

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

*2218.00*

**NAME OF GOVERNMENT**

NORTH LA JUNTA SANITATION DISTRICT

**ADDRESS**

208 SEELEY  
LA JUNTA, CO 81050

**CONTACT PERSON**

CAROLYN MILLS

**PHONE**

719-384-7408

**EMAIL**

CSMILLS40@BRESNAN.NET

**FAX**

For the Year Ended

12/31/2017

or fiscal year ended:

**CERTIFICATION OF PREPARER**

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

**NAME:**

MICHELLE M. EVEATT

**TITLE**

CPA

**FIRM NAME (if applicable)**

MICHELLE M. EVEATT, CPA

**ADDRESS**

449 GREENHORN DRIVE, CANON CITY, CO 81212

**PHONE**

719-469-5005

**DATE PREPARED**

3/21/2018

(Must be Completed prior to Board approval)

**RELATIONSHIP TO ENTITY**

INDEPENDENT AUDITOR

**PREPARER (SIGNATURE REQUIRED)**

*Michelle M. Eveatt, CPA*

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:

**E**

**RECEIVED**

Office of the State Auditor

March 30, 2018

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	Fund*	Fund*	Description	ENTERPRISE FUND		Fund*
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 193,288	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 10,001	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ 45	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ 13,285	\$ -	
1-5		\$ -	\$ -	<b>Total Current Assets</b>	<b>\$ 216,619</b>	<b>\$ -</b>	
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 193,804	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets [specify] CONSTRUCTION IN PROGRESS	\$ 79,162	\$ -	
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>	\$ 489,585	\$ -	
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>	\$ 489,585	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 2,195	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ 600	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ 2,631	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 5,426	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 36,000	\$ -	
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) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 41,426	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 35,000	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 413,159	\$ -	
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>	\$ 448,159	\$ -	
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>	\$ 489,585	\$ -	

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund**	Description	ENTERPRISE FUND	Fund*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				
2-1	Property	\$ -	\$ -	Property	\$ 2,529	\$ -		
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 526	\$ -		
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	\$ 3,055	\$ -		
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	\$ 35,915	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 107,931	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 943	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:MISC	\$ 141	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 147,985	\$ -		
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
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	\$ -	\$ -		<b>GRAND TOTALS</b>
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	\$ 147,985	\$ -	\$	147,985

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		ENTERPRISE FUND	Fund*	
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 3,284	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 12,000	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 954	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 1,880	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,095	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 1,700	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 30,839	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other [specify...]:	\$ -	\$ -	Utilities	\$ 2,994	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]:DIRECTOR FEES	\$ 2,360	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 28,000	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 2,733	\$ -	
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 <b>TOTAL EXPENDITURES</b>	\$ -	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 89,839	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 31,536	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-26)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 28,000	\$ -	
3-29	(Add lines 3-23 through 3-28) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ (3,536)	\$ -	
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	\$ 54,610	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 393,549	\$ -	
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.	\$ 448,159	\$ -	

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?  YES       NO
- 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)

	Outstanding at beginning of year <sup>a</sup>	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ 64,000	\$ -	\$ 28,000	\$ 36,000
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>\$ 36,000</b>

<sup>a</sup>must agree to prior year ending balance

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  
 How much? \$ -  
 If yes: 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 (do not enter \$ amounts):
- |                 |             |
|-----------------|-------------|
| Bond Redemption | 0.00        |
| General/Other   | 1.78        |
| <b>TOTAL</b>    | <b>1.78</b> |

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 56,815	
5-2 Certificates of deposit	\$ 136,473	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 193,288</b>
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 193,288</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.?  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.)? If no, MUST explain:  YES       NO       N/A

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

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 32,279	\$ -	\$ -	\$ 32,279
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 50,208	\$ -	\$ -	\$ 50,208
Furniture and fixtures	\$ 1,720	\$ -	\$ -	\$ 1,720
Infrastructure	\$ 1,214,813	\$ -	\$ -	\$ 1,214,813
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,073,680)	\$ (31,536)	\$ -	\$ (1,105,216)
<b>TOTAL</b>	<b>\$ 225,340</b>	<b>\$ (31,536)</b>	<b>\$ -</b>	<b>\$ 193,804</b>

\*must agree to prior year ending balance

## 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.):

\$ -

**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:  YES     NO     N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  YES     NO     N/A

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

Fund Name	Budgeted Expenditures
ENTERPRISE	\$ 946,241
	\$ -
	\$ -
	\$ -

## 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)]?  YES     NO
- Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.**

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity?  YES     NO
- If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year?  YES     NO
- If Yes: NEW name
- PRIOR name
- 10-3 Is the entity a metropolitan district?  YES     NO
- 10-4 Please indicate what services the entity provides:
- 10-5 Does the entity have an agreement with another government to provide services?  YES     NO
- 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 \$	193,288 Unrestricted Fund Balan \$	- Total Tax Revenue \$	-	
Current Liabilities \$	5,426 Total Fund Balance \$	- Revenue Paying Debt Service \$	-	
Deferred Inflow \$	- PY Fund Balance \$	- Total Revenue \$	-	
	Total Revenue \$	- Total Debt Service Principal \$	-	
	Total Expenditures \$	- Total Debt Service Interest \$	-	
	Interfund In \$			
<b>Governmental</b>	- Interfund Out \$			
Total Cash & Investments \$	- Proprietary	- Enterprise Funds		
Transfers In \$	- Current Assets \$	Net Position \$	448,159	
Transfers Out \$	- Deferred Outflow \$	PY Net Position \$	393,549	
Property Tax \$	- Current Liabilities \$	- Government-Wide		
Debt Service Principal \$	- Deferred Inflow \$	5,426 Total Outstanding Debt \$	36,000	
Total Expenditures \$	- Cash & Investments \$	- Authorized but Unissued \$		
Total Developer Advances \$	- Principal Expense \$	193,288 Year Authorized \$		
Total Developer Repayments \$		28,000		

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?



**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures**

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be signed by the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was signed by the parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application to the Office of the State Auditor.

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

**Original Signatures  
Verified by**

Justin L. Smith



Echosign.  
of the members  
the various

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	Print Board Member's Name	Signature	Date
1	GARY DOUGHERTY	I, <u>GARY DOUGHERTY</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>Gary Dougherty</u> Date: <u>3-26-18</u> My term Expires: <u>2028</u>	
2	DEAN SKRAMSTAD	I, <u>Dean A Skramstad</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>Dean Skramstad</u> Date: <u>3-26-18</u> My term Expires: <u>2018</u>	
3	BRADLEY GOODRICH	I, <u>Bradley Goodrich</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>Bradley Goodrich</u> Date: <u>3-26-2018</u> My term Expires: <u>2018</u>	
4	WAYNE MILLS	I, <u>Wayne Mills</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>Wayne Mills</u> Date: <u>3-26-18</u> My term Expires: <u>2020</u>	
5	NATALIE MILLS	I, <u>Natalie Mills</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>N Mills</u> Date: <u>3-26-18</u> My term Expires: <u>2018</u>	
6	Print Board Member's Name	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: _____	
7	Print Board Member's Name	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: _____	

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Otero County, Colorado.

On behalf of the \_\_\_\_\_  
the \_\_\_\_\_ (taxing entity)<sup>A</sup> Board of Directors  
of the \_\_\_\_\_ (governing body)<sup>B</sup> North La Junta Sanitation District  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,439,278 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 1,439,278 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/06/2016 for budget/fiscal year 2017  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)

PURPOSE	LEVY <sup>2</sup>		REVENUE <sup>2</sup>
	mills		\$
1. General Operating Expenses <sup>H</sup>	1.781	mills	\$ 2563
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<	> mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>		mills	\$
3. General Obligation Bonds and Interest <sup>J</sup>		mills	\$
4. Contractual Obligations <sup>K</sup>		mills	\$
5. Capital Expenditures <sup>L</sup>		mills	\$
6. Refunds/Abatements <sup>M</sup>		mills	\$
7. Other <sup>N</sup> (specify): _____		mills	\$
		mills	\$
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	1.781	mills	\$ 2563

Contact person: (print) Carolyn Mills Daytime phone: (719) 384-8288  
Signed: Carolyn Mills Title: Office Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).



Berkadia Commercial Mortgage, LLC  
 323 Norristown Rd., Suite 300  
 Ambler, PA 19002

January 25, 2018

\*\*\*\*\*MIXED AADC 190

NORTH LA JUNTASANITATION DISTRICT  
 NORTH LA JUNTA SANITATION DISTRICT  
 208 SEELEY  
 LA JUNTA CO 81050-9406



RE: **Berkadia Loan No:** 010256501

We are pleased to provide your year-end information for **2017**.

The convenience of **Berkadia's LoanView®** site provides access to your loan information 24 hours a day, 7 days a week. Go to: [www.loanview.berkadia.com](http://www.loanview.berkadia.com).

**Year End Account Activity**

**LoanView Login Page**

- Enter: Your **Email Address** and Password
- Select: Loan Number
- Select: **Document Download** icon
- Select: **Year End Statements** to view current and past year end statements for your loans.
- Select: Choose a year to see the following list of documents, if applicable.
  - Annual Mortgage Summary
  - Year End 1099 INT
  - Year End 1098

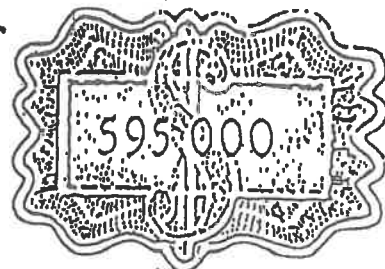
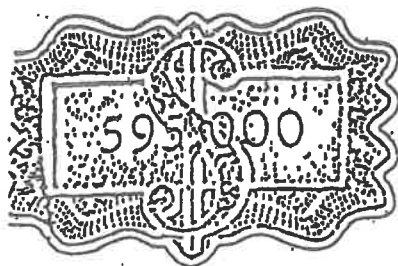
**2017 Reports**

**LoanView Login Page**

- Enter: Your **Login Name** and **Password**
- Select: **Reports** tab
- Select: **Transaction Activity Report** or **Reserve Activity Report**

<b>Year End Account Information</b>			
<b><u>Balances as of: 12/31/17</u></b>		<b><u>Paid Year To Date</u></b>	
Principal	<b><u>\$36,000.00</u></b>	Principal	<b><u>\$28,000.00</u></b>
Tax Escrow	<b><u>\$0.00</u></b>	Interest	<b><u>\$3,200.00</u></b>
Insurance Escrow	<b><u>\$0.00</u></b>	Taxes	<b><u>\$0.00</u></b>
Reserve Escrow	<b><u>\$0.00</u></b>		
FHA / MIP Escrow	<b><u>\$0.00</u></b>		
Late Charges Due	<b><u>\$0.00</u></b>		

Please call us toll-free at **(888) 334-4622**, if you have any questions.



UNITED STATES OF AMERICA  
STATE OF COLORADO  
COUNTY OF OTERO

# North La Junta Sanitation District

## SEWER REVENUE BOND, SERIES 1981

North La Junta Sanitation District, in the County of Otero and State of Colorado, hereby promises to pay to the registered owner hereof, out of the special fund hereinafter designated, but not otherwise, the principal sum of

**FIVE HUNDRED NINETY-FIVE THOUSAND DOLLARS (\$595,000)**

on September 1, in the years and installments as follows:

Amount	Maturity	Amount	Maturity	Amount	Maturity
\$ 6,000	1983 to 1987, Incl.	\$15,000	2005	\$39,000	2018
7,000	1988 to 1990, Incl.	18,000	2006	30,000	2019
6,000	1991 to 1993, Incl.	17,000	2007	31,000	2020
9,000	1994 and 1995	18,000	2008 and 2009	32,000	2021
		23,000	2010 and 2011		
\$10,000	1996 and 1997	\$22,000	2012 and 2013		
11,000	1998 and 1999	24,000	2014		
12,000	2000 and 2001	26,000	2015		
13,000	2002	27,000	2016		
14,000	2003 and 2004	23,000	2017		

Interest from the date thereof at the rate of five per centum (5%) per annum, payable on September 1, 1983 and annual thereafter on the 1st day of September each year until said sum is paid. Both the principal hereof and interest hereon are payable out of money of the United States of America, to the registered holder hereof at the address shown on the registration books of this District. The first installment of principal and interest due on this Bond shall be made only upon presentation and surrender of it to the District.

Installments of principal of this Bond becoming due on and before September 1, 1983, are not payable over to their stated due dates, unless the Farmers Home Administration is the registered owner hereof. Installments becoming due on September 1, 1983 and thereafter, are subject to prepayment prior to their stated due dates in the amount of \$1,000 or any multiple thereof, at the option of the District, in inverse order of due dates, on September 1, 1983 and on any interest payment date thereafter, by the payment of the principal amount and accrued interest, without prepayment premium. If the Farmers Home Administration is the registered owner, all installments are subject to prepayment at any time prior to their stated due date, in the amount of \$1,000 or any multiple thereof, by payment of such principal amount and accrued interest to the date of prepayment, without prepayment premium. Notice of prepayment shall be given as provided by the Resolution authorizing this Bond.

This Bond is issued by the Board of Directors of North La Junta Sanitation District, Otero County, Colorado, for the purpose of paying part of the cost of providing a complete sewer collection and treatment system and service, together with all necessary capital and appurtenant facilities, for the District and its inhabitants, under the authority of and in full conformity with the Constitution and Laws of the State of Colorado, particularly the provisions of Title 31, Article 33, Part 4, Colorado Revised Statute 31-35-103, as amended, and all other laws thereunto enabling, and pursuant to a Resolution adopted and approved by the Board of Directors of the District. Pursuant to Section 31-35-103 of said Part 4, such recital shall conclusively impart full compliance with all of the provisions of said Part 4, and this Bond issued containing such recital is incontestable for any cause whatsoever after its delivery to the District.

Both the principal of and the interest on this Bond are payable solely out of a special fund created in full conformity with law, designated as the "Sewer Revenue Bond Fund", of the District, which Fund shall contain the net income and revenue derived by the District from the operation of the sewer system, after payment of the necessary and reasonable costs and expenses of the operation and maintenance of the system, or if necessary from the Bond Reserve Account, created for such purpose, all as is more particularly set forth in the Resolution authorizing the issuance of this Bond. The bonds of this issue are equitably and fully secured by a first lien on the net income and revenue of the sewer system and constitute an irrevocable and first lien (but not necessarily an exclusive first lien) on said net revenues and Fund.

It is hereby recited, certified and warranted that for the payment of this Bond, the District has created and will maintain said Fund and will deposit therein out of the income and revenue of the sewer system, the amounts and revenues specified in said Resolution, and out of said Fund, as an irrevocable charge thereon, will pay this Bond and the interest thereon, in the manner provided in said Resolution. For a description of said Fund and the nature and extent of the security afforded thereby for the payment of this Bond, reference is made to that Resolution.

This Bond does not constitute a debt of the District within the meaning of any constitutional or statutory limitation, and shall not be considered or held to be a general obligation of the District. It is further recited and certified that all the requirements of law have been fully complied with by the proper officers of the District.

YEAR	PAYMENT AMT.	INTEREST	PRINCIPAL	BALANCE
1983	\$35,750	\$29,750	\$5,000	\$589,000
1984	\$35,450	\$29,450	\$5,000	\$583,000
1985	\$35,150	\$29,150	\$5,000	\$577,000
1986	\$34,850	\$28,850	\$5,000	\$571,000
1987	\$34,550	\$28,550	\$5,000	\$565,000
1988	\$35,250	\$28,250	\$7,000	\$558,000
1989	\$34,900	\$27,900	\$7,000	\$551,000
1990	\$34,550	\$27,550	\$7,000	\$544,000
1991	\$35,200	\$27,200	\$8,000	\$536,000
1992	\$34,800	\$26,800	\$8,000	\$528,000
1993	\$34,400	\$26,400	\$8,000	\$520,000
1994	\$35,000	\$26,000	\$9,000	\$511,000
1995	\$34,550	\$25,550	\$9,000	\$502,000
1996	\$35,100	\$25,100	\$10,000	\$492,000
1997	\$34,600	\$24,600	\$10,000	\$482,000
1998	\$35,100	\$24,100	\$11,000	\$471,000
1999	\$34,550	\$23,550	\$11,000	\$460,000
2000	\$35,000	\$23,000	\$12,000	\$448,000
2001	\$34,400	\$22,400	\$12,000	\$436,000
2002	\$34,800	\$21,800	\$13,000	\$423,000
2003	\$35,150	\$21,150	\$14,000	\$409,000
2004	\$34,450	\$20,450	\$14,000	\$395,000
2005	\$34,750	\$19,750	\$15,000	\$380,000
2006	\$35,000	\$19,000	\$15,000	\$364,000
2007	\$35,200	\$18,200	\$17,000	\$347,000
2008	\$35,550	\$17,550	\$18,000	\$329,000
2009	\$34,850	\$16,850	\$18,000	\$311,000
2010	\$35,550	\$16,550	\$19,000	\$292,000
2011	\$34,550	\$15,550	\$19,000	\$273,000
2012	\$35,550	\$15,350	\$20,000	\$249,000
2013	\$34,450	\$14,450	\$20,000	\$227,000
2014	\$35,350	\$14,350	\$21,000	\$203,000
2015	\$35,150	\$13,150	\$23,000	\$177,000
2016	\$35,550	\$12,850	\$27,000	\$150,000
2017	\$35,500	\$12,500	\$28,000	\$122,000
2018	\$35,100	\$11,100	\$29,000	\$93,000
2019	\$34,850	\$10,650	\$30,000	\$63,000
2020	\$34,150	\$9,150	\$31,000	\$32,000
2021	\$33,000	\$8,600	\$32,000	\$ -0-

COPY

# MICHELLE M. EVEATT

● CERTIFIED PUBLIC ACCOUNTANT ●

Members of the Board  
North La Junta Sanitation District  
La Junta, CO 81050

I have compiled the Balance Sheet of the North La Junta Sanitation District as of December 31, 2017, and the related revenues and expenses for the year then ended.

My compilation was limited to presenting, in the form prescribed by North La Junta Sanitation District, information that is the representation of management. I have not audited or reviewed the financial statements referred to above, and accordingly, do not express an opinion or any other form of assurance.

These financial statements are presented in accordance with the requirements of the North La Junta Sanitation District which differ from Generally Accepted Accounting Principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

*Michelle M. Eveatt, CPA*

Michelle M. Eveatt, CPA

March 21, 2018