

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	Mesa Water and Sanitation District	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	P.O. Box 213 Mesa, CO 81643	
CONTACT PERSON	Bob Bridges	
PHONE	970-261-2654	
EMAIL	mesa.water@yahoo.com	
FAX		

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:	Shannon L. Currier
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Shannon L. Currier, CPA
ADDRESS	P.O. Box 328, Collbran, CO 81624
PHONE	970-487-3428
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/1/2017
RELATIONSHIP TO ENTITY	Independent Accountant

PREPARER (SIGNATURE REQUIRED)

Shannon L. Currier

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 8:29 am, Mar 28, 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	\$ 116,294	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 10,406	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)			Other Current Assets	\$ 3,544	\$ -
1-5		\$ -	\$ -	Total Current Assets	\$ 130,244	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part	\$ 945,483	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify) Bond Costs, Net	\$ 1,011	\$ -
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	\$ 1,076,738	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,076,738	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 5,653	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 461	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ 1,017	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 1,487	\$ -
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ 8,618	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 156,908	\$ -
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	\$ 165,526	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
Fund Balance				Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 789,586	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify):	\$ -	\$ -	Emergency Reserves	\$ 7,000	\$ -
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ 12,900	\$ -
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 101,726	\$ -
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	\$ 911,212	\$ -
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	\$ 1,076,738	\$ -

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	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 36	\$ -	
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	\$ 36	\$ -	
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	\$ 90,593	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 85,817	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 1,893	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 28,000	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify): Royalty and Capital Credit	\$ 460	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 206,799	\$ -	
	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	\$ -	\$ -	GRAND TOTALS
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	\$ 206,799	\$ -	\$ 206,799

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		
		Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 4,280	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 9,750	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 969	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 1,020	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,128	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 8,490	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 11,795	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 4,465	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ 8,755	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -	Plant Operations - Water & Sewer	\$ 24,571	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 97,821	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 11,968	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 5,407	\$ -	
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	\$ 192,419	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 192,419
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 40,046	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 97,821	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ 11,968	\$ -	
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	\$ 69,743	\$ -	
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	\$ 84,123	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 827,089	\$ -	
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.	\$ 911,212	\$ -	

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

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	\$ 76,000	\$ -	\$ 8,000	\$ 68,000
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ 92,876	\$ -	\$ 3,968	\$ 88,908
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 168,876	\$ -	\$ 11,968	\$ 156,908

Please answer the following questions by marking the appropriate boxes.

YES NO

4-5	Does the entity have any authorized, but unissued, debt?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -			
	Date the debt was authorized:				
4-6	Does the entity intend to issue debt within the next calendar year?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?	\$ -			
4-8	Does the entity have any lease agreements?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?				
	Is the lease subject to annual appropriation?		<input type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments?	\$ -			
4-9	Does the entity have a certified mill levy?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Please provide the following mills levied for the year reported:				
	Bond Redemption	0.00			
	General/Other	0.00			
	TOTAL	0.00			

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	\$ 103,117		
5-2	Certificates of deposit	\$ 13,177		
	TOTAL CASH DEPOSITS		\$ 116,294	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 116,294	

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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	\$ 87,562	\$ -	\$ -	\$ 87,562
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 35,525	\$ -	\$ -	\$ 35,525
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ 1,130,139	\$ -	\$ -	\$ 1,130,139
	Construction In Progress (CIP)	\$ -	\$ 97,821	\$ -	\$ 97,821
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (365,692)	\$ (39,872)	\$ -	\$ (405,564)
	TOTAL	\$ 887,534	\$ 57,949	\$ -	\$ 945,483

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			
	Operating Expenditures - Supplemental Budget	\$	36,460		
	Water and Sanitation Expenditures - Supplemental Budget	\$	84,548		
	Capital Expenditures - Supplemental Budget	\$	150,000		
		\$	-		

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)]? <small>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.</small>	<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Date of formation:				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes: NEW name				
PRIOR name				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides:			
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided:				

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Enterprise Funds	Notes
Unrestricted Cash & Investments	116,294	- Total Tax Revenue	\$	-
Current Liabilities	8,618	- Revenue Paying Debt Service	\$	-
Deferred Inflow	-	- Total Revenue	\$	-
		- Total Debt Service Principal	\$	-
		- Total Debt Service Interest	\$	-
		-		
Governmental		- Enterprise Funds		
Total Cash & Investments		Net Position	\$	911,212
Transfers In		130,244 PY Net Position	\$	827,089
Transfers Out		- Government-Wide		
Property Tax		8,618 Total Outstanding Debt	\$	156,908
Debt Service Principal		- Authorized but Unissued	\$	-
Total Expenditures		116,294 Year Authorized	\$	-
Total Developer Advances		11,968		
Total Developer Repayments				

PART 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

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

	Print Board Member's Name	A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	IIZA BURTON DOLE IV	I, <u>Ira Burton Dole, IV</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>Ira Burton Dole IV</u> Date: <u>3/1/2017</u> My term Expires: <u>May, 2018</u>
Board Member 2		I, <u>Dana A. Black</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 _____ Date: <u>3/1/2017</u> My term Expires: <u>May, 2020</u>
Board Member 3	NATHALIE AMES	I, <u>Nathalie Ames</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>Nathalie Ames</u> Date: <u>3/1/2017</u> My term Expires: <u>May, 2018</u>
Board Member 4	Annie D. Murphy	I, <u>Annie D. Murphy</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Annie D. Murphy</u> Date: <u>3/1/2017</u> My term Expires: <u>May, 2018</u>
Board Member 5		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

RESOLUTION FOR EXEMPTION FROM AUDIT

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE MESA WATER AND SANITATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Mesa 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 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

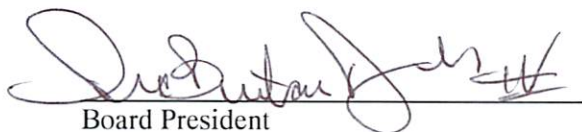
WHEREAS, neither revenues nor expenditures for Mesa Water and Sanitation District exceeded \$750,000 for fiscal year 2016; and

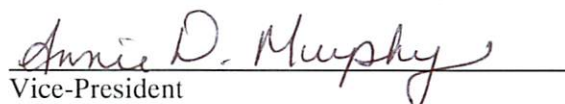
WHEREAS, an application for exemption from audit for Mesa Water and Sanitation District has been prepared by Shannon L. Currier, CPA, an independent accountant with knowledge of governmental accounting; and


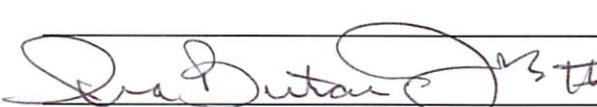
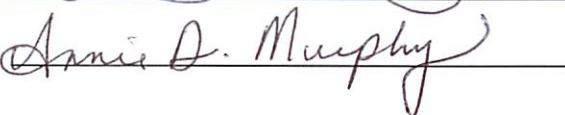
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Mesa Water and Sanitation District that the application for exemption from audit for Mesa 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 Mesa 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 Mesa Water and Sanitation District for the fiscal year ended December 31, 2016.

ATTEST: Date: March 1, 2017


Board President


Vice-President

<u>Members of Board of Directors</u>	<u>Date Term Expires</u>	<u>Signature</u>
Nathalie Ames	May, 2018	
Dana A. Black	May, 2020	
Ira Burton Dole, IV	May, 2018	
Annie D. Murphy	May, 2018	

USDA LOAN
AMORTIZATION SCHEDULE

DATE PAID	UNPAID PRINCIPAL BALANCE	INTEREST RATE	TOTAL PAYMENT	INTEREST	PRINCIPAL	PRIN BAL AFTER TRANSACTION
						128,000.00
4/15/2008	128,000.00	5.50%	3,520.00	3,520.00		128,000.00
10/15/2008	128,000.00	5.50%	8,520.00	3,520.00	5,000.00	123,000.00
4/15/2009	123,000.00	5.50%	3,382.50	3,382.50		123,000.00
10/15/2009	123,000.00	5.50%	9,382.50	3,382.50	6,000.00	117,000.00
4/15/2010	117,000.00	5.50%	3,217.50	3,217.50		117,000.00
10/15/2010	117,000.00	5.50%	9,217.50	3,217.50	6,000.00	111,000.00
4/15/2011	111,000.00	5.50%	3,052.50	3,052.50		111,000.00
10/15/2011	111,000.00	5.50%	9,052.50	3,052.50	6,000.00	105,000.00
4/15/2012	105,000.00	5.50%	2,887.50	2,887.50		105,000.00
10/15/2012	105,000.00	5.50%	9,887.50	2,887.50	7,000.00	98,000.00
4/15/2013	98,000.00	5.50%	2,695.00	2,695.00		98,000.00
10/15/2013	98,000.00	5.50%	9,695.00	2,695.00	7,000.00	91,000.00
4/15/2014	91,000.00	5.50%	2,502.50	2,502.50		91,000.00
10/15/2014	91,000.00	5.50%	9,502.50	2,502.50	7,000.00	84,000.00
4/15/2015	84,000.00	5.50%	2,310.00	2,310.00		84,000.00
10/15/2015	84,000.00	5.50%	10,310.00	2,310.00	8,000.00	76,000.00
						76,000.00
4/15/2016	76,000.00	5.50%	2,090.00	2,090.00		76,000.00
10/15/2016	76,000.00	5.50%	10,090.00	2,090.00	8,000.00	68,000.00
						68,000.00
4/15/2017	68,000.00	5.50%	1,870.00	1,870.00		68,000.00
10/15/2017	68,000.00	5.50%	10,870.00	1,870.00	9,000.00	59,000.00
4/15/2018	59,000.00	5.50%	1,622.50	1,622.50		59,000.00
10/15/2018	59,000.00	5.50%	10,622.50	1,622.50	9,000.00	50,000.00
4/15/2019	50,000.00	5.50%	1,375.00	1,375.00		50,000.00
10/15/2019	50,000.00	5.50%	11,375.00	1,375.00	10,000.00	40,000.00
4/15/2020	40,000.00	5.50%	1,100.00	1,100.00		40,000.00
10/15/2020	40,000.00	5.50%	11,100.00	1,100.00	10,000.00	30,000.00
4/15/2021	30,000.00	5.50%	825.00	825.00		30,000.00
10/15/2021	30,000.00	5.50%	11,825.00	825.00	11,000.00	19,000.00
4/15/2022	19,000.00	5.50%	522.50	522.50		19,000.00
10/15/2022	19,000.00	5.50%	19,522.50	522.50	19,000.00	0.00

DRINKING WATER REVOLVING LOAN FUND
AMORTIZATION SCHEDULE

DATE PAID	UNPAID PRINCIPAL BALANCE	INT RATE	PRINCIPLE FORGIVENESS	TOTAL PAYMENT	INTEREST	PRINCIPAL	PRIN BAL AFTER TRANSACTION
							\$200,000.00
05/01/12	\$200,000.00			\$3,685.58	\$1,041.67	\$2,643.91	\$197,356.09
11/01/12	\$197,356.09			\$4,435.03	\$1,232.52	\$3,202.51	\$194,153.58
05/01/13	\$194,153.58			\$4,435.03	\$1,211.32	\$3,223.71	\$190,929.87
11/01/13	\$190,929.87			\$4,435.03	\$1,189.97	\$3,245.06	\$187,684.81
05/01/14	\$187,684.81			\$4,435.03	\$1,168.46	\$3,266.57	\$184,418.24
11/01/14	\$184,418.24		\$84,347.95	\$4,435.03	\$1,146.79	\$3,288.24	\$96,782.05
05/01/15	\$96,782.05			\$2,648.82	\$703.21	\$1,945.61	\$94,836.44
11/01/15	\$94,836.44			\$2,648.82	\$688.04	\$1,960.78	\$92,875.66
							\$92,875.66
05/01/16	\$92,875.66			\$2,648.82	\$672.73	\$1,976.09	\$90,899.57
11/01/16	\$90,899.57			\$2,648.82	\$657.30	\$1,991.52	\$88,908.05
							\$88,908.05
05/01/17	\$88,908.05			\$2,648.82	\$641.72	\$2,007.10	\$86,900.95
11/01/17	\$86,900.95			\$2,648.82	\$626.03	\$2,022.79	\$84,878.16
05/01/18	\$84,878.16			\$2,648.82	\$610.18	\$2,038.64	\$82,839.52
11/01/18	\$82,839.52			\$2,648.82	\$594.21	\$2,054.61	\$80,784.91
05/01/19	\$80,784.91			\$2,648.82	\$578.09	\$2,070.73	\$78,714.18
11/01/19	\$78,714.18			\$2,648.82	\$561.84	\$2,086.98	\$76,627.20
05/01/20	\$76,627.20			\$2,648.82	\$545.45	\$2,103.37	\$74,523.83
11/01/20	\$74,523.83			\$2,648.82	\$528.91	\$2,119.91	\$72,403.92
05/01/21	\$72,403.92			\$2,648.82	\$512.24	\$2,136.58	\$70,267.34
11/01/21	\$70,267.34			\$2,648.82	\$495.41	\$2,153.41	\$68,113.93
05/01/22	\$68,113.93			\$2,648.82	\$478.45	\$2,170.37	\$65,943.56
11/01/22	\$65,943.56			\$2,648.82	\$461.34	\$2,187.48	\$63,756.08
05/01/23	\$63,756.08			\$2,648.82	\$444.07	\$2,204.75	\$61,551.33
11/01/23	\$61,551.33			\$2,648.82	\$426.68	\$2,222.14	\$59,329.19
05/01/24	\$59,329.19			\$2,648.82	\$409.10	\$2,239.72	\$57,089.47
11/01/24	\$57,089.47			\$2,648.82	\$391.39	\$2,257.43	\$54,832.04
05/01/25	\$54,832.04			\$2,648.82	\$373.52	\$2,275.30	\$52,556.74
11/01/25	\$52,556.74			\$2,648.82	\$355.49	\$2,293.33	\$50,263.41
05/01/26	\$50,263.41			\$2,648.82	\$337.32	\$2,311.50	\$47,951.91
11/01/26	\$47,951.91			\$2,648.82	\$318.98	\$2,329.84	\$45,622.07
05/01/27	\$45,622.07			\$2,648.82	\$300.48	\$2,348.34	\$43,273.73
11/01/27	\$43,273.73			\$2,648.82	\$281.82	\$2,367.00	\$40,906.73
05/01/28	\$40,906.73			\$2,648.82	\$262.99	\$2,385.83	\$38,520.90
11/01/28	\$38,520.90			\$2,648.82	\$244.01	\$2,404.81	\$36,116.09
05/01/29	\$36,116.09			\$2,648.82	\$224.86	\$2,423.96	\$33,692.13
11/01/29	\$33,692.13			\$2,648.82	\$205.54	\$2,443.28	\$31,248.85
05/01/30	\$31,248.85			\$2,648.82	\$186.06	\$2,462.76	\$28,786.09
11/01/30	\$28,786.09			\$2,648.82	\$166.40	\$2,482.42	\$26,303.67
05/01/31	\$26,303.67			\$2,648.82	\$146.58	\$2,502.24	\$23,801.43
11/01/31	\$23,801.43			\$2,648.82	\$126.58	\$2,522.24	\$21,279.19

DRINKING WATER REVOLVING LOAN FUND
AMORTIZATION SCHEDULE

DATE PAID	UNPAID PRINCIPAL BALANCE	INT RATE	PRINCIPLE FORGIVENESS	TOTAL PAYMENT	INTEREST	PRINCIPAL	PRIN BAL AFTER TRANSACTION
05/01/32	\$21,279.19			\$1,120.74	\$106.40	\$1,014.34	\$20,264.85
11/01/32	\$20,264.85			\$1,120.74	\$101.33	\$1,019.41	\$19,245.44
05/01/33	\$19,245.44			\$1,120.74	\$96.23	\$1,024.51	\$18,220.93
11/01/33	\$18,220.93			\$1,120.74	\$91.11	\$1,029.63	\$17,191.30
05/01/34	\$17,191.30			\$1,120.74	\$85.96	\$1,034.78	\$16,156.52
11/01/34	\$16,156.52			\$1,120.74	\$80.79	\$1,039.95	\$15,116.57
05/01/35	\$15,116.57			\$1,120.74	\$75.59	\$1,045.15	\$14,071.42
11/01/35	\$14,071.42			\$1,120.74	\$70.36	\$1,050.38	\$13,021.04
05/01/36	\$13,021.04			\$1,120.74	\$65.11	\$1,055.63	\$11,965.41
11/01/36	\$11,965.41			\$1,120.74	\$59.83	\$1,060.91	\$10,904.50
05/01/37	\$10,904.50			\$1,120.74	\$54.53	\$1,066.21	\$9,838.29
11/01/37	\$9,838.29			\$1,120.74	\$49.19	\$1,071.55	\$8,766.74
05/01/38	\$8,766.74			\$1,120.74	\$43.84	\$1,076.90	\$7,689.84
11/01/38	\$7,689.84			\$1,120.74	\$38.45	\$1,082.29	\$6,607.55
05/01/39	\$6,607.55			\$1,120.74	\$33.04	\$1,087.70	\$5,519.85
11/01/39	\$5,519.85			\$1,120.74	\$27.60	\$1,093.14	\$4,426.71
05/01/40	\$4,426.71			\$1,120.74	\$22.14	\$1,098.60	\$3,328.11
11/01/40	\$3,328.11			\$1,120.74	\$16.64	\$1,104.10	\$2,224.01
05/01/41	\$2,224.01			\$1,120.74	\$11.12	\$1,109.62	\$1,114.39
11/01/41	\$1,114.39			\$1,120.74	\$5.57	\$1,115.17	-\$0.78

SHANNON L. CURRIER
Certified Public Accountant

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Collbran, CO 81624

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Fax: 970-487-3785

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

March 1, 2017

Board of Directors
Mesa Water & Sanitation District
Mesa, Colorado

I have compiled the balance sheet of Mesa Water & Sanitation District (a government) as of December 31, 2016 and the related operating statement and supplemental information for the year then ended included in the accompanying prescribed form. I have not audited or reviewed the financial statements and supplemental information in the accompanying prescribed form nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplemental information are in accordance with the form prescribed by the Colorado Local Government Audit Division.

Management is responsible for the preparation and fair presentation of the financial statements and supplemental information included in the form prescribed by the Colorado Local Government Audit Division and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplemental information.

These financial statements and supplemental information included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Local Government Audit Division, 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 Colorado Local Government Audit Division and is not intended to be and should not be used by anyone other than this specified party.



Shannon L. Currier, CPA