

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT EAST BOULDER COUNTY WATER DISTRICT  
 ADDRESS P O BOX 18641  
 BOULDER, CO 80308-1641  
 CONTACT PERSON MARY M WAGNER, BOOKKEEPER  
 PHONE 720-231-4079  
 EMAIL billing@eastboulderwater.com  
 FAX 303-499-4552

For the Year Ended  
 12/31/2016  
 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: RANDY WATKINS  
 TITLE: PARTNER  
 FIRM NAME (if applicable): ANTON COLLINS MITCHELL LLP  
 ADDRESS: 2015 CLUBHOUSE DR, SUITE 203, GREELEY, CO 80634  
 PHONE: 970-352-1700  
 DATE PREPARED (Must be Completed prior to Board approval): 2/24/2017  
 RELATIONSHIP TO ENTITY: Independent 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"/>	



**RECEIVED**  
 By Justin L. Smith at 8:53 am, Mar 21, 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	
		Fund*	Fund*		Fund*	Fund*
	Assets			Assets		
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 22,029	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 393,774	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 202,660	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ 871	\$ -
	All Other Assets (specify)			Other Current Assets	\$ 2,847	\$ -
1-5		\$ -	\$ -	<b>Total Current Assets</b>	\$ 622,181	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part	\$ 1,560,162	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -	System Inclusion Fee	\$ 1,693,757	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 3,876,100	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ 1,155	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 3,877,255	\$ -
	Liabilities			Liabilities		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 5,724	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ 1,827	\$ -
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	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 7,551	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 695,000	\$ -
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -	Bond Premium	\$ 4,151	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 706,702	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 192,500	\$ -
	Fund Balance			Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 865,162	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify):	\$ -	\$ -	Emergency Reserves	\$ 5,512	\$ -
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ 379,043	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ 592	\$ -
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 1,727,744	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ -	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 2,978,053	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 3,877,255	\$ -

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

**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*		Fund*	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property	\$ -	\$ -	Property	\$ 187,298	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 9,001	\$ -	
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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 196,299	\$ -	
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	\$ 171,712	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 3,025	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 371,036	\$ -	
	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	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 371,036	\$ -	<b>\$ 371,036</b>

**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	\$ 8,527	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 9,760	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 2,823	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 1,134	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 19,128	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 1,466	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ 7,164	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other -	\$ -	\$ -	
3-13		\$ -	\$ -	Water Purchase	\$ 98,827	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 160,000	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 25,225	\$ -	
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	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 334,054	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 41,902	\$ -	
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)	\$ 160,000	\$ -	
3-29	<b>(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS</b>	\$ 118,098	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ 155,080	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 2,822,973	\$ -	
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.	\$ 2,978,053	\$ -	

**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 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	Outstanding at year-end	
	General obligation bonds	\$ 855,000	\$ -	\$ 160,000	\$ 695,000	
	Revenue bonds	\$ -	\$ -	\$ -	-	
	Notes/Loans	\$ -	\$ -	\$ -	-	
	Leases	\$ -	\$ -	\$ -	-	
	Developer Advances	\$ -	\$ -	\$ -	-	
	Other (specify):	\$ -	\$ -	\$ -	-	
	<b>TOTAL</b>	<b>\$ 855,000</b>	<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ 695,000</b>	
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?	\$ -				
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 checked="" 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	16.137			
		General/Other	0.000			
		<b>TOTAL</b>	<b>16.137</b>			

## 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		\$ 22,029			
5-2	Certificates of deposit		\$ -			
	<b>TOTAL CASH DEPOSITS</b>			\$ 22,029		
	Investments (if investment is a mutual fund, please list underlying investments):					
5-3	COLOTRUST		\$ 393,774			
			\$ -			
			\$ -			
			\$ -			
	<b>TOTAL INVESTMENTS</b>			\$ 393,774		
	<b>TOTAL CASH AND INVESTMENTS</b>			\$ 415,803		
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"/>	<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)	\$ -	\$ -	\$ -		\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	
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	\$ 2,095,090	\$ -		\$ -	\$ 2,095,090
	Construction In Progress (CIP)	\$ -	\$ -		\$ -	\$ -
	Other (explain):	\$ -	\$ -		\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (493,026)	\$ (41,902)		\$ -	\$ (534,928)
	<b>TOTAL</b>	\$ 1,602,064	\$ (41,902)	\$ -	\$ 1,560,162	

## 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.):	\$ -								
	<b>TOTAL</b>	\$ -								
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -								

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:	
<b>8-1</b>	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"/>		
<b>8-2</b>	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"/>		
<b>If yes:</b> Please indicate the amount appropriated for each fund for the year reported						
		<b>Fund Name</b>	<b>Budgeted Expenditures</b>			
		WATER ENTERPRISE FUND	\$	174,290		
		DEBT SERVICE FUND	\$	187,667		
			\$	-		
			\$	-		

## 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:
<b>9-1</b>	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:
<b>10-1</b>	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>If yes:</b> Date of formation:				
<b>10-2</b>	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>If Yes:</b> NEW name				
PRIOR name				
<b>10-3</b>	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-4</b>	Please indicate what services the entity provides:			
Deliver pre-treated water, bill for water, and maintain water distribution system				
<b>10-5</b>	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>If yes:</b> List the name of the other governmental entity and the services provided:				
City of Lafayette - sells pretreated water to the District.				

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	\$	415,803	Unrestricted Fund Balance	-	Total Tax Revenue	\$	-
Current Liabilities	\$	7,551	Total Fund Balance	-	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	192,500	PY Fund Balance	-	Total Revenue	\$	-
			Total Revenue	-	Total Debt Service Principal	\$	-
			Total Expenditures	-	Total Debt Service Interest	\$	-
			Interfund In	-			
			Interfund Out	-			
			<b>Proprietary</b>		<b>Enterprise Funds</b>		
<b>Governmental</b>			- Current Assets	622,181	Net Position	\$	2,978,053
Total Cash & Investments	\$		- Deferred Outflow	1,155	PY Net Position	\$	2,822,973
Transfers In	\$		- Current Liabilities	7,551	<b>Government-Wide</b>		
Transfers Out	\$		- Deferred Inflow	192,500	Total Outstanding Debt	\$	695,000
Property Tax	\$		- Cash & Investments	415,803	Authorized but Unissued	\$	-
Debt Service Principal	\$		- Principal Expense	160,000	Year Authorized	\$	-
Total Expenditures	\$						
Total Developer Advances	\$						
Total Developer Repayments	\$						

# RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2016 FOR EAST BOULDER COUNTY WATER DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of East Boulder County Water District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

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

WHEREAS, neither revenues nor expenditures for East Boulder County Water District exceeded \$750,000 for Year 2015; and

WHEREAS, an application for exemption from audit for East Boulder County Water District has been prepared by Anton Collins Mitchell LLP, an independent accountant with knowledge of governmental accounting; and

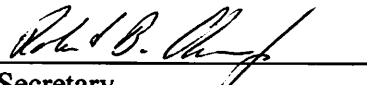
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.


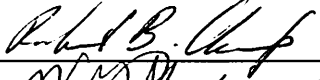
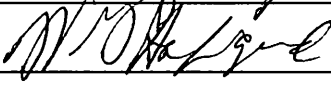
NOW THEREFORE, be it resolved by the Board of Directors of East Boulder County Water District that the application for exemption from audit for East Boulder County Water District for the year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the Board of Directors of East Boulder County Water 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 East Boulder County Water District for the year ended December 31, 2016.

ADOPTED THIS 13<sup>th</sup> day of March, A.D. 2017.

  
Chairman

ATTEST:

  
Secretary

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
<u>MARK JOHNS</u>	2018	
<u>RICHARD MOELLER</u>		
<u>ROBERT CHAMP</u>	2020	
<u>WILLIAM HOFGARD</u>	2020	
<u>YVONNE GATES</u>		

**East Boulder County Water District**  
*General Obligation Refunding & Improvement Bonds, Series 2010*  
 3/16/10 A+ Rated, FINAL- UPDATED SLGS

**Debt Service Schedule**

Date	Principal	COUPEOn	Interest	Total P+i
06/01/2010			7,757.38	7,757.38
12/01/2010	50,000.00	2.500%	22,890.63	72,890.63
06/01/2011			22,265.63	22,265.63
12/01/2011	150,000.00	2.500%	22,265.63	172,265.63
06/01/2012			20,390.63	20,390.63
12/01/2012	135,000.00	2.250%	20,390.63	155,390.63
06/01/2013			18,871.88	18,871.88
12/01/2013	150,000.00	2.250%	18,871.88	168,871.88
06/01/2014			17,184.38	17,184.38
12/01/2014	155,000.00	2.250%	17,184.38	172,184.38
06/01/2015			15,440.63	15,440.63
12/01/2015	150,000.00	2.500%	15,440.63	165,440.63
06/01/2016			13,565.63	13,565.63
12/01/2016	160,000.00	3.250%	13,565.63	173,565.63
06/01/2017			10,965.63	10,965.63
12/01/2017	170,000.00	3.250%	10,965.63	180,965.63
06/01/2018			8,203.13	8,203.13
12/01/2018	175,000.00	3.000%	8,203.13	183,203.13
06/01/2019			5,578.13	5,578.13
12/01/2019	175,000.00	3.125%	5,578.13	180,578.13
06/01/2020			2,843.75	2,843.75
12/01/2020	175,000.00	3.250%	2,843.75	177,843.75
<b>Total</b>	<b>\$1,645,000.00</b>		<b>\$301,266.85</b>	<b>\$1,946,266.85</b>

**Yield Statistics**

Bond Year Dollars.....	\$10,216.24
Average Life.....	6.210 Years
Average Coupon.....	2.9489026%
Net Interest Cost (NIC).....	2.9719020%
True Interest Cost (TIC).....	2.9640016%
Bond Yield for Arbitrage Purposes.....	2.6923069%
All Inclusive Cost (AIC).....	3.3538722%
<b>IRS Form 8038</b>	
Net Interest Cost.....	2.7082072%
Weighted Average Maturity.....	6.169 Years

3/16/10 Final, FINAL / b:YUC>sum.ly / 3/18/2010 3:1 rAt