PART 5 - CASH AND INVESTMENTS

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

	AMOUNT	TOTAL	
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 52,191		
5-2 Certificates of deposit	\$ 135,549		
TOTAL CASH DEPOSITS		\$ 187,740	
Investments (if investment is a mutual fund, please list underlying investments):			
	\$ -		
	\$ -		
	\$ -		
	\$ -		
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS		\$ 187,740	

Please use this space to provide any explanations or comments:

	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"/>	<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	Please use this space to provide any explanations or comments:
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, C.R.S. ? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:			
	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -

6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:			
	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 32,279	\$ -	\$ -	\$ 32,279
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 50,208	\$ -	\$ -	\$ 50,208
Furniture and fixtures	\$ 2,354	\$ -	\$ 634	\$ 1,720
Infrastructure	\$ 1,214,813	\$ -	\$ -	\$ 1,214,813
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,042,428)	\$ (31,886)	\$ (634)	\$ (1,073,680)
TOTAL		\$ 257,226	\$ (31,886)	\$ 225,340

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
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"/>	
If yes:	Who administers the plan?			
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):	\$ -		
	State contribution amount:	\$ -		
	Other (gifts, donations, etc.):	\$ -		
TOTAL		\$ -		
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?		\$ -		

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			
	ENTERPRISE	\$	926,300		
		\$	-		
		\$	-		

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)]? 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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? If yes: Date of formation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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="checkbox"/>	<input checked="" type="checkbox"/>	
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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 \$	187,740	Unrestricted Fund Balor \$	
Current Liabilities \$	5,531	Total Fund Balance \$	
Deferred Inflow \$		PY Fund Balance \$	
		Total Revenue \$	
		Total Expenditures \$	
		Interfund In \$	
		Interfund Out \$	
		Proprietary \$	
		Current Assets \$	213,399
		Deferred Outflow \$	
		Current Liabilities \$	5,531
		Deferred Inflow \$	
		Cash & Investments \$	187,740
		Principal Expense \$	27,000
		Total Tax Revenue \$	
		Revenue Paying Debt Service \$	
		Total Revenue \$	
		Total Debt Service Principal \$	
		Total Debt Service Interest \$	
		Enterprise Funds \$	
		Net Position \$	393,549
		PY Net Position \$	360,569
		Government-Wide \$	
		Total Outstanding Debt \$	64,000
		Authorized but Unissued \$	
		Year Authorized \$	

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.

Board Member	Print Board Member's Name	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: _____
1	GARY DOUGHERTY	I, <u>Gary Dougherty</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>Gary Dougherty</u> Date: <u>3/26/2017</u> My term Expires: <u>2020</u>
2	DEAN SKRAMSTAD	I, <u>Dean Skramstad</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>Dean Skramstad</u> Date: <u>3/27/17</u> My term Expires: <u>2018</u>
3	SUE HALL	I, <u>Sue Hall</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>Sue Hall</u> Date: <u>3/26/2017</u> My term Expires: <u>2018</u>
4	WAYNE MILLS	I, <u>Wayne Mills</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>Wayne Mills</u> Date: <u>3/26/2017</u> My term Expires: <u>2020</u>
5	NATALIE MILLS	I, <u>Natalie Mills</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>Natalie Mills</u> Date: <u>3/26/2017</u> My term Expires: <u>2020</u>
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: _____

**Original Signatures
Verified by**

Justin L. Smith



CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Dtero County, Colorado.

On behalf of the _____

the Board of Directors (taxing entity)^A

of the North La Junta Sanitation District (governing body)^B
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,426,595 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 1,426,595 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: December 1, 2015 for budget/fiscal year 2016.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>1.781</u> mills	\$ <u>2541</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>1.781</u> mills	\$ <u>2541</u>

Contact person: (print) Carolyn Mills Daytime phone: 719 384-8288
Signed: Carolyn Mills Title: Office Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

BERKADIA®

Berkadia Commercial Mortgage, LLC
323 Norristown Road, Suite 300
Ambler PA 19002

March 20, 2017

North La Junta Sanitation District
North La Junta Sanitation District
208 Seeley

La Junta CO 81050-0000

RE: **Berkadia Loan No:** 010256501

We are pleased to provide your year end information for 2016.

The convenience of **Berkadia's LoanView®** site provides access to your loan information 24 hours a day, 7 days a week. Go to: loanview.berkadia.com

Year End Account Activity

LoanView Login Page

Enter: Your Login Name and Password

Select: Reports tab

Select: Year End Statements to view current and past year end statements for your loans.

Select: A loan and choose a year to see the following list of documents, if applicable.

Annual Mortgage Summary

Year End 1099 INT

Year End 1098

2016 Reports

LoanView Login Page

Enter: Your Login Name and Password

Select: Reports tab

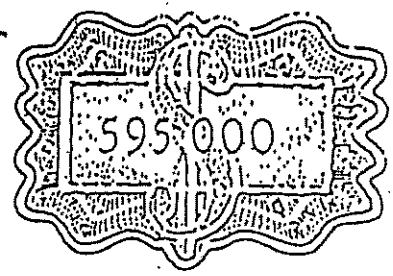
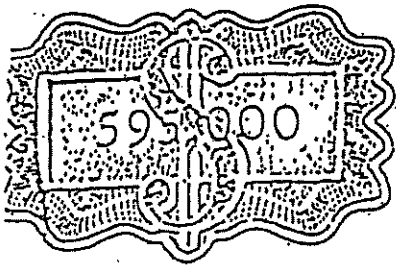
Select: Transaction Activity Report or Reserve Activity Report

Year End Account Information			
<u>Balances as of 12/31/2016</u>		<u>Paid Year To Date</u>	
Principal	\$64,000.00	Principal	\$27,000.00
Tax Escrow	\$0.00	Interest	\$4,550.00
Insurance Escrow	\$0.00	Taxes	\$0.00
Reserve Escrow	\$0.00		
FHA/MIP Escrow	\$0.00		
Late Charges Due	\$0.00		

Please call us toll-free at (888) 334-4622, if you have any questions.

323 Norristown Road, Suite 300
Ambler, PA 19002
Tel: 215.328.3200

BERKADIA.COM



UNITED STATES OF AMERICA
STATE OF COLORADO
COUNTY OF OTERO

North La Junta Sanitation District
SEWER REVENUE BOND, SERIES 1981

North La Junta Sanitation District, in the County of Otero and State of Colorado, hereby promises to pay to the registered owner hereof, out of the special fund hereinafter designated, but not otherwise, the principal sum of

FIVE HUNDRED NINETY-FIVE THOUSAND DOLLARS (\$595,000)

on September 1, in the years and installments as follows:

Amount	Maturity	Amount	Maturity	Amount	Maturity
\$ 6,000	1933 to 1987, incl.	\$15,000	2003	\$39,000	2010
7,000	1988 to 1990, incl.	10,000	2006	30,000	2019
6,000	1991 to 1993, incl.	17,000	2007	31,000	2020
9,000	1994 and 1995	10,000	2008 and 2009	32,000	2021
		23,000	2010 and 2011		
\$10,000	1996 and 1997	\$22,000	2012 and 2013		
11,000	1998 and 1999	24,000	2014		
12,000	2000 and 2001	29,000	2015		
13,000	2002	27,000	2016		
14,000	2003 and 2004	23,000	2017		

Interest from the date thereof at the rate of five per centum (5%) per annum, payable on September 1, 1933 and annual thereafter on the 1st day of September each year until said sum is paid. Both the principal hereof and interest hereon are payable out of money of the United States of America, to the registered holder hereof at the address shown on the registration books of this District. The first installment of principal and interest due on this Bond shall be made only upon presentation and surrender of this Bond to the District.

Installments of principal of this Bond becoming due on and before September 1, 1993, are not payable and to their stated due dates, unless the Farmers Home Administration is the registered owner hereof. Installments becoming due on September 1, 1993 and thereafter, are subject to prepayment prior to their stated due dates in the amount of \$1,000 or any multiple thereof, at the option of the District, in inverse order of due dates, on September 1, 1993 and on any interest payment date thereafter, by the payment of such principal amount and accrued interest, without prepayment premium. If the Farmers Home Administration is the registered owner, all installments are subject to prepayment at any time prior to their stated due date, in the amount of \$1,000 or any multiple thereof, by payment of such principal amount and accrued interest to the date of prepayment, without prepayment premium. Notice of payment shall be given as provided by the Resolution authorizing this Bond.

This Bond is issued by the Board of Directors of North La Junta Sanitation District, Otero County, Colorado, for the purpose of being part of the cost of providing a complete sewer collection and treatment system and service, together with all necessary sanitary and appurtenant facilities, for the District and its inhabitants, under the authority of and in full conformity with the Constitution and Laws of the State of Colorado, particularly the provisions of Title 31, Article 33, Part 4, Colorado Revised Statute, as amended, and all other laws thereunto enabling, and pursuant to a Resolution adopted and approved by the Board of Directors of the District. Pursuant to Section 31-35-113 of said Part 4, such recital shall conclusively impart full compliance with all of the provisions of said Part 4, and this Bond issued containing such recital is incontestable for any cause whatsoever after its delivery to the District.

Both the principal of and the interest on this Bond are payable solely out of a special fund created in full conformity with law and designated as the "Sewer Revenue Bond Fund", of the District, which Fund shall contain the net income and revenue derived by the District from the operation of the sewer system, after payment of the necessary and reasonable costs and expenses of the operation and maintenance of the system, or if necessary from the Bond Reserve Account, created for such purpose, all as is more particularly set forth in the Resolution authorizing the issuance of this Bond. The bonds of this issue are equitably and equally secured by a first priority lien on the net income and revenue of the sewer system and constitute an irrevocable and first lien (but not necessarily an exclusive first lien) on said net revenues and Fund.

It is hereby recited, certified and warranted that for the payment of this Bond, the District has created and will maintain said fund and will deposit therein out of the income and revenue of the sewer system, the amounts and revenues specified in said Resolution, and out of said Fund, as an irrevocable charge thereon, will pay this Bond and the interest thereon, in the manner provided in said Resolution. For a description of said Fund and the nature and extent of the security afforded thereby for the payment of this Bond, reference is made to that Resolution.

This Bond does not constitute a debt of the District within the meaning of any constitutional or statutory limitation, and shall not be considered or held to be a general obligation of the District. It is hereby certified and recited that all the requirements of law have been fully complied with by the proper officers of the District.

COPY

YEAR	PAYMENT AMT.	INTEREST	PRINCIPAL	BALANCE
1983	\$35,750	\$29,750	\$6,000	\$589,000
1984	\$35,450	\$29,450	\$6,000	\$583,000
1985	\$35,150	\$29,150	\$6,000	\$577,000
1986	\$34,850	\$28,850	\$6,000	\$571,000
1987	\$34,550	\$28,550	\$6,000	\$565,000
1988	\$34,250	\$28,250	\$7,000	\$558,000
1989	\$34,900	\$27,900	\$7,000	\$551,000
1990	\$34,550	\$27,550	\$7,000	\$544,000
1991	\$35,200	\$27,200	\$8,000	\$536,000
1992	\$34,800	\$26,800	\$8,000	\$528,000
1993	\$34,400	\$26,400	\$8,000	\$520,000
1994	\$35,000	\$26,000	\$9,000	\$511,000
1995	\$34,550	\$25,550	\$9,000	\$502,000
1996	\$35,100	\$25,100	\$10,000	\$492,000
1997	\$34,600	\$24,600	\$10,000	\$482,000
1998	\$35,100	\$24,100	\$11,000	\$471,000
1999	\$34,550	\$23,550	\$11,000	\$460,000
2000	\$35,000	\$23,000	\$12,000	\$448,000
2001	\$34,400	\$22,400	\$12,000	\$436,000
2002	\$34,800	\$22,800	\$13,000	\$423,000
2003	\$35,150	\$21,150	\$14,000	\$409,000
2004	\$34,450	\$20,450	\$14,000	\$395,000
2005	\$34,750	\$19,750	\$15,000	\$380,000
2006	\$35,000	\$19,000	\$16,000	\$364,000
2007	\$33,200	\$18,200	\$17,000	\$347,000
2008	\$33,550	\$17,550	\$18,000	\$329,000
2009	\$34,450	\$16,450	\$18,000	\$311,000
2010	\$35,550	\$15,550	\$19,000	\$292,000
2011	\$34,550	\$14,550	\$20,000	\$272,000
2012	\$35,550	\$13,550	\$22,000	\$249,000
2013	\$34,550	\$12,450	\$22,000	\$227,000
2014	\$35,350	\$11,350	\$24,000	\$203,000
2015	\$35,150	\$10,150	\$26,000	\$177,000
2016	\$35,350	\$8,850	\$27,000	\$150,000
2017	\$35,500	\$7,500	\$28,000	\$122,000
2018	\$35,100	\$6,100	\$29,000	\$93,000
2019	\$34,650	\$4,650	\$30,000	\$63,000
2020	\$34,150	\$3,150	\$31,000	\$32,000
2021	\$33,600	\$1,600	\$32,000	\$ -0-

MICHELLE M. EVEATT

● CERTIFIED PUBLIC ACCOUNTANT ●

Members of the Board
North La Junta Sanitation District
La Junta, CO 81050

I have compiled the Balance Sheet of the North La Junta Sanitation District as of December 31, 2016, and the related revenues and expenses for the year then ended.

My compilation was limited to presenting, in the form prescribed by North La Junta Sanitation District, information that is the representation of management. I have not audited or reviewed the financial statements referred to above, and accordingly, do not express an opinion or any other form of assurance.

These financial statements are presented in accordance with the requirements of the North La Junta Sanitation District which differ from Generally Accepted Accounting Principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Michelle M. Eveatt, CPA
Michelle M. Eveatt, CPA

March 23, 2017