

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT ADDRESS**

Campo Park and Recreation District  
Box 69  
Campo, Co. 81029

For the Year Ended  
12/31/17  
or fiscal year ended:

**CONTACT PERSON PHONE EMAIL FAX**

Sherrie Ownbey  
719361-0107  
sherrleownbey@hotmail.com

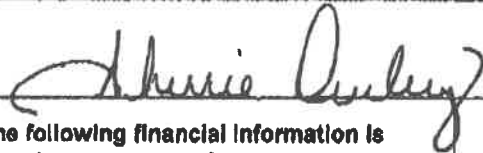
### PART 1 - CERTIFICATION OF PREPARER

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:**  
**TITLE**  
**FIRM NAME (if applicable)**  
**ADDRESS**  
**PHONE**  
**DATE PREPARED**  
(Must be prepared prior to Board approval)

Sherrie Ownbey  
  
  
2285 Road 24 Campo, Co. 81029  
  
30-Aug-18

### PREPARER (SIGNATURE REQUIRED)



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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



**P**

**RECEIVED**

Office of the State Auditor

September 6, 2018

## 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	Please use this space to provide any necessary explanations
2-1	Taxes: Property	\$ 10,956	We received \$13000.00 from the Cooper Clark Foundation, to help with floor repairs and staining after we had to pull up tiles, due to cracks in the floor.
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)	\$ 1,194	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 23	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ 100	
2-21	Other (specify): We received \$13000.00 from the Cooper Clark Foundation for floor repairs.	\$ 13,186	
2-22	misc. income from reimbursements.	\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 25,459	

## 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	Please use this space to provide any necessary explanations
3-1	Administrative		We had some unexpected expenditures this year. We had a breaker box that caught on fire so we had to pay \$560 for that repair and then we had to have our air conditioner looked at after the fire so that was \$172.00. We had an opportunity to change our lighting to LED bulbs so we did that and it cost 700.00. Total cost for the floor was 15108.75 and the rest was maintenance cost. We knew we would receive up to \$13000.00 from Cooper Clark so we decided to fix the floor.
3-2	Salaries		
3-3	Payroll taxes	\$ -	
3-4	Contract services		
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,490	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 18,131	
3-9	Supplies	\$ 268	
3-10	Utilities and telephone	\$ 3,547	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ 1,079	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): Community Christmas treats, community meet and greet events and misc. exp.	\$ 577	
3-24			
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$ 25,092	

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 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? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)			
	Outstanding at end of prior year*	Issued during year	Retired during year	
	Outstanding at year-end			
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -

\*must tie 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 checked="" type="checkbox"/>
	What are the annual lease payments? \$ _____		
4-9	Does the entity have a certified Mill Levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption		-
	General/Other		-
	<b>TOTAL</b>		-

Please use this space to provide any explanations or comments:

## 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	\$ 22,001	
5-2	Certificates of deposit	\$ 2,882	
	<b>Total Cash Deposits</b>		\$ 24,883
	Investments (if investment is a mutual fund, please list underlying investments):		
	_____	\$ -	
	_____	\$ -	
	_____	\$ -	
5-3	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 24,883

Please answer the following questions by marking in the appropriate boxes		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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

## 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	\$ 4,200	\$ -	\$ -	\$ 4,200
Buildings	\$ 42,467	\$ -	\$ -	\$ 42,467
Machinery and equipment	\$ 350	\$ -	\$ -	\$ 350
Furniture and fixtures	\$ 6,401	\$ -	\$ -	\$ 6,401
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): pots, pans, silverware, dishes ect	\$ 2,100	\$ -	\$ -	\$ 2,100
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 55,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,518</b>

\*must tie to prior year ending balance

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"/> |

- |     |  |                                     |                          |                          |
|-----|--|-------------------------------------|--------------------------|--------------------------|
|     |  | Yes                                 | No                       | N/A                      |
| 8-2 | Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

General Fund	\$	12,343
Floor Fund	\$	5,200

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

- |            |   | Yes                                 | No                       |
|------------|---|-------------------------------------|--------------------------|
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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                                  |
|-------------|--|--------------------------|-------------------------------------|
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>   |                          |                                     |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Please list the NEW name &amp; PRIOR name:</b><br><input style="width: 550px; height: 15px;" type="text"/>  |                          |                                     |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|             | <b>Please indicate what services the entity provides:</b><br><input style="width: 550px; height: 25px;" type="text"/>  |                          |                                     |
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>List the name of the other governmental entity and the services provided:</b><br><input style="width: 550px; height: 15px;" type="text"/>   |                          |                                     |
| <b>10-5</b> | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.]</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Date Filed:</b> <input style="width: 450px; height: 15px;" type="text"/>  |                          |                                     |

**Please use this space to provide any explanations or comments:**

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.

	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: _____
Board Member 1	Donitta Johnson	I <u>Donitta Johnson</u> , 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>Donitta Johnson</u> Date: <u>8-30-18</u> / <u>8-31-18 JJ</u> My term Expires: <u>2020</u>
Board Member 2	William Howell	I <u>William Howell</u> , 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>William Howell</u> Date: <u>9-21-18</u> My term Expires: <u>2022</u>
Board Member 3	Paige LeBlanc	I <u>Paige LeBlanc</u> , 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>Paige LeBlanc</u> Date: <u>8-31-2018</u> My term Expires: <u>2022</u>
Board Member 4	Brianna Billings	I <u>Brianna Billings</u> , 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>Brianna Billings</u> Date: <u>8-31-18</u> My term Expires: <u>2022</u>
Board Member 5	Sherrie Ownbey	I <u>Sherrie Ownbey</u> , 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>Sherrie Ownbey</u> Date: <u>8-31-2018</u> My term Expires: <u>2020</u>
Board Member 6		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: _____
Board Member 7		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: _____

**Original Signatures  
Verified by**

Justin L. Smith

