

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

NORTH LA JUNTA SANITATION DISTRICT
208 SEELEY
LA JUNTA CO 81050

For the Year Ended
12/31/2018
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

CAROLYN MILLS
719-384-7408
CSMILLS40@BRESNAN.NET

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	3/14/2019
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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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RECEIVED
March 27, 2019
Office of the State Auditor

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	Fund*		Fund*
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 192,808	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 16,028	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ 44	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ 31,184	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -	Total Current Assets	\$ 240,064	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 274,563	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 514,627	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 514,627	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 1,558	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ 117	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 2,620	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ 4,295	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 7,000	\$ -	
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) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 11,295	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
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	\$ 468,332	\$ -	
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	\$ 503,332	\$ -	
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	\$ 514,627	\$ -	

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 [include mills levied in Question 10-g]	\$ -	\$ -	Property [include mills levied in Question 10-g]	\$ 2,395	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 501	\$ -	
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	\$ 2,896	\$ -	
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	\$ 32,468	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 117,267	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 1,258	\$ -	
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	\$ 153,889	\$ -	
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	\$ 153,889	\$ -	
						GRAND TOTALS	\$ 153,889

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	\$ 2,427	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 13,800	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 1,097	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 1,380	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,142	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 1,700	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 35,446	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 4,671	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (DIRECTOR FEES)	\$ 2,200	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 29,000	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 1,317	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 96,180	\$ -	GRAND TOTAL
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 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 29,000	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ (2,536)	\$ -	
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	\$ 55,173	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 448,159	\$ -	
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.	\$ 503,332	\$ -	

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	\$ 36,000	\$ -	\$ 29,000	\$ 7,000
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 36,000	\$ -	\$ 29,000	\$ 7,000

*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? | \$ - | | |
| If yes: 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? | \$ - | | |

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	\$ 55,077	
5-2 Certificates of deposit	\$ 137,731	
TOTAL CASH DEPOSITS		\$ 192,808

Please use this space to provide any explanations or comments:

Investments (if investment is a mutual fund, please list underlying investments):

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 192,808

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	
6-1 Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 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)	\$ 79,162	\$ 33,133	\$ -	\$ 112,295
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,105,216)	\$ (31,536)	\$ -	\$ (1,136,752)
TOTAL	\$ 272,966	\$ 1,597	\$ -	\$ 274,563

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	
7-1 Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
7-2 Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

	\$ -
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PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	
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"/>	Please use this space to provide any explanations or comments:
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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
ENTERPRISE	\$ 928,661
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO							
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:						
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 380px; height: 25px;" type="text"/> PRIOR name <input style="width: 380px; height: 25px;" type="text"/>	<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: <input style="width: 440px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
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 style="width: 440px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
<table border="1" style="border-collapse: collapse; font-size: small;"> <tr> <td style="width: 150px;">Bond Redemption mills</td> <td style="width: 100px; text-align: right;">0.000</td> </tr> <tr> <td>General/Other mills</td> <td style="text-align: right;">1.781</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td>Total mills</td> <td style="text-align: right;">1.781</td> </tr> </table>	Bond Redemption mills	0.000	General/Other mills	1.781	Total mills	1.781			
Bond Redemption mills	0.000								
General/Other mills	1.781								
Total mills	1.781								

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	\$ 192,808	Unrestricted Fund Balan	\$ -	Total Tax Revenue	\$ -	
Current Liabilities	\$ 4,295	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	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ -	Proprietary		Net Position	\$ 503,332	
Transfers In	\$ -	- Current Assets	\$ 240,064	PY Net Position	\$ 448,159	
Transfers Out	\$ -	- Deferred Outflow	\$ -	Government-Wide		
Property Tax	\$ -	- Current Liabilities	\$ 4,295	Total Outstanding Debt	\$ 7,000	
Debt Service Principai	\$ -	- Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ -	- Cash & Investments	\$ 192,808	Year Authorized	\$ -	
Total Developer Advances	\$ -	- Principal Expense	\$ 29,000			
Total Developer Repayments	\$ -					

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 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	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>3/19/19</u> My term Expires: <u>2020</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 A. Skramstad</u> Date: <u>3-20-19</u> My term Expires: <u>2022</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>3-20-19</u> My term Expires: <u>2022</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>3/19/19</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>Natalie Mills</u> Date: <u>3/18/19</u> My term Expires: <u>2022</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 Commissioners¹ of Otero County, Colorado.

On behalf of the _____,

the Board of Directors (taxing entity)^A
(governing body)^B

of the North La Junta Sanitation District (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,364,694 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 1,364,694 (NET^G 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: 12/05/2017 for budget/fiscal year 2018.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>1.781</u> mills	\$ <u>2431</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	<input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input style="width: 100px;" type="text" value="1.781"/> mills	<input style="width: 100px;" type="text" value="\$ 2431"/>

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.

¹ 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.
² 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 31, 2019

*****SINGLE-PIECE 19464

North La Junta Sanitation District
North La Junta Sanitation District
208 Seeley
La Junta CO 81050-9406



RE: Berkadia Loan No: [REDACTED]

We are pleased to provide your year-end information for 2018.

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.

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

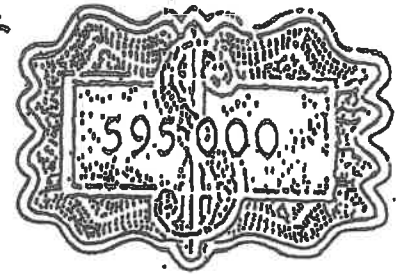
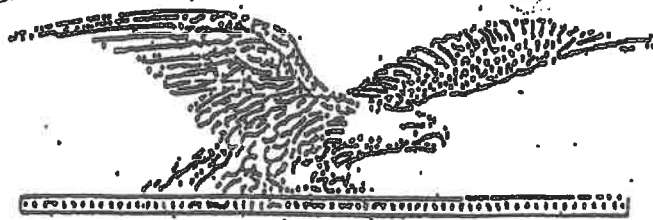
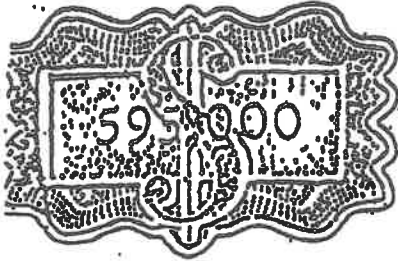
2018 Reports

LoanView Login Page

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

Year End Account Information			
<u>Balances as of: 12/31/18</u>		<u>Paid Year To Date</u>	
Principal	\$7,000.00	Principal	\$29,000.00
Tax Escrow	\$0.00	Interest	\$1,800.00
Insurance Escrow	\$0.00	Taxes	\$0.00
Reserve Escrow	\$0.00		
FHA / MIP Escrow	\$0.00		
Late Charges Due	\$0.00		

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	\$35,000	2018
7,000	1988 to 1990, incl.	15,000	2006	30,000	2019
6,000	1991 to 1993, incl.	17,000	2007	31,000	2020
9,000	1994 and 1995	13,000	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	25,000	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, 1982 and annually thereafter on the 1st day of September each year until said sum is paid. Both the principal hereof and interest thereon are payable for money of the United States of America, to the registered holder hereof at the address shown on the registration books of this District. The final installment of principal and interest due on this Bond shall be made only upon presentation and surrender of this Bond to the District.

Installments of principal of this Bond becoming due on and before September 1, 1982, are not payable, and it is the intent of this Bond, unless the Farmers Home Administration is the registered owner hereof. Installments becoming due on September 1, 1982 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, 1982 and on any interest payment date hereafter, by the payment of such principal amount and accrued interest, without prepayment premium. If the Farmers Home Administration is the registered owner, such 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 such 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 the part of the cost of providing a complete sewer collection and treatment system and service, together with all necessary appurtenant and appurtenances 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 35, Part 4, Colorado Revised Statute 1973, as amended, and all other laws thereto enabling, and pursuant to a Resolution adopted and approved by the Board of Directors of the District, Pursuant to Section 31-35-113 of said Part 4, such recital shall conclusively impart full compliance with all 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 and 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 jointly secured by a first priority lien on the net income and revenue of the sewer system and constitute an irrevocable and first lien (but not necessarily a successive 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 warranted 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	\$5,750	\$29,750	\$5,000	\$589,000
1984	\$5,450	\$29,450	\$6,000	\$583,000
1985	\$5,150	\$29,150	\$6,000	\$577,000
1986	\$4,850	\$28,850	\$5,000	\$571,000
1987	\$4,550	\$28,550	\$6,000	\$565,000
1988	\$4,250	\$28,250	\$7,000	\$558,000
1989	\$4,900	\$27,900	\$7,000	\$551,000
1990	\$4,550	\$27,550	\$7,000	\$544,000
1991	\$5,200	\$27,200	\$8,000	\$536,000
1992	\$4,800	\$26,800	\$8,000	\$528,000
1993	\$4,400	\$26,400	\$8,000	\$520,000
1994	\$5,000	\$26,000	\$9,000	\$511,000
1995	\$4,550	\$25,550	\$9,000	\$502,000
1996	\$5,100	\$25,100	\$10,000	\$492,000
1997	\$4,600	\$24,600	\$10,000	\$482,000
1998	\$5,100	\$24,100	\$11,000	\$471,000
1999	\$4,550	\$23,550	\$11,000	\$460,000
2000	\$5,000	\$23,000	\$12,000	\$448,000
2001	\$4,400	\$22,400	\$12,000	\$436,000
2002	\$5,000	\$21,800	\$13,000	\$423,000
2003	\$4,550	\$21,150	\$14,000	\$409,000
2004	\$4,450	\$20,450	\$14,000	\$395,000
2005	\$4,750	\$19,750	\$15,000	\$380,000
2006	\$5,000	\$19,000	\$15,000	\$364,000
2007	\$4,200	\$18,200	\$17,000	\$347,000
2008	\$4,550	\$17,550	\$17,000	\$329,000
2009	\$4,450	\$16,850	\$17,000	\$311,000
2010	\$4,550	\$16,150	\$17,000	\$291,000
2011	\$4,550	\$15,450	\$17,000	\$271,000
2012	\$4,550	\$14,750	\$17,000	\$249,000
2013	\$4,550	\$14,050	\$17,000	\$227,000
2014	\$4,550	\$13,350	\$17,000	\$203,000
2015	\$4,550	\$12,650	\$17,000	\$177,000
2016	\$4,550	\$11,950	\$17,000	\$150,000
2017	\$4,550	\$11,250	\$17,000	\$122,000
2018	\$4,550	\$10,550	\$17,000	\$93,000
2019	\$4,550	\$9,850	\$17,000	\$63,000
2020	\$4,150	\$9,150	\$17,000	\$32,000
2021	\$5,600	\$8,600	\$17,000	\$-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, 2018, 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 14, 2019