

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT San Luis Water and Sanitation District  
ADDRESS 811 Pedro St.  
San Luis, Colorado 81152

For the Year Ended  
12/31/2016  
or fiscal year ended

CONTACT PERSON Mary Lou Aragon  
PHONE 719-672-4100  
EMAIL  
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: See Accountants' Compilation Report

TITLE

FIRM NAME (if applicable)

ADDRESS

PHONE

DATE PREPARED

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

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
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:



RECEIVED  
By Justin L. Smith at 9:00 am, Mar 31, 2017

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$	- \$	Cash & Cash Equivalents	\$	347,012 \$	
1-2	Investments	\$	- \$	Investments	\$	- \$	
1-3	Receivables	\$	- \$	Receivables	\$	27,340 \$	
1-4	Due from Other Entities or Funds	\$	- \$	Due from Other Entities or Funds	\$	77 \$	
	All Other Assets (specify)			Other Current Assets	\$	55 \$	
1-5		\$	- \$	<b>Total Current Assets</b>	\$	374,484 \$	
1-6		\$	- \$	Capital Assets, net (from Part	\$	827,758 \$	
1-7		\$	- \$	Other Long Term Assets (specify)	\$	- \$	
1-8		\$	- \$		\$	- \$	
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>	\$	1,202,242 \$	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$	- \$	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$	- \$	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$	- \$	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$	1,202,242 \$	
<b>Liabilities</b>							
1-14	Accounts Payable	\$	- \$	Accounts Payable	\$	1,457 \$	
1-15	Accrued Payroll and Related Liabilities	\$	- \$	Accrued Payroll and Related Liabilities	\$	4,720 \$	
1-16	Accrued Interest Payable	\$	- \$	Accrued Interest Payable	\$	- \$	
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>	\$	6,177 \$	
1-20	All Other Liabilities (specify)	\$	- \$	Proprietary Debt Outstanding (from Part 4-4)	\$	- \$	
1-21		\$	- \$	Other Liabilities (Service Deposits)	\$	7,331 \$	
1-22		\$	- \$		\$	- \$	
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>	\$	13,508 \$	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$	- \$	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$	5,772 \$	
<b>Fund Balance</b>							
1-30	Nonspendable Prepaid	\$	- \$	Net Investment in Capital Assets	\$	827,758 \$	
1-31	Nonspendable Inventory	\$	- \$				
1-32	Restricted (specify):	\$	- \$	Emergency Reserves	\$	- \$	
1-33	Committed (specify)	\$	- \$	Other Designations/Reserves	\$	- \$	
1-34	Assigned (specify)	\$	- \$	Restricted	\$	- \$	
1-35	Unassigned:	\$	- \$	Undesignated/Unreserved/Unrestricted	\$	355,204 \$	
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>	\$	1,182,962 \$	
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>	\$	1,202,242 \$	

**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*	
	<b>Tax Revenue</b>			<b>Tax Revenue</b>			
2-1	Property	\$	- \$	Property	\$	5,617 \$	
2-2	Specific Ownership	\$	- \$	Specific Ownership	\$	- \$	
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</b>	\$	- \$	<b>Add lines 2-1 through 2-7</b>	\$	5,617 \$	
	<b>TOTAL TAX REVENUE</b>	\$	- \$	<b>TOTAL TAX REVENUE</b>	\$	5,617 \$	
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	\$	203,003 \$	
2-17	Rental Income	\$	- \$	Rental Income	\$	- \$	
2-18	Fines and Forfeits	\$	- \$	Fines and Forfeits	\$	- \$	
2-19	Interest/Investment Income	\$	- \$	Interest/Investment Income	\$	150 \$	
2-20	Tap Fees	\$	- \$	Tap Fees	\$	- \$	
2-21	Developer Advances	\$	- \$	Developer Advances	\$	- \$	
2-22	All Other (specify):	\$	- \$	All Other (Miscellaneous):	\$	5,251 \$	
2-23		\$	- \$	Costilla County Water/Wastewater Contract	\$	75,816 \$	
2-24	<b>Add lines 2-8 through 2-23</b>	\$	- \$	<b>Add lines 2-8 through 2-23</b>	\$	289,837 \$	
	<b>TOTAL REVENUES</b>	\$	- \$	<b>TOTAL REVENUES</b>	\$	289,837 \$	
	<b>Other Financing Sources</b>			<b>Other Financing Sources</b>			
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</b>	\$	- \$	<b>Add lines 2-25 through 2-27</b>	\$	- \$	
	<b>TOTAL OTHER FINANCING SOURCES</b>	\$	- \$	<b>TOTAL OTHER FINANCING SOURCES</b>	\$	- \$	
2-29	<b>Add lines 2-24 and 2-28</b>	\$	- \$	<b>Add lines 2-24 and 2-28</b>	\$	- \$	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	- \$	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	289,837 \$	<b>GRAND TOTALS</b>
		\$	- \$		\$	289,837 \$	\$ 289,837

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 29-1-504, 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*	
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$	- \$	General Operating & Administrative	\$	26,202 \$	
3-2	Judicial	\$	- \$	Salaries	\$	129,084 \$	
3-3	Law Enforcement	\$	- \$	Payroll Taxes	\$	10,988 \$	
3-4	Fire	\$	- \$	Contract Services	\$	- \$	
3-5	Highways & Streets	\$	- \$	Employee Benefits	\$	2,892 \$	
3-6	Solid Waste	\$	- \$	Insurance	\$	8,074 \$	
3-7	Contributions to Fire & Police Pension Assoc.	\$	- \$	Accounting and Legal Fees	\$	3,750 \$	
3-8	Health	\$	- \$	Repair and Maintenance	\$	30,995 \$	
3-9	Culture and Recreation	\$	- \$	Supplies	\$	11,428 \$	
3-10	Other (specify):	\$	- \$	Utilities	\$	24,036 \$	
3-11		\$	- \$	Contributions to Fire & Police Pension Assoc.	\$	- \$	
3-12		\$	- \$	Other (Miscellaneous)	\$	1,815 \$	
3-13		\$	- \$		\$	- \$	
3-14	Capital Outlay	\$	- \$	Capital Outlay	\$	- \$	
	Debt Service			Debt Service			
3-15	Principal	\$	- \$	Principal	\$	- \$	
3-16	Interest	\$	- \$	Interest	\$	- \$	
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</b>	\$	- \$	<b>Add lines 3-1 through 3-21</b>	\$	249,264 \$	
	<b>TOTAL EXPENDITURES</b>	\$	- \$	<b>TOTAL EXPENDITURES</b>	\$	249,264 \$	\$ 249,264
3-23	Interfund Transfers (In)	\$	- \$	Net Interfund Transfers (In)	\$	- \$	
3-24	Interfund Transfers Out	\$	- \$	Net Interfund Transfers Out	\$	- \$	
3-25	Other Expenditures (Revenues):	\$	- \$	Depreciation	\$	54,101 \$	
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)	\$	- \$	
3-29	<b>(Add lines 3-23 through 3-28)</b>	\$	- \$	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>	\$	- \$	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$	- \$	<b>TOTAL GAAP RECONCILING ITEMS</b>	\$	(54,101) \$	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$	- \$	Net Increase (Decrease) in Net Position			
	Line 3-29, less line 3-22, plus line 3-29	\$	- \$	Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$	(13,528) \$	
3-31	Fund Balance, January 1 from December 31 prior year report	\$	- \$	Net Position, January 1 from December 31 prior year report	\$	1,196,490 \$	
3-32	Prior Period Adjustment (MUST explain)	\$	- \$	Prior Period Adjustment (MUST explain)	\$	- \$	
3-33	Fund Balance, December 31	\$	- \$	Net Position, December 31	\$	- \$	
	Sum of Line 3-30, 3-31, and 3-32	\$	- \$	Line 3-30 plus line 3-31	\$	- \$	
	<b>This total should be the same as line 1-36.</b>	\$	- \$	<b>This total should be the same as line 1-36.</b>	\$	1,182,962 \$	

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) 869-3099 for assistance.

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes	YES	NO		
4-1 Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:	
4-2 Is the debt repayment schedule attached? If no, MUST explain: Not Applicable.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: Not Applicable.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)	Outstanding at beginning of year	Issued during year		Retired during year
General obligation bonds	\$ -	\$ -		\$ -
Revenue bonds	\$ -	\$ -	\$ -	
Notes/Loans	\$ -	\$ -	\$ -	
Leases	\$ -	\$ -	\$ -	
Developer Advances	\$ -	\$ -	\$ -	
Other (specify):	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
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"/>	Please use this space to provide any explanations or comments:
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"/>	Please use this space to provide any explanations or comments:
What are the annual lease payments?	\$ -		
4-9 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes: Please provide the following mills levied for the year reported:	Bond Redemption	0.00	
	General/Other	2.377	
	<b>TOTAL</b>	<b>2.377</b>	

## 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	\$ 104,491		Please use this space to provide any explanations or comments:
5-2 Certificates of deposit	\$ 242,521		
<b>TOTAL CASH DEPOSITS</b>	<b>\$ -</b>	<b>347,012</b>	
Investments (if investment is a mutual fund, please list underlying investments):	\$ -		
5-3	\$ -		
	\$ -		
	\$ -		
	\$ -		
<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	<b>-</b>	
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ -</b>	<b>347,012</b>	

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"/>	Please use this space to provide any explanations or comments:
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?  YES  NO
- 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:  YES  NO

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	\$ 600 \$	- \$	- \$	600
Buildings	\$ 212,170 \$	- \$	- \$	212,170
Machinery and equipment	\$ 358,078 \$	35,072 \$	- \$	393,150
Furniture and fixtures	\$ 1,119 \$	- \$	- \$	1,119
Infrastructure	\$ 1,273,042 \$	- \$	- \$	1,273,042
Construction In Progress (CIP)	\$ - \$	- \$	- \$	-
Other (explain):	\$ - \$	- \$	- \$	-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (998,222) \$	(54,101) \$	- \$	(1,052,323)
<b>TOTAL</b>	\$ 846,787 \$	(19,029) \$	- \$	827,758

**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?  YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES  NO

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:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

If yes: Please indicate the amount appropriated for each fund for the year reported

Fund Name	Budgeted Expenditures
Enterprise Fund	\$ 318,203
	\$ -
	\$ -
	\$ -

**PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)**

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4	Please indicate what services the entity provides:			
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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

**OSA USE ONLY**

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments \$	347,012 Unrestricted Fund Balan \$	Total Tax Revenue \$	
Current Liabilities \$	6,177 Total Fund Balance \$	Revenue Paying Debt Service \$	
Deferred Inflow \$	5,772 PY Fund Balance \$	Total Revenue \$	
	Total Revenue \$	Total Debt Service Principal \$	
	Total Expenditures \$	Total Debt Service Interest \$	
	Interfund In \$		
	- Interfund Out \$		
	- Proprietary \$		
	- Current Assets \$	374,484 PY Net Position \$	1,182,962
	- Deferred Outflow \$	- Government-Wide \$	1,186,490
	- Current Liabilities \$	6,177 Total Outstanding Debt \$	
	- Deferred Inflow \$	5,772 Authorized but Unissued \$	
	- Cash & Investments \$	347,012 Year Authorized \$	
	- Principal Expense \$		

**PART 12 - GOVERNING BODY APPROVAL**

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

**Print the names of all current governing board members below.**

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

Board Member 1 Christopher M. Rodriguez

I, Christopher M Rodriguez, 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: [Signature] Date: 3/29/2017  
 My term Expires: 5/2020

Print Board Member's Name

Board Member 2 Angelina Espinoza

I, Angelina Espinoza, 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: [Signature] Date: 3/29/2017  
 My term Expires: 5/2018

Print Board Member's Name

Board Member 3 Jason C. Medina

I, Jason C. Medina, 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: [Signature] Date: 3/29/2017  
 My term Expires: 5/2020

Print Board Member's Name

Board Member 4 Janel Medina

I, Janel Medina, 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: [Signature] Date: 3/29/17  
 My term Expires: 5/2018

Print Board Member's Name

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: \_\_\_\_\_

Print Board Member's Name

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: \_\_\_\_\_

Print Board Member's Name

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: \_\_\_\_\_

Print Board Member's Name

## RESOLUTION FOR EXEMPTION FROM AUDIT

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

WHEREAS, the Board of Directors of the San Luis Water & 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.


WHEREAS, neither revenues or expenditures for the San Luis Water & Sanitation exceeded \$100,000 for Fiscal Year 2016; and

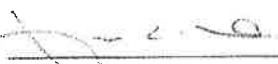
WHEREAS, an application for exemption from audit for the San Luis Water & Sanitation has been prepared by Wall, Smith, Bateman, Inc., an independent accountant with knowledge of governmental accounting; and

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 San Luis Water & Sanitation District that the application for exemption from audit for the 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 San Luis Water & 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 San Luis Water & Sanitation District for the fiscal year ended December 31, 2016.

ADOPTED, THIS 29th DAY OF MARCH, A.D., 2017.

  
\_\_\_\_\_  
Christopher Rodriguez, President

Attest:   
\_\_\_\_\_  
Jason C. Medina, Secretary/Treasurer

Members of Governing Body:

Christopher M. Rodriguez

Angelina M. Espinoza

Jason C. Medina

Janel Medina

Date Term Expires:

May, 2020

May, 2018

May, 2020

May, 2018

Signatures:

  
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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
San Luis Water and Sanitation District  
San Luis, Colorado

Management is responsible for the accompanying financial statements of San Luis Water and Sanitation District (the District), which comprise the balance sheet as of December 31, 2016, and the related operating statement for the year then ended, included in the accompanying prescribed 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.

### Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor, 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 San Luis Water and Sanitation District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

March 2, 2017

**Certified Public Accountants**

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