

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT	HAZELTINE HEIGHTS WATER AND SANITATION DISTRICT	For the Year Ended 12/31/16 or fiscal year ended:
ADDRESS	P.O. BOX 38 HENDERSON, CO 80640	
CONTACT PERSON	KEITH SABIN, TERRI RUPERT	
PHONE	303-288-8730, 303-388-1010	
EMAIL	TRUPERT@HANSON-CPA.COM	
FAX		

### 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:	TERRI RUPERT
TITLE	CPA
FIRM NAME (if applicable)	HANSON&CO. CPA'S
ADDRESS	4100 E MISSISSIPPI AVE, 17TH FL, DENVER, CO 80246
PHONE	303-388-1010
DATE PREPARED	
(Must be prepared prior to Board approval)	2/10/2017

### PREPARER (SIGNATURE REQUIRED)

*Terri S. Rupert, CPA*

*See Accountant's Compilation Report*

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

## 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	\$ 6,140	
2-2	Specific ownership	\$ 505	
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	\$ -	
2-11	Fines and forfeits	\$ 1,128	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 89	
2-14	Charges for utility services	\$ 67,364	
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	MISCELLANEOUS RECEIPTS AND FUNDS	\$ 857	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 76,083	

## 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	\$ 1,592	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 5,630	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,560	
3-7	Accounting and legal fees	\$ 18,976	
3-8	Repair and maintenance	\$ 763	
3-9	Supplies	\$ 556	
3-10	Utilities and telephone	\$ 7,227	
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	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ 7,698	
3-18	Debt service interest	\$ 14,718	
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): DIRECTORS'S FEES	\$ 2,295	
3-24	COLLECTION EXPENSE	\$ 119	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$ 62,134	

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? <b>If Yes, please attach a copy of the entity's Debt Repayment Schedule.</b>	<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	<b>Please complete the following debt schedule, if applicable:</b> (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	\$ -	\$ -
	Revenue bonds	\$ -	\$ -
	Notes/Loans	\$ 311,744	\$ 7,698
	Leases	\$ -	\$ -
	Developer Advances	\$ -	\$ -
	Other (specify):	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 311,744</b>	<b>\$ 7,698</b>
			<b>\$ 304,046</b>
	<b>Please answer the following questions by marking the appropriate boxes.</b>		
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 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		-
	General/Other		4.50
	<b>TOTAL</b>		<b>4.50</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	\$ 252,639	
5-2	Certificates of deposit	\$ 54,412	
	<b>Total Cash Deposits</b>		<b>\$ 307,051</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 307,051</b>

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

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

## 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"/>		
6-3	Complete the following capital assets table:				
		Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ 8,000	\$ -	\$ -	\$ 8,000
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 743,520	\$ 3,097	\$ -	\$ 746,617
	Furniture and fixtures	\$ 2,142	\$ 802	\$ -	\$ 2,944
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ (500,848)	\$ (22,552)	\$ -	\$ (523,400)
	<b>TOTAL</b>	<b>\$ 252,814</b>	<b>\$ (18,653)</b>	<b>\$ -</b>	<b>\$ 234,161</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>	
	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:			
	<b>Fund Name</b>	<b>Budgeted Expenditures</b>		
	GENERAL FUND	\$	136,932	

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

Please answer the following question by marking in the appropriate box		Yes	No
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"/>

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
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:	Please list the NEW name & PRIOR name:		
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Please indicate what services the entity provides:		
10-4	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:		
10-5	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>	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
<b>Board Member 2</b>	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
<b>Board Member 3</b>	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
<b>Board Member 4</b>	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
<b>Board Member 5</b>	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
<b>Board Member 6</b>	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
<b>Board Member 7</b>	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____

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 Hazeltine Heights - Bond Payable
 

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Compound Period .....: Semiannual

Nominal Annual Rate . : 4.750 %  
 Effective Annual Rate . : 4.806 %  
 Periodic Rate ..... : 2.3750 %  
 Daily Rate ..... : 0.01301%

## CASH FLOW DATA

Event	Start Date	Amount	Number Period	End Date
1 Loan	10/20/2000	392,886.07	1	
2 Payment	04/20/2001	11,216.00	75 Semiannual	04/20/2038
3 Payment	10/20/2038	10,997.82	1	

## AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 10/20/2000				392,886.07
2000 Totals	0.00	0.00	0.00	
1 04/20/2001	11,216.00	9,331.04	1,884.96	391,001.11
2 10/20/2001	11,216.00	9,286.28	1,929.72	389,071.39
01 Totals	22,432.00	18,617.32	3,814.68	
3 04/20/2002	11,216.00	9,240.45	1,975.55	387,095.84
4 10/20/2002	11,216.00	9,193.53	2,022.47	385,073.37
2002 Totals	22,432.00	18,433.98	3,998.02	
5 04/20/2003	11,216.00	9,145.49	2,070.51	383,002.86
6 10/20/2003	11,216.00	9,096.32	2,119.68	380,883.18
2003 Totals	22,432.00	18,241.81	4,190.19	
7 04/20/2004	11,216.00	9,045.98	2,170.02	378,713.16
8 10/20/2004	11,216.00	8,994.44	2,221.56	376,491.60
2004 Totals	22,432.00	18,040.42	4,391.58	
9 04/20/2005	11,216.00	8,941.68	2,274.32	374,217.28
10 10/20/2005	11,216.00	8,887.66	2,328.34	371,888.94
2005 Totals	22,432.00	17,829.34	4,602.66	
11 04/20/2006	11,216.00	8,832.36	2,383.64	369,505.30
12 10/20/2006	11,216.00	8,775.75	2,440.25	367,065.05
2006 Totals	22,432.00	17,608.11	4,823.89	
13 04/20/2007	11,216.00	8,717.79	2,498.21	364,566.84
14 10/20/2007	11,216.00	8,658.46	2,557.54	362,009.30
2007 Totals	22,432.00	17,376.25	5,055.75	
15 04/20/2008	11,216.00	8,597.72	2,618.28	359,391.02

## Hazeltine Heights - Bond Payable

Date	Payment	Interest	Principal	Balance
16 10/20/2008	11,216.00	8,535.54	2,680.46	356,710.56
2008 Totals	22,432.00	17,133.26	5,298.74	
17 04/20/2009	11,216.00	8,471.88	2,744.12	353,966.44
18 10/20/2009	11,216.00	8,406.70	2,809.30	351,157.14
2009 Totals	22,432.00	16,878.58	5,553.42	
19 04/20/2010	11,216.00	8,339.98	2,876.02	348,281.12
20 10/20/2010	11,216.00	8,271.68	2,944.32	345,336.80
2010 Totals	22,432.00	16,611.66	5,820.34	
21 04/20/2011	11,216.00	8,201.75	3,014.25	342,322.55
22 10/20/2011	11,216.00	8,130.16	3,085.84	339,236.71
2011 Totals	22,432.00	16,331.91	6,100.09	
23 04/20/2012	11,216.00	8,056.87	3,159.13	336,077.58
24 10/20/2012	11,216.00	7,981.84	3,234.16	332,843.42
2012 Totals	22,432.00	16,038.71	6,393.29	
25 04/20/2013	11,216.00	7,905.03	3,310.97	329,532.45
26 10/20/2013	11,216.00	7,826.40	3,389.60	326,142.85
2013 Totals	22,432.00	15,731.43	6,700.57	
27 04/20/2014	11,216.00	7,745.89	3,470.11	322,672.74
28 10/20/2014	11,216.00	7,663.48	3,552.52	319,120.22
2014 Totals	22,432.00	15,409.37	7,022.63	
29 04/20/2015	11,216.00	7,579.11	3,636.89	315,483.33
30 10/20/2015	11,216.00	7,492.73	3,723.27	311,760.06
2015 Totals	22,432.00	15,071.84	7,360.16	
31 04/20/2016	11,216.00	7,404.30	3,811.70	307,948.36
32 10/20/2016	11,216.00	7,313.77	3,902.23	304,046.13
2016 Totals	22,432.00	14,718.07	7,713.93	
33 04/20/2017	11,216.00	7,221.10	3,994.90	300,051.23
34 10/20/2017	11,216.00	7,126.22	4,089.78	295,961.45
2017 Totals	22,432.00	14,347.32	8,084.68	
35 04/20/2018	11,216.00	7,029.08	4,186.92	291,774.53
36 10/20/2018	11,216.00	6,929.65	4,286.35	287,488.18
2018 Totals	22,432.00	13,958.73	8,473.27	
37 04/20/2019	11,216.00	6,827.84	4,388.16	283,100.02
38 10/20/2019	11,216.00	6,723.63	4,492.37	278,607.65
2019 Totals	22,432.00	13,551.47	8,880.53	
39 04/20/2020	11,216.00	6,616.93	4,599.07	274,008.58

## HazelTine Heights - Bond Payable

	Date	Payment	Interest	Principal	Balance
40	10/20/2020	11,216.00	6,507.70	4,708.30	269,300.28
2020	Totals	22,432.00	13,124.63	9,307.37	
41	04/20/2021	11,216.00	6,395.88	4,820.12	264,480.16
42	10/20/2021	11,216.00	6,281.40	4,934.60	259,545.56
2021	Totals	22,432.00	12,677.28	9,754.72	
43	04/20/2022	11,216.00	6,164.21	5,051.79	254,493.77
44	10/20/2022	11,216.00	6,044.23	5,171.77	249,322.00
2022	Totals	22,432.00	12,208.44	10,223.56	
45	04/20/2023	11,216.00	5,921.40	5,294.60	244,027.40
46	10/20/2023	11,216.00	5,795.65	5,420.35	238,607.05
2023	Totals	22,432.00	11,717.05	10,714.95	
47	04/20/2024	11,216.00	5,666.92	5,549.08	233,057.97
48	10/20/2024	11,216.00	5,535.13	5,680.87	227,377.10
2024	Totals	22,432.00	11,202.05	11,229.95	
49	04/20/2025	11,216.00	5,400.21	5,815.79	221,561.31
50	10/20/2025	11,216.00	5,262.08	5,953.92	215,607.39
2025	Totals	22,432.00	10,662.29	11,769.71	
51	04/20/2026	11,216.00	5,120.68	6,095.32	209,512.07
52	10/20/2026	11,216.00	4,975.91	6,240.09	203,271.98
2026	Totals	22,432.00	10,096.59	12,335.41	
53	04/20/2027	11,216.00	4,827.71	6,388.29	196,883.69
54	10/20/2027	11,216.00	4,675.99	6,540.01	190,343.68
2027	Totals	22,432.00	9,503.70	12,928.30	
55	04/20/2028	11,216.00	4,520.66	6,695.34	183,648.34
56	10/20/2028	11,216.00	4,361.65	6,854.35	176,793.99
2028	Totals	22,432.00	8,882.31	13,549.69	
57	04/20/2029	11,216.00	4,198.86	7,017.14	169,776.85
58	10/20/2029	11,216.00	4,032.20	7,183.80	162,593.05
2029	Totals	22,432.00	8,231.06	14,200.94	
59	04/20/2030	11,216.00	3,861.58	7,354.42	155,238.63
60	10/20/2030	11,216.00	3,686.92	7,529.08	147,709.55
2030	Totals	22,432.00	7,548.50	14,883.50	
61	04/20/2031	11,216.00	3,508.10	7,707.90	140,001.65
62	10/20/2031	11,216.00	3,325.04	7,890.96	132,110.69
2031	Totals	22,432.00	6,833.14	15,598.86	
63	04/20/2032	11,216.00	3,137.63	8,078.37	124,032.32

## Hazeltine Heights - Bond Payable

Date	Payment	Interest	Principal	Balance
64 10/20/2032	11,216.00	2,945.77	8,270.23	115,762.09
2032 Totals	22,432.00	6,083.40	16,348.60	
65 04/20/2033	11,216.00	2,749.35	8,466.65	107,295.44
66 10/20/2033	11,216.00	2,548.27	8,667.73	98,627.71
2033 Totals	22,432.00	5,297.62	17,134.38	
67 04/20/2034	11,216.00	2,342.41	8,873.59	89,754.12
68 10/20/2034	11,216.00	2,131.66	9,084.34	80,669.78
2034 Totals	22,432.00	4,474.07	17,957.93	
69 04/20/2035	11,216.00	1,915.91	9,300.09	71,369.69
70 10/20/2035	11,216.00	1,695.03	9,520.97	61,848.72
2035 Totals	22,432.00	3,610.94	18,821.06	
71 04/20/2036	11,216.00	1,468.91	9,747.09	52,101.63
72 10/20/2036	11,216.00	1,237.41	9,978.59	42,123.04
2036 Totals	22,432.00	2,706.32	19,725.68	
73 04/20/2037	11,216.00	1,000.42	10,215.58	31,907.46
74 10/20/2037	11,216.00	757.80	10,458.20	21,449.26
2037 Totals	22,432.00	1,758.22	20,673.78	
75 04/20/2038	11,216.00	509.42	10,706.58	10,742.68
76 10/20/2038	10,997.82	255.14	10,742.68	0.00
2038 Totals	22,213.82	764.56	21,449.26	
Grand Totals	852,197.82	459,311.75	392,886.07	

**Hazeltine Heights Water and Sanitation District**

**RESOLUTION/ORDINANCE 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 HAZELTINE HEIGHTS WATER AND SANITATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Hazeltine Heights Water and Sanitation 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 five hundred 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 Hazeltine Heights Water and Sanitation District exceeded \$100,000 for Fiscal Year 2016; and


WHEREAS, an application for exemption from audit for Hazeltine Heights Water and Sanitation District has been prepared by Terri Rupert of Hanson&Co, a person skilled in governmental accounting; and

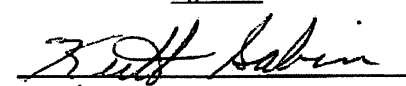
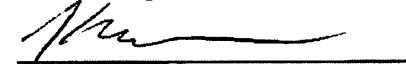
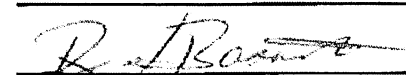
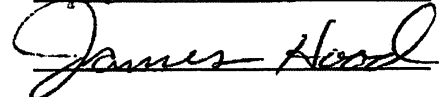
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Hazeltine Heights Water and Sanitation District that the application for exemption from audit for Hazeltine Heights Water and Sanitation District for the Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Hazeltine Heights Water and Sanitation 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 Hazeltine Heights Water and Sanitation District for the fiscal year ended December 31, 2016.

ADOPTED THIS 14<sup>th</sup> day of February, A.D. 2017.

  
\_\_\_\_\_  
President

ATTEST:  
  
\_\_\_\_\_  
Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Keith Sabin	5/2020	
Kevin Denny	5/2018	
Joshua Mendoza	5/2018	_____
Richard Bassett	5/2020	
James Hood	5/2018	

Dated: 2/14/2017



Board of Directors  
Hazeltine Heights Water and Sanitation District

Management is responsible for the accompanying financial statements of Hazeltine Heights Water and Sanitation District, which comprise the Part 2 - revenue and Part 3 - expenditures for the year ended December 31, 2016, included in the accompanying prescribed form, application for exemption from audit – short form. We 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. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the State of Colorado Office of the State Auditor and are not intended to be a complete presentation of Hazeltine Heights Water and Sanitation District's assets and liabilities.

The supplementary information contained in the prescribed form is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

This report is intended solely for the information and use of management of Hazeltine Heights Water and Sanitation District and the State of Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Hanson &amp; Co. CPAs".

Denver, Colorado

February 10, 2017