

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT	Walsh Metropolitan Recreation District	For the Year Ended 12/31/16 or fiscal year ended:
ADDRESS	Box 614 Walsh, CO 81090	
CONTACT PERSON	Sharon Cole	
PHONE	719-324-5737	
EMAIL	sharoncole@centurytel.net	
FAX	719-324-5737	

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:	Larry Harper
TITLE	Accountant
FIRM NAME (if applicable)	Ag Services LLC
ADDRESS	269 E Santa Fe Ave
PHONE	719-324-5737
DATE PREPARED (Must be prepared prior to Board approval)	1/31/2017

### PREPARER (SIGNATURE REQUIRED)

*Larry E Harper*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



**E**

**RECEIVED**

By Justin L. Smith at 9:45 am, Mar 28, 2017

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description		Round to nearest Dollar
2-1	Ta Property	\$	67,250
2-2	Specific ownership	\$	-
2-3	Sales and use	\$	-
2-4	Other (specify):	\$	-
2-5	Licenses and permits	\$	-
2-6	Intergovernmental Grants	\$	-
2-7	Conservation Trust Funds (Lottery)	\$	5,235
2-8	Highway Users Tax Funds (HUTF)	\$	-
2-9	Other (specify):	\$	-
2-10	Charges for services	\$	8,988
2-11	Fines and forfeits	\$	-
2-12	Special assessments	\$	-
2-13	Investment income	\$	154
2-14	Charges for utility services	\$	-
2-15	Debt proceeds <span style="float: right;">(should agree with line 4-4, column 2)</span>	\$	-
2-16	Lease proceeds	\$	2,400
2-17	Developer Advances received <span style="float: right;">(should agree with line 4-4)</span>	\$	-
2-18	Proceeds from sale of capital assets	\$	-
2-19	Fire and police pension	\$	-
2-20	Donations	\$	-
2-21	Other (specify):	\$	-
2-22		\$	-
2-23		\$	-
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$	84,027

Please use this space to provide any necessary explanations

## PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description		Round to nearest Dollar
3-1	Administrative	\$	1,793
3-2	Salaries	\$	19,258
3-3	Payroll taxes	\$	1,607
3-4	Contract services	\$	2,490
3-5	Employee benefits	\$	-
3-6	Insurance	\$	3,596
3-7	Accounting and legal fees	\$	6,000
3-8	Repair and maintenance	\$	2,659
3-9	Supplies	\$	8,859
3-10	Utilities and telephone	\$	14,046
3-11	Fire/Police	\$	-
3-12	Streets and highways	\$	-
3-13	Public health	\$	-
3-14	Culture and recreation	\$	-
3-15	Utility operations	\$	-
3-16	Capital outlay	\$	-
3-17	Debt service principal <span style="float: right;">(should agree with Part 4)</span>	\$	-
3-18	Debt service interest	\$	-
3-19	Repayment of Developer Advance Principal <span style="float: right;">(should agree with line 4-4)</span>	\$	-
3-20	Repayment of Developer Advance Interest	\$	-
3-21	Contribution to pension plan <span style="float: right;">(should agree to line 7-2)</span>	\$	-
3-22	Contribution to Fire & Police Pension Assoc. <span style="float: right;">(should agree to line 7-2)</span>	\$	-
3-23	Other (specify):	\$	-
3-24		\$	-
3-25		\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	60,308

Please use this space to provide any necessary explanations

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".



## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

6-1	Does the entity have capital assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

6-3	Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ 7,500	\$ -	\$ -	\$ 7,500
	Buildings	\$ 334,385	\$ -	\$ -	\$ 334,385
	Machinery and equipment	\$ 103,749	\$ -	\$ -	\$ 103,749
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 445,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 445,634</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Who administers the plan?		
	Indicate the contributions from:		
	Tax (property, SO, sales, etc.):	\$ -	
	State contribution amount:	\$ -	
	Other (gifts, donations, etc.):	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -	

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

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

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

Fund Name	Budgeted Expenditures
General fund budget	\$ 95,000

## PART 9 - TAXPAYER'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 government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

**10-1** Is this application for a newly formed governmental entity?

If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?

If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?

Please indicate what services the entity provides:  
Recreation opportunity for everyone in the district

**10-4** 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:

**10-5** 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.]

If yes: Date Filed:

Please use this space to provide any explanations or comments:

# PART 11 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in 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.
<b>Board Member 1</b>	Print Board Member's Name <div style="text-align: center; margin-top: 10px;"><b>Bobbi Jones</b></div>	I Bobbi Jones, attest 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>Bobbi Jones</u> Date: <u>3-6-17</u> My term Expires: 2018
<b>Board Member 2</b>	Print Board Member's Name <div style="text-align: center; margin-top: 10px;"><b>Rick Mills</b></div>	I Rick Mills, attest 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>Rick Mills</u> Date: <u>2-27-17</u> My term Expires: 2018
<b>Board Member 3</b>	Print Board Member's Name <div style="text-align: center; margin-top: 10px;"><b>Randi Batterton</b></div>	I Randi Batterton, attest 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>Randi Batterton</u> Date: <u>2/28/17</u> My term Expires: 2018
<b>Board Member 4</b>	Print Board Member's Name <div style="text-align: center; margin-top: 10px;"><b>Carrie Turner</b></div>	I Carrie Turner, attest 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>Carrie Turner</u> Date: <u>3-15-17</u> My term Expires: 2018
<b>Board Member 5</b>	Print Board Member's Name <div style="text-align: center; margin-top: 10px;"><b>Marlene Foster</b></div>	I Marlene Foster, attest 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>Marlene Foster</u> Date: <u>3-15-17</u> My term Expires: 2018
<b>Board Member 6</b>	Print Board Member's Name	I _____, attest 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: _____
<b>Board Member 7</b>	Print Board Member's Name	I _____, attest 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/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FORM AUDIT FOR FISCAL YEAR 2016 FOR **Walsh Metropolitan Recreation District**, STATE OF COLORADO.

WHEREAS, The Board of Directors of **Walsh Metropolitan Recreation District** wishes to claim exemption from the audit requirements of 29-1-604, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-604, C.R.S.

WHEREAS, neither revenue nor expenditures for **Walsh Metropolitan Recreation District** exceeded \$100,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for **Walsh Metropolitan Recreation District** has been prepared by **Larry Harper**, a person skilled in governmental accounting; and

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

NOW THEREFORE, be it resolved/ordained by the **Board of Directors** of the **Walsh Metropolitan Recreation District** that the application for exemption from audit for **office of the State Auditor** for the Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Walsh Metropolitan Recreation District**; that those members of the **Board of Directors** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (**Walsh Metropolitan Recreation District**) for the fiscal year ended December 31, 2016.

ADOPTED THIS 15<sup>th</sup> day of March, A.D. 2017.

Bobbi Jones Bobbi Jones Term expires 2018.

Rick Mills Rick Mills Term expires 2018.

Randi Batterton Randi Batterton Term expires 2018.

Marlene Foster Marlene Foster Term expires 2018.

Carrie Turner Carrie Turner Term expires 2018.