

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT

ADDRESS

CONTACT PERSON

PHONE

EMAIL

FAX

Byers Park and Recreation District

PO Box 115

Byers, CO 80103

Rita Davis

720-202-0656

twisterhill65@yahoo.com

3402.00

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:

TITLE

FIRM NAME (if applicable)

ADDRESS

PHONE

DATE PREPARED

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

Dawn A. Schilling

CPA

Schilling & Company, Inc.

P.O. Box 631579, Highlands Ranch, CO 80163

720-348-1086

3/26/2018

Preparer of the Application for Exemption from Audit

PREPARER (SIGNATURE REQUIRED)

See Accountant's Compilation Report

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:

P

RECEIVED

Office of the State Auditor

March 30, 2018

See Accountant's Compilation Report

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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	General Fund	Conservation Trust	Description	Fund*	Fund*		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$ 8,208	\$ 30,263	Cash & Cash Equivalents	\$ -	\$ -		
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -		
1-3	Receivables	\$ 57,923	\$ -	Receivables	\$ -	\$ -		
1-4	Due from Other Entities or Funds	\$ 351	\$ 7,775	Due from Other Entities or Funds	\$ -	\$ -		
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -		
1-5		\$ -	\$ -	Total Current Assets	\$ -	\$ -		
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)		\$ -		
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -		
1-8		\$ -	\$ -		\$ -	\$ -		
1-9		\$ -	\$ -		\$ -	\$ -		
1-10		\$ -	\$ -		\$ -	\$ -		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 66,482	\$ 38,038	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -		
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -		
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 66,482	\$ 38,038	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -		
Liabilities				Liabilities				
1-14	Accounts Payable	\$ 2,498	\$ -	Accounts Payable	\$ -	\$ -		
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -		
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -		
1-17	Due to Other Entities or Funds	\$ 7,775	\$ -	Due to Other Entities or Funds	\$ -	\$ -		
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -		
1-19	TOTAL CURRENT LIABILITIES	\$ 10,273	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -		
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -		
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	\$ 10,273	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -		
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 57,923	\$ -	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): TABOR \$2,500 / Grant (\$7,945)	\$ 10,445	\$ -	Emergency Reserves	\$ -	\$ -		
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -		
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -		
1-35	Unassigned:	\$ (12,159)	\$ 38,038	Undesignated/Unreserved/Unrestricted	\$ -	\$ -		
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ (1,714)	\$ 38,038	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -		
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	\$ 66,482	\$ 38,038	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	\$ -	\$ -		

See Accountant's Compilation Report

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	General Fund	Conservation Trust	Description	Fund*		Fund*
Tax Revenue				Tax Revenue			
2-1	Property	\$ 48,978	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 4,346	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 53,324	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
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)	\$ -	\$ 13,948	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	\$ 6,840	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 19,244	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 1,445	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 127	\$ 15	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ 2,289	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -	Miscellaneous income	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 83,269	\$ 13,963	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 83,269	\$ 13,963	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 97,232

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.

See Accountant's Compilation Report

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund	Conservation Trust	Description	Fund*		Fund*
Expenditures				Expenditures			
3-1	General Government	\$ 13,988	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ 81,782	\$ 19,749	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify): Swim team contributions and bank fees	\$ -	\$ -	
3-13		\$ -	\$ -	Credit card processing/registration fees	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 95,770	\$ 19,749	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL \$ 115,519
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	The District submitted costs to the Conservation Trust Fund (DOLA) for the year ended December 31, 2016 however, certain costs were denied and had to be funded with General Fund dollars.
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(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	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (12,501)	\$ (5,786)	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	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 15,718	\$ 38,893	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ (4,931)	\$ 4,931	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.	\$ (1,714)	\$ 38,038	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

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)

General obligation bonds

Revenue bonds

Notes/Loans

Leases

Developer Advances

Other (specify):

Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

*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? \$ -

Date the debt was authorized: _____

- 4-6 Does the entity intend to issue debt within the next calendar year? ☐ YES ☒ NO

How much? \$ -

- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? ☐ YES ☒ NO

- 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	0.000
General/Other	2.589
TOTAL	2.589

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 \$ 38,471

- 5-2 Certificates of deposit \$ -

TOTAL CASH DEPOSITS

\$ 38,471

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

5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	
TOTAL CASH AND INVESTMENTS	\$ 38,471	

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

See Accountant's Compilation Report

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

The District does not have a detailed listing of capital assets. It is assumed that the District's assets are fully depreciated. The District is continuing to work on re-creating a listing of assets.

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 26,439	\$ -	\$ -	\$ 26,439
Machinery and equipment	\$ 2,400	\$ -	\$ -	\$ 2,400
Furniture and fixtures	\$ 11,500	\$ -	\$ -	\$ 11,500
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 1,000	\$ -	\$ -	\$ 1,000
Other (explain): Fencing	\$ 7,130	\$ -	\$ -	\$ 7,130
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (48,469)	\$ -	\$ -	\$ (48,469)
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY 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	\$ -	\$ -	\$ -	\$ -

*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?

See Accountant's Compilation Report

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: The District's actual expenditures exceeded budget in the General Fund due to un-budgeted grant expenditures. The District will monitor its expenditures in 2018 and will amend the budget as needed.
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:	☒	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐	
If yes: Please indicate the amount appropriated for each fund for the year reported					

Fund Name	Budgeted Expenditures
General Fund	\$ 89,937
Conservation Trust Fund	\$ 69,202
	\$ -
	\$ -

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

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

PART 10 - GENERAL INFORMATION

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

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	\$	38,471	Unrestricted Fund Balance	\$	(12,159) Total Tax Revenue	\$ 53,324
Current Liabilities	\$	10,273	Total Fund Balance	\$	(1,714) Revenue Paying Debt Service	\$
Deferred Inflow	\$	57,923	PY Fund Balance	\$	15,718 Total Revenue	\$ 97,232
			Total Revenue	\$	83,269 Total Debt Service Principal	\$
			Total Expenditures	\$	95,770 Total Debt Service Interest	\$
			Interfund In	\$		
			Interfund Out	\$		
Governmental			Proprietary		Enterprise Funds	
Total Cash & Investments	\$	38,471	Current Assets	\$	Net Position	\$
Transfers In	\$		Deferred Outflow	\$	PY Net Position	\$
Transfers Out	\$	48,978	Current Liabilities	\$	Government-Wide	
Property Tax	\$		Deferred Inflow	\$	Total Outstanding Debt	\$
Debt Service Principal	\$	115,519	Cash & Investments	\$	Authorized but Unissued	\$
Total Expenditures	\$		Principal Expense	\$	Year Authorized	\$
Total Developer Advances	\$					
Total Developer Repayments	\$					

See Accountant's Compilation Report

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 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 and approved 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 created 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 the following 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.

Original Signatures Verified by

Justin L. Smith



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: _____
1	Rita Davis	I, Rita Davis, 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>Rita Davis</u>	Date: <u>3-29-18</u>
2	Paul S. Fritzler, III	I, Paul S. Fritzler, III, 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>Paul S. Fritzler, III</u>	Date: <u>3-29-2018</u>
3	Shirley Gunter	I, Shirley Gunter, 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>Shirley Gunter</u>	Date: <u>3-29-2018</u>
4	Nancy Leroux	I, Nancy Leroux, 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>Nancy Leroux</u>	Date: <u>3-29-2018</u>
5	Robyn Metcalf	I, Robyn Metcalf, 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: _____
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed _____	Date: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed _____	Date: _____

See Accountant's Compilation Report



SCHILLING & COMPANY, INC.

Certified Public Accountants

P.O. Box 631579
HIGHLANDS RANCH, CO 80163

PHONE: 720.348.1086
FAX: 720.348.2920

Accountant's Compilation Report

Board of Directors
Byers Park and Recreation District
Adams and Arapahoe Counties, Colorado

Management is responsible for the accompanying financial statements and other financial information of Byers Park and Recreation District as of and for the year ended December 31, 2017, included in the accompanying prescribed form (the Application for Exemption from Audit). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements or other financial information included in the accompanying prescribed form nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

The Application for Exemption from Audit is presented in accordance with the requirements of the State of Colorado's Office of the State Auditor, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

We are not independent with respect to Byers Park and Recreation District.

SCHILLING & COMPANY, INC.

March 26, 2018