

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	Left Hand Water and Sanitation District
ADDRESS	William H. Hubbell, CPA 2955 Valmont Road, Suite 210 Boulder, CO 80301
CONTACT PERSON	William H. Hubbell, CPA
PHONE	303-440-7529
EMAIL	bill@hubbellcpa.com
FAX	303-440-4215

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 accountin g** 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:	Robert L. Hoerr
TITLE	CPA
FIRM NAME (if applicable)	Robert L. Hoerr, P.C.
ADDRESS	950 Wadsworth Blvd., Suite 204, Lakewood, CO 80214
PHONE	303-239-8706
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/19/2018
RELATIONSHIP TO ENTITY	Independent CPA

PREPARER (SIGNATURE REQUIRED)

Robert L. Hoerr

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"/>	



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*	
Assets							
1-1	Cash & Cash Equivalents	\$	-	Cash & Cash Equivalents	\$	192,688	\$ -
1-2	Investments	\$	-	Investments	\$	-	\$ -
1-3	Receivables	\$	-	Receivables	\$	119,888	\$ -
1-4	Due from Other Entities or Funds	\$	-	Due from Other Entities or Funds	\$	-	\$ -
	All Other Assets (specify)	\$	-	Other Current Assets	\$	-	\$ -
1-5		\$	-		\$	-	\$ -
1-6		\$	-	Total Current Assets	\$	312,576	\$ -
1-7		\$	-	Capital Assets, net (from Part 6-4)	\$	236,581	\$ -
1-8		\$	-	Other Long Term Assets (specify)	\$	-	\$ -
1-9		\$	-	Water Shares	\$	7,125	\$ -
1-10		\$	-		\$	-	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	556,282	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	-	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	556,282	\$ -
Liabilities							
1-14	Accounts Payable	\$	-	Accounts Payable	\$	2,806	\$ -
1-15	Accrued Payroll and Related Liabilities	\$	-	Accrued Payroll and Related Liabilities	\$	-	\$ -
1-16	Accrued Interest Payable	\$	-	Accrued Interest Payable	\$	196	\$ -
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	TOTAL CURRENT LIABILITIES	\$	-	TOTAL CURRENT LIABILITIES	\$	3,002	\$ -
1-20	All Other Liabilities (specify)	\$	-	Proprietary Debt Outstanding (from Part 4-4)	\$	26,158	\$ -
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	\$	29,160	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	118,170	\$ -
Fund Balance							
1-30	Nonspendable Prepaid	\$	-	Net Investment in Capital Assets	\$	210,424	\$ -
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	\$	198,528	\$ -
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	\$	408,952	\$ -
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	\$	556,282	\$ -

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	\$ 144,814	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 8,227	\$ -	
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	\$ 153,041	\$ -	
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	\$ 85,480	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ 4,800	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 35	\$ -	
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):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 243,356	\$ -	
Other Financing Sources				Other Financing Sources			
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	\$ -	\$ -	
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	\$ 243,356	\$ -	GRAND TOTALS
						\$	243,356

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*		Fund*	Fund*	
Expenditures				Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 529	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 1,300	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 99	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 23,220	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 8,871	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 26,514	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 46,625	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 3,991	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ 11,665	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Water Treatment	\$ 30,920	\$ -	
3-13		\$ -	\$ -	Waste Management & Treatment	\$ 9,705	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 17,705	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 26,463	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 1,875	\$ -	
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):	\$ -	\$ -	Treasurers fees	\$ 2,172	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21			Add lines 3-1 through 3-21			
	TOTAL EXPENDITURES	\$ -	\$ -	TOTAL EXPENDITURES	\$ 211,654	\$ -	\$ 211,654
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 27,725	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 17,705	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 26,463	\$ -	
3-29	(Add lines 3-23 through 3-28)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ 16,443	\$ -	
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	\$ 48,145	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 360,807	\$ -	
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.	\$ 408,952	\$ -	

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 |
| 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"/> |

Please use this space to provide any explanations or comments:

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	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 52,621	\$ -	\$ 26,463	\$ 26,158
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 52,621	\$ -	\$ 26,463	\$ 26,158

*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? | <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 checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | Please provide the following <u>mills</u> levied for the year reported (do not enter \$ amounts): | | |
| | Bond Redemption | 5.21 | |
| | General/Other | 18.22 | |
| | TOTAL | 23.43 | |

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	\$ 192,688	
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS		\$ 192,688
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ -
	TOTAL CASH AND INVESTMENTS		\$ 192,688

Please use this space to provide any explanations or comments:

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 checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5-5 | Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? 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	\	\$ -	\	#VALUE!
Machinery and equipment		\	\$ -	#VALUE!
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\	\	\$ -	#VALUE!
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)				\$ -
TOTAL	\$ -	\$ -	\$ -	#VALUE!

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

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 137,054	\$ 275	\$ 1,065	\$ 136,264
Machinery and equipment	\$ 68,043	\$ 2,498	\$ -	\$ 70,541
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 814,476	\$ 14,932	\$ -	\$ 829,408
Construction In Progress (CIP)	\$ -		\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (772,972)	\$ (27,725)	\$ (1,065)	\$ (799,632)
TOTAL	\$ 246,601	\$ (10,020)	\$ -	\$ 236,581

*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 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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

YES

NO

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 obtained through a program such as DocuSign or Echosign. 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 personally reviewed, approved, and signed by a majority of the members of 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 created and when the document was emailed to the various 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 through one of the following three methods:

- 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.

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	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: _____
1	Bob Charles	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: _____
2	Daniel W. Sullivan	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: _____
3	Tom Roll	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: _____
4	Jerry Raisch	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: _____
5	J.W. Buchanan	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: _____
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: _____

**RESOLUTION FOR EXEMPTION FROM AUDIT
FOR FISCAL YEAR 2017
(Pursuant to Section 29-1-604, C.R.S.)**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE LEFT HAND WATER AND SANITATION DISTRICT, BOULDER, COLORADO.

WHEREAS, the Board of Directors of Left Hand Water and Sanitation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-603, 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 provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Left Hand Water and Sanitation District exceeded \$500,000 for fiscal year 2017; and

WHEREAS, an application for exemption from audit for Left Hand Water and Sanitation District has been prepared by Robert L. Hoerr, CPA, an independent accountant with knowledge of governmental accounting; and

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

NOW, THEREFORE, be it resolved by the Board of Directors of Left Hand Water and Sanitation District that the application for exemption from audit for Left Hand Water and Sanitation District for the fiscal year ended December 31, 2017, has been reviewed and is hereby approved by a majority of the Board of Directors of the Left Hand 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 part of the application for exemption from audit of Left Hand Water and Sanitation District for the fiscal year ended December 31, 2017.

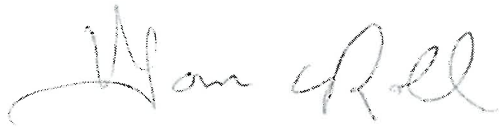
ADOPTED this 11th day of October, ~~2018~~, 2017
23 March 2018
BE



Bob Charles, President



Daniel W. Sullivan, Secretary



Tom Roll, Director



Jerry Raisch, Director



J.W. Buchanan, Director

{W0836367 CGE}

{W0836367 CGE}

{W0836367 CGE}

EXHIBIT C
WATER POLLUTION CONTROL REVOLVING FUND
LOAN REPAYMENT SCHEDULE
LEFT HAND WATER & SANITATION DISTRICT

On or before the first of each date, commencing on May 1, 2001
the Governmental Agency shall pay the amount set forth below:

ORIGINAL LOAN AMOUNT: \$84,000.00
UNUSED PROJECT FUNDS: \$ 27,100.34
NEW LOAN AMOUNT: \$58,899.66
INTEREST RATE: 4.50%
TERM (YEARS): 20

INTEREST DATE 1/1/2001

Amendment 1
05/01/05

CALCULATED INTEREST
ALLOCATION FOR AUTHORITY
PURPOSES ONLY

PAYMENT DATES	PAYMENT	PRINCIPAL	UNUSED (1) PROJECT FUNDS	REMAINING PRINCIPAL	CALCULATED INTEREST	CALCULATED INTEREST ALLOCATION FOR AUTHORITY PURPOSES ONLY		
						INTEREST	ADMIN. SURCHARGE	
05/01/01	2,171.96	911.88		83,088.02	1,260.00	760.00	500.00	
11/01/01	3,275.95	1,406.47		81,681.54	1,869.48	1,369.48	500.00	
05/01/02	3,275.95	1,438.12		80,243.42	1,837.83	1,337.83	500.00	
11/01/02	3,275.95	1,470.48		78,772.94	1,805.48	1,305.48	500.00	
05/01/03	3,275.95	1,503.56		77,269.38	1,772.39	1,272.39	500.00	
11/01/03	3,275.95	1,537.39		75,731.99	1,738.58	1,238.58	500.00	
05/01/04	3,275.95	1,571.99		74,160.00	1,703.97	1,203.97	500.00	
11/01/04	3,275.95	1,607.35		72,552.65	1,668.80	1,168.80	500.00	
05/01/05	3,275.95	1,643.52	27,100.34	43,808.79	1,632.43	1,132.43	500.00	
11/01/05	2,023.94	1,036.24		42,770.55	985.70	485.70	500.00	
05/01/06	2,023.94	1,061.60		41,708.95	962.34	462.34	500.00	
11/01/06	2,023.94	1,085.49		40,623.48	938.45	438.45	500.00	
05/01/07	2,023.94	1,109.91		39,513.56	914.03	414.03	500.00	
11/01/07	2,023.94	1,134.88		38,378.67	889.05	389.05	500.00	
05/01/08	2,023.94	1,160.42		37,218.26	863.52	363.52	500.00	
11/01/08	2,023.94	1,186.53		36,031.73	837.41	337.41	500.00	
05/01/09	2,023.94	1,213.22		34,818.51	810.71	310.71	500.00	
11/01/09	2,023.94	1,240.52		33,577.99	783.42	283.42	500.00	
05/01/10	2,023.94	1,268.43		32,309.55	755.50	255.50	500.00	
11/01/10	2,023.94	1,296.87		31,012.58	726.98	226.98	500.00	
05/01/11	2,023.94	1,326.15		29,686.43	697.78	197.78	250.00	
11/01/11	2,023.94	1,355.99		28,330.43	667.94	167.94	250.00	
05/01/12	2,023.94	1,386.50		26,943.93	637.43	137.43	250.00	
11/01/12	2,023.94	1,417.70		25,526.23	606.24	106.24	250.00	
05/01/13	2,023.94	1,449.80		24,076.43	574.34	74.34	250.00	
11/01/13	2,023.94	1,482.21		22,594.42	541.72	41.72	250.00	
05/01/14	2,023.94	1,515.88		21,078.88	508.37	8.37	250.00	
11/01/14	2,023.94	1,549.66		19,529.20	474.27		250.00	
05/01/15	2,023.94	1,584.53		17,944.67	439.41		250.00	
11/01/15	2,023.94	1,620.18		16,324.48	403.75		250.00	
05/01/16	2,023.94	1,656.84		14,667.65	367.30		250.00	
11/01/16	2,023.94	1,693.91		12,973.94	330.03		250.00	
05/01/17	2,023.94	1,732.02		11,241.91	291.91		100.00	
11/01/17	2,023.94	1,770.99		9,470.92	252.94		100.00	
05/01/18	2,023.94	1,810.84		7,650.08	213.10		100.00	
11/01/18	2,023.94	1,851.59		5,808.49	172.35		100.00	
05/01/19	2,023.94	1,893.25		3,915.25	130.89		100.00	
11/01/19	2,023.94	1,935.84		1,979.40	88.09		50.00	
05/01/20	2,023.94	1,979.40		0.00	44.54	4.54	40.00	
89,097.74						32,198.08	18,758.06	13,440.00
		56,899.66	27,100.34					

(1) Left Hand Water and Sanitation District determined that the remaining project funds totaling \$27,100.34 could not be used for any projects and therefore requested the Authority to reduce the Loan principal.

EXHIBIT C
DRINKING WATER REVOLVING FUND
LOAN REPAYMENT SCHEDULE
Left Hand Water & Sanitation District

On or before the first of each date, commencing on May 1, 1999 the
Governmental Agency shall pay the amount set forth below:

LOAN AMOUNT:	\$188,700
INTEREST RATE:	4.50%
TERM (YEARS):	20

INTEREST DATE 11/1/98

**CALCULATED INTEREST ALLOCATION
FOR AUTHORITY
PURPOSES ONLY**

PAYMENT DATES	PAYMENT	PRINCIPAL	REMAINING PRINCIPAL	CALCULATED INTEREST	INTEREST	ADMIN. SURCHARGE
			\$188,700.00			
05/01/99	\$7,318.81	\$3,073.06	\$185,626.94	\$4,245.75	\$2,745.75	\$1,500.00
11/01/99	\$7,318.81	\$3,142.20	\$182,484.74	\$4,176.61	\$2,676.61	\$1,500.00
05/01/00	\$7,318.81	\$3,212.90	\$179,271.84	\$4,105.91	\$2,605.91	\$1,500.00
11/01/00	\$7,318.81	\$3,285.19	\$175,986.65	\$4,033.62	\$2,533.62	\$1,500.00
05/01/01	\$7,318.81	\$3,359.11	\$172,627.54	\$3,959.70	\$2,959.70	\$1,000.00
11/01/01	\$7,318.81	\$3,434.69	\$169,192.85	\$3,884.12	\$2,884.12	\$1,000.00
05/01/02	\$7,318.81	\$3,511.97	\$165,680.88	\$3,806.84	\$2,806.84	\$1,000.00
11/01/02	\$7,318.81	\$3,590.99	\$162,089.89	\$3,727.82	\$2,727.82	\$1,000.00
05/01/03	\$7,318.81	\$3,671.79	\$158,418.10	\$3,647.02	\$2,647.02	\$1,000.00
11/01/03	\$7,318.81	\$3,754.40	\$154,663.70	\$3,564.41	\$2,564.41	\$1,000.00
05/01/04	\$7,318.81	\$3,838.88	\$150,824.82	\$3,479.93	\$2,479.93	\$1,000.00
11/01/04	\$7,318.81	\$3,925.25	\$146,899.57	\$3,393.56	\$2,393.56	\$1,000.00
05/01/05	\$7,318.81	\$4,013.57	\$142,886.00	\$3,305.24	\$2,305.24	\$1,000.00
11/01/05	\$7,318.81	\$4,103.87	\$138,782.13	\$3,214.94	\$2,214.94	\$1,000.00
05/01/06	\$7,318.81	\$4,196.21	\$134,585.92	\$3,122.60	\$2,122.60	\$1,000.00
11/01/06	\$7,318.81	\$4,290.63	\$130,295.29	\$3,028.18	\$2,028.18	\$1,000.00
05/01/07	\$7,318.81	\$4,387.17	\$125,908.12	\$2,931.64	\$1,931.64	\$1,000.00
11/01/07	\$7,318.81	\$4,485.88	\$121,422.24	\$2,832.93	\$1,832.93	\$1,000.00
05/01/08	\$7,318.81	\$4,586.81	\$116,835.43	\$2,732.00	\$1,982.00	\$750.00
11/01/08	\$7,318.81	\$4,690.01	\$112,145.42	\$2,628.80	\$1,878.80	\$750.00
05/01/09	\$7,318.81	\$4,795.54	\$107,349.88	\$2,523.27	\$1,773.27	\$750.00
11/01/09	\$7,318.81	\$4,903.44	\$102,446.44	\$2,415.37	\$1,665.37	\$750.00
05/01/10	\$7,318.81	\$5,013.77	\$97,432.67	\$2,305.04	\$1,555.04	\$750.00
11/01/10	\$7,318.81	\$5,126.57	\$92,306.10	\$2,192.24	\$1,442.24	\$750.00
05/01/11	\$7,318.81	\$5,241.92	\$87,064.18	\$2,076.89	\$1,326.89	\$750.00
11/01/11	\$7,318.81	\$5,359.87	\$81,704.31	\$1,958.94	\$1,208.94	\$750.00
05/01/12	\$7,318.81	\$5,480.46	\$76,223.85	\$1,838.35	\$1,338.35	\$500.00
11/01/12	\$7,318.81	\$5,603.77	\$70,620.08	\$1,715.04	\$1,215.04	\$500.00
05/01/13	\$7,318.81	\$5,729.86	\$64,890.22	\$1,588.95	\$1,088.95	\$500.00
11/01/13	\$7,318.81	\$5,858.78	\$59,031.44	\$1,460.03	\$960.03	\$500.00
05/01/14	\$7,318.81	\$5,990.60	\$53,040.84	\$1,328.21	\$828.21	\$500.00
11/01/14	\$7,318.81	\$6,125.39	\$46,915.45	\$1,193.42	\$943.42	\$250.00
05/01/15	\$7,318.81	\$6,263.21	\$40,652.24	\$1,055.60	\$805.60	\$250.00
11/01/15	\$7,318.81	\$6,404.13	\$34,248.11	\$914.68	\$664.68	\$250.00
05/01/16	\$7,318.81	\$6,548.23	\$27,699.88	\$770.58	\$520.58	\$250.00
11/01/16	\$7,318.81	\$6,695.56	\$21,004.32	\$623.25	\$373.25	\$250.00
05/01/17	\$7,318.81	\$6,846.21	\$14,158.11	\$472.60	\$222.60	\$250.00
11/01/17	\$7,318.81	\$7,000.25	\$7,157.86 ✓	\$318.56	\$218.56	\$100.00
05/01/18	\$7,318.91	\$7,157.86	\$0.00	\$161.05	\$69.05	\$92.00
	\$285,433.69	\$188,700.00		\$96,733.69	\$66,541.69	\$30,192.00

EXHIBIT C
WATER POLLUTION CONTROL REVOLVING FUND
LOAN REPAYMENT SCHEDULE
Left Hand Water and Sanitation District

On or before the first of each date, commencing on November 1, 1999
the Governmental Agency shall pay the amount set forth below:

LOAN AMOUNT:	\$126,300
INTEREST RATE:	4.50%
TERM (YEARS):	20

INTEREST DATE 7/1/99

<u>PAYMENT DATES</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>REMAINING PRINCIPAL</u>	<u>CALCULATED INTEREST</u>
			\$126,300.00	
11/01/99	\$3,265.73	\$1,371.23	\$124,928.77	\$1,894.50
05/01/00	\$4,925.63	\$2,114.73	\$122,814.04	\$2,810.90
11/01/00	\$4,925.63	\$2,162.31	\$120,651.73	\$2,763.32
05/01/01	\$4,925.63	\$2,210.97	\$118,440.76	\$2,714.66
11/01/01	\$4,925.63	\$2,260.71	\$116,180.05	\$2,664.92
05/01/02	\$4,925.63	\$2,311.58	\$113,868.47	\$2,614.05
11/01/02	\$4,925.63	\$2,363.59	\$111,504.88	\$2,562.04
05/01/03	\$4,925.63	\$2,416.77	\$109,088.11	\$2,508.86
11/01/03	\$4,925.63	\$2,471.15	\$106,616.96	\$2,454.48
05/01/04	\$4,925.63	\$2,526.75	\$104,090.21	\$2,398.88
11/01/04	\$4,925.63	\$2,583.60	\$101,506.61	\$2,342.03
05/01/05	\$4,925.63	\$2,641.73	\$98,864.88	\$2,283.90
11/01/05	\$4,925.63	\$2,701.17	\$96,163.71	\$2,224.46
05/01/06	\$4,925.63	\$2,761.95	\$93,401.76	\$2,163.68
11/01/06	\$4,925.63	\$2,824.09	\$90,577.67	\$2,101.54
05/01/07	\$4,925.63	\$2,887.63	\$87,690.04	\$2,038.00
11/01/07	\$4,925.63	\$2,952.60	\$84,737.44	\$1,973.03
05/01/08	\$4,925.63	\$3,019.04	\$81,718.40	\$1,906.59
11/01/08	\$4,925.63	\$3,086.97	\$78,631.43	\$1,838.66
05/01/09	\$4,925.63	\$3,156.42	\$75,475.01	\$1,769.21
11/01/09	\$4,925.63	\$3,227.44	\$72,247.57	\$1,698.19
05/01/10	\$4,925.63	\$3,300.06	\$68,947.51	\$1,625.57
11/01/10	\$4,925.63	\$3,374.31	\$65,573.20	\$1,551.32
05/01/11	\$4,925.63	\$3,450.23	\$62,122.97	\$1,475.40
11/01/11	\$4,925.63	\$3,527.86	\$58,595.11	\$1,397.77
05/01/12	\$4,925.63	\$3,607.24	\$54,987.87	\$1,318.39
11/01/12	\$4,925.63	\$3,688.40	\$51,299.47	\$1,237.23
05/01/13	\$4,925.63	\$3,771.39	\$47,528.08	\$1,154.24
11/01/13	\$4,925.63	\$3,856.25	\$43,671.83	\$1,069.38
05/01/14	\$4,925.63	\$3,943.01	\$39,728.82	\$982.62
11/01/14	\$4,925.63	\$4,031.73	\$35,697.09	\$893.90
05/01/15	\$4,925.63	\$4,122.45	\$31,574.64	\$803.18
11/01/15	\$4,925.63	\$4,215.20	\$27,359.44	\$710.43
05/01/16	\$4,925.63	\$4,310.04	\$23,049.40	\$615.59
11/01/16	\$4,925.63	\$4,407.02	\$18,642.38	\$518.61
05/01/17	\$4,925.63	\$4,506.18	\$14,136.20	\$419.45
11/01/17	\$4,925.63	\$4,607.57	\$9,528.63 ✓	\$318.06
05/01/18	\$4,925.63	\$4,711.24	\$4,817.39	\$214.39
11/01/18	\$4,925.78	\$4,817.39	\$0.00	\$108.39
	<u>\$190,439.82</u>	<u>\$126,300.00</u>		<u>\$64,139.82</u>