

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT ADDRESS	Allenspark Water and Sanitation District	For the Year Ended 12/31/16 or fiscal year ended
	PO Box 91 <span style="float: right;">270400</span>	
CONTACT PERSON PHONE EMAIL FAX	Allenspark, CO 80510	
	Jenn Cook <span style="float: right;">303 747 2587</span>	

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:	Carl Henderson
TITLE	CPA
FIRM NAME (if applicable)	Carl Henderson, CPA PC
ADDRESS	5455 E Hwy 36 Estes Park, CO 80517
PHONE	970 586-5008
DATE PREPARED (Must be prepared prior to Board approval)	3/10/2017

**PREPARER** (SIGNATURE REQUIRED)

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input type="checkbox"/>	<input checked="" type="checkbox"/>



**RECEIVED**  
By Justin L. Smith at 2:50 pm, Apr 05, 2017

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Ta Property	\$ 9,368	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 672	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmen Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ 73,687	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 41	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 83,768	

## PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 1,825	Please use this space to provide any necessary explanations
3-2	Salaries	\$ 35,620	
3-3	Payroll taxes	\$ 3,458	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 3,418	
3-7	Accounting and legal fees	\$ 3,765	
3-8	Repair and maintenance	\$ 1,677	
3-9	Supplies	\$ 4,354	
3-10	Utilities and telephone	\$ 3,632	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ 2,466	
3-17	Debt service principal (should agree with Part 4)	\$ 5,990	
3-18	Debt service interest	\$ 72	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Water tests	\$ 2,968	
3-24	Vehicle	\$ 2,913	
3-25	Office	\$ 2,358	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 74,516	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## 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?  Yes  No  
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.

**4-2** Is the debt repayment schedule attached? If no, MUST explain.  Yes  No

**4-3** Is the entity current in its debt service payments? If no, MUST explain:  Yes  No

**4-4** Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)

	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ 5,990	\$ -	\$ 5,990	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 5,990</b>	<b>\$ -</b>	<b>\$ 5,990</b>	<b>\$ -</b>

Please answer the following questions by marking the appropriate boxes. Yes  No

**4-5** Does the entity have any authorized, but unissued, debt?  Yes  No  
 If yes: How much? \$ -  
 Date the debt was authorized:

**4-6** Does the entity intend to issue debt within the next calendar year?  Yes  No  
 If yes: How much? \$ -

**4-7** Does the entity have debt that has been refinanced that it is still responsible for?  Yes  No  
 If yes: What is the amount outstanding? \$ -

**4-8** Does the entity have any lease agreements?  Yes  No  
 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?  Yes  No  
 What are the annual lease payments? \$ -

**4-9** Does the entity have a certified Mill Levy?  Yes  No  
 If yes: Please provide the following mills levied for the year reported:

	Bond Redemption	-
	General/Other	3.92
	<b>TOTAL</b>	<b>3.92</b>

Please use this space to provide any explanations or comments:

## 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 \$ 467,409

**5-2** Certificates of deposit \$ -

**Total Cash Deposits** \$ 467,409

**5-3** Investments (if investment is a mutual fund, please list underlying investments):  
\$ -

**Total Investments** \$ -

**Total Cash and Investments** \$ 467,409

Please answer the following questions by marking in the appropriate boxes. Yes  No  N/A

**5-4** Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?  Yes  No  N/A

**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.)?  Yes  No  N/A

If no, MUST use this space to provide any explanations:

Allenspark Water and Sanitation District

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

		Yes	No
6-1	Does the entity have capital 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"/>

	Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
6-3	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 8,239	\$ 2,466	\$ -	\$ 10,705
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): Supply and distribution system	\$ 712,493	\$ -	\$ -	\$ 712,493
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ (492,657)	\$ (15,406)	\$ -	\$ (508,063)
	<b>TOTAL</b>	<b>\$ 228,075</b>	<b>\$ (12,940)</b>	<b>\$ -</b>	<b>\$ 215,135</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

		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"/>

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>	<b>\$</b>	<b>-</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year 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
Proprietary Fund	\$ 193,280



## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

<b>9-1</b>	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input type="checkbox"/>	<input type="checkbox"/>
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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.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes

Yes


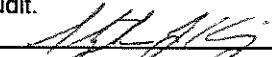
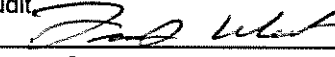
No

<b>10-1</b>	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: 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"/>
If yes: Please list the NEW name & PRIOR name:			
<b>10-3</b>	Is the entity a metropolitan district? Please indicate what services the entity provides:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10-4</b>	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"/>
<b>10-5</b>	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.]	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Date Filed:			

**Please use this space to provide any explanations or comments:**

## PART 11 - 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 \$100,000 or less must have an application prepared by a person skilled in 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.
<b>Board Member 1</b>	<p style="text-align: center; margin: 0;"><b>Print Board Member's Name</b></p> <p style="text-align: center; margin: 5px 0 0 0;">Dan St. John</p>	<p>I <u>DANIEL ST. JOHN</u>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u></p> <p>Date: <u>3/14/17</u></p> <p>My term Expires: <u>May 2, 2018</u></p>
<b>Board Member 2</b>	<p style="text-align: center; margin: 0;"><b>Print Board Member's Name</b></p> <p style="text-align: center; margin: 5px 0 0 0;">Steve Koenig</p>	<p>I <u>STEPHEN J. KOENIG</u>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u></p> <p>Date: <u>03/14/2017</u></p> <p>My term Expires: <u>May 2, 2018</u></p>
<b>Board Member 3</b>	<p style="text-align: center; margin: 0;"><b>Print Board Member's Name</b></p> <p style="text-align: center; margin: 5px 0 0 0;">Frank West</p>	<p>I <u>FRANK WEST</u>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u></u></p> <p>Date: <u>03-14-17</u></p> <p>My term Expires: <u>May 2, 2020</u></p>
<b>Board Member 4</b>	<p style="text-align: center; margin: 0;"><b>Print Board Member's Name</b></p> <p style="text-align: center; margin: 5px 0 0 0;">Johnathon Oppermann</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: <u>May 2, 2020</u></p>
<b>Board Member 5</b>	<p style="text-align: center; margin: 0;"><b>Print Board Member's Name</b></p> <p style="text-align: center; margin: 5px 0 0 0;">Walter Welton</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: <u>May 2, 2020</u></p>
<b>Board Member 6</b>	<p style="text-align: center; margin: 0;"><b>Print Board Member's Name</b></p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: _____</p>
<b>Board Member 7</b>	<p style="text-align: center; margin: 0;"><b>Print Board Member's Name</b></p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____</p> <p>Date: _____</p> <p>My term Expires: _____</p>

**Original Signatures  
Verified by**

Justin L. Smith



**Carl Henderson, CPA PC**  
**Certified Public Accountant**  
a Professional Corporation  
**5455 Hwy 36 Box 4515**  
**Estes Park, CO 80517**  
970 586-5008

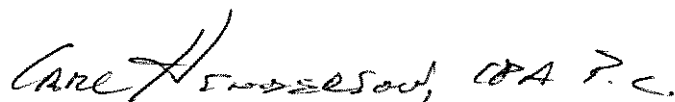
To the Board of Directors  
Allenspark Water and Sanitation District  
Allenspark, CO 80510

Management is responsible for the accompanying financial statements of the governmental activities of Allenspark Water and Sanitation District, as of and for the year ended December 31, 2016, which collectively comprise the District's basic financial statements, in accordance with accounting principles generally accepted in the United States of America. 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 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 these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Colorado and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the State of Colorado and is not intended to be and should not be used by anyone other than this specified party.



Carl Henderson, CPA P.C.

March 10, 2017