

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT	East Cheyenne Recreation District
ADDRESS	PO Box 9 Cheyenne Wells, CO 80810
CONTACT PERSON	David Larsen
PHONE	719-767-5585
EMAIL	
FAX	

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:	Amanda L. Brown
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Amanda L. Brown CPA
ADDRESS	PO Box 405 Eads, CO 81036
PHONE	719-438-5445
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/19/2018
RELATIONSHIP TO ENTITY	Independent Certified Public Accountant

### PREPARER (SIGNATURE REQUIRED)

Amanda L. Brown

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	



## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund*	CWRA Fund*		Enterprise Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 15,779	\$ 7,645	Cash & Cash Equivalents	\$ 34,041	\$ -
1-2	Investments	\$ 65,559	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 71,579	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -	<b>Total Current Assets</b>	\$ 34,041	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 26,831	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 152,917	\$ 7,645	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 60,872	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 152,917	\$ 7,645	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 60,872	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 4,278	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 817	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 5,095	\$ -
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) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 5,095	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 71,579	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 26,831	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify): TABOR Emergency Reserve	\$ 8,035	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify) CWRA baseball	\$ -	\$ 7,645	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 73,303	\$ -	Undesignated/Unreserved/Unrestricted	\$ 28,946	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 81,338	\$ 7,645	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 55,777	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 152,917	\$ 7,645	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 60,872	\$ -

Please use this space to provide explanation of any items on this page

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds			
		General Fund*	CWRA Fund*		Enterprise Fund*	Fund*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				Please use this space to provide explanation of any items on this page
2-1	Property	\$ 73,896	\$ -	Property	\$ -	\$ -		
2-2	Specific Ownership	\$ 7,745	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue (specify): Tax interest	\$ 93	\$ -	Other Tax Revenue (specify):	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 81,734	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ 8,688	Donations	\$ 4,800	\$ -		
2-16	Charges for Sales and Services	\$ 7,318	\$ 24,648	Charges for Sales and Services	\$ 66,593	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 491	\$ 1	Interest/Investment Income	\$ 40	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-22	All Other (specify): Misc	\$ 1,707	\$ -	All Other (specify):	\$ -	\$ -		
2-23	Transfer in from C.W. Metro Rec District	\$ 9,717	\$ -		\$ -	\$ -		
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 100,967	\$ 33,337	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 71,433	\$ -		
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>				
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	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -		
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 100,967	\$ 33,337	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 71,433	\$ -	<b>\$ 205,737</b>	

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
		General Fund*	CWRA Fund*		Enterprise Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 40,273	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 33,121	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 2,590	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 5,165	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 12,569	\$ -	
3-9	Culture and Recreation	\$ 72,264	\$ 43,399	Supplies	\$ 2,518	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ 8,390	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 199,694	\$ -	Capital Outlay	\$ 1,753	\$ -	
	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	<b>Add lines 3-1 through 3-21</b>	\$ 271,958	\$ 43,399	<b>Add lines 3-1 through 3-21</b>	\$ 106,379	\$ -	
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENDITURES</b>			<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ 2,877	Net Interfund Transfers (In)	\$ (32,000)	\$ -	\$ 421,736
3-24	Interfund Transfers Out	\$ 34,877	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 2,915	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 1,753	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>			<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>			
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ 34,877	\$ 2,877	<b>TOTAL GAAP RECONCILING ITEMS</b>	\$ (1,162)	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (205,868)	\$ (7,185)	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	\$ (4,108)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 287,206	\$ 14,830	Net Position, January 1 from December 31 prior year report	\$ 59,885	\$ -	
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.	\$ 81,338	\$ 7,645	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 55,777	\$ -	

**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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: N/A	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: N/A	<input type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	N/A		
If yes:	Date the debt was authorized:	N/A		
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?	N/A		
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?	N/A		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is being leased?	N/A		
If yes:	What is the original date of the lease?	N/A		
If yes:	Number of years of lease?	N/A		
If yes:	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes:	What are the annual lease payments?	N/A		
4-9	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not enter \$ amounts):			

Bond Redemption	0.00
General/Other	1.00
TOTAL	1.00

## 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	\$ 57,465		
5-2	Certificates of deposit	\$ 65,559		
TOTAL CASH DEPOSITS			\$ 123,024	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ -	
TOTAL CASH AND INVESTMENTS			\$ 123,024	

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:																																																	
6-1 Does the entity have capitalized assets?	<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"/>																																																		
<p><b>6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th></th> <th style="text-align: center;">Balance - beginning of the year*</th> <th style="text-align: center;">Additions</th> <th style="text-align: center;">Deletions</th> <th style="text-align: center;">Year-End Balance</th> </tr> </thead> <tbody> <tr> <td>Land</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Buildings</td> <td style="text-align: right;">\$ 92,173</td> <td style="text-align: right;">\$ 199,694</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 291,867</td> </tr> <tr> <td>Machinery and equipment</td> <td style="text-align: right;">\$ 13,519</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 13,519</td> </tr> <tr> <td>Furniture and fixtures</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Infrastructure</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Construction In Progress (CIP)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other (explain):</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Accumulated Depreciation (Enter a negative, or credit, balance)</td> <td style="text-align: right;">\$ (37,773)</td> <td style="text-align: right;">\$ (11,635)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ (49,408)</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="text-align: right;"><b>TOTAL</b></td> <td style="text-align: right;"><b>\$ 67,919</b></td> <td style="text-align: right;"><b>\$ 188,059</b></td> <td style="text-align: right;"><b>\$ -</b></td> <td style="text-align: right;"><b>\$ 255,978</b></td> </tr> </tbody> </table>					Balance - beginning of the year*	Additions	Deletions	Year-End Balance	Land	\$ -	\$ -	\$ -	\$ -	Buildings	\$ 92,173	\$ 199,694	\$ -	\$ 291,867	Machinery and equipment	\$ 13,519	\$ -	\$ -	\$ 13,519	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	Infrastructure	\$ -	\$ -	\$ -	\$ -	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	Other (explain):	\$ -	\$ -	\$ -	\$ -	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (37,773)	\$ (11,635)	\$ -	\$ (49,408)	<b>TOTAL</b>	<b>\$ 67,919</b>	<b>\$ 188,059</b>	<b>\$ -</b>
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<p><b>6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th></th> <th style="text-align: center;">Balance - beginning of the year*</th> <th style="text-align: center;">Additions</th> <th style="text-align: center;">Deletions</th> <th style="text-align: center;">Year-End Balance</th> </tr> </thead> <tbody> <tr> <td>Land</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Buildings</td> <td style="text-align: right;">\$ 47,970</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 47,970</td> </tr> <tr> <td>Machinery and equipment</td> <td style="text-align: right;">\$ 73,689</td> <td style="text-align: right;">\$ 1,753</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 75,442</td> </tr> <tr> <td>Furniture and fixtures</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Infrastructure</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Construction In Progress (CIP)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other (explain):</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Accumulated Depreciation (Enter a negative, or credit, balance)</td> <td style="text-align: right;">\$ (93,666)</td> <td style="text-align: right;">\$ (2,915)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ (96,581)</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="text-align: right;"><b>TOTAL</b></td> <td style="text-align: right;"><b>\$ 27,993</b></td> <td style="text-align: right;"><b>\$ (1,162)</b></td> <td style="text-align: right;"><b>\$ -</b></td> <td style="text-align: right;"><b>\$ 26,831</b></td> </tr> </tbody> </table>				Balance - beginning of the year*	Additions	Deletions	Year-End Balance	Land	\$ -	\$ -	\$ -	\$ -	Buildings	\$ 47,970	\$ -	\$ -	\$ 47,970	Machinery and equipment	\$ 73,689	\$ 1,753	\$ -	\$ 75,442	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	Infrastructure	\$ -	\$ -	\$ -	\$ -	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	Other (explain):	\$ -	\$ -	\$ -	\$ -	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (93,666)	\$ (2,915)	\$ -	\$ (96,581)	<b>TOTAL</b>	<b>\$ 27,993</b>	<b>\$ (1,162)</b>	<b>\$ -</b>	<b>\$ 26,831</b>
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\*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?	<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"/>									
<p>If yes: Who administers the plan?</p> <p>Indicate the contributions from:</p> <table style="width: 100%;"> <tr> <td style="width: 40%;">Tax (property, SO, sales, etc.):</td> <td style="border: 1px solid black; text-align: center;">N/A</td> </tr> <tr> <td>State contribution amount:</td> <td style="border: 1px solid black; text-align: center;">N/A</td> </tr> <tr> <td>Other (gifts, donations, etc.):</td> <td style="border: 1px solid black; text-align: center;">N/A</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="text-align: right;"><b>TOTAL</b></td> <td style="border: 1px solid black; text-align: center;"><b>\$ -</b></td> </tr> </table> <p>What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?</p> <table style="width: 100%;"> <tr> <td style="border: 1px solid black; text-align: center;">N/A</td> </tr> </table>				Tax (property, SO, sales, etc.):	N/A	State contribution amount:	N/A	Other (gifts, donations, etc.):	N/A	<b>TOTAL</b>	<b>\$ -</b>
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State contribution amount:	N/A										
Other (gifts, donations, etc.):	N/A										
<b>TOTAL</b>	<b>\$ -</b>										
N/A											

## 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:										
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"/>											
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														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 30%;">Fund Name</th> <th style="width: 70%;">Budgeted Expenditures</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td style="text-align: right;">\$ 308,657</td> </tr> <tr> <td>CWRA Fund</td> <td style="text-align: right;">\$ 42,100</td> </tr> <tr> <td>Enterprise Fund</td> <td style="text-align: right;">\$ 125,417</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>					Fund Name	Budgeted Expenditures	General Fund	\$ 308,657	CWRA Fund	\$ 42,100	Enterprise Fund	\$ 125,417		\$ -
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CWRA Fund	\$ 42,100													
Enterprise Fund	\$ 125,417													
	\$ -													

## 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## 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: <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 300px;" type="text"/> PRIOR name <input style="width: 300px;" 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: 400px;" type="text" value="Recreation, Golf"/>	<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: 400px;" type="text" value="Cheyenne Wells Metro Recreation District - Recreation Services"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Please use this space to provide any additional explanations or comments not previously included:

### OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Enterprise Funds		Notes
Unrestricted Cash & Investments	\$	123,024	Unrestricted Fund Balance	\$	73,303	Total Tax Revenue	\$	81,734
Current Liabilities	\$	5,095	Total Fund Balance	\$	81,338	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	71,579	PY Fund Balance	\$	287,206	Total Revenue	\$	134,304
			Total Revenue	\$	100,967	Total Debt Service Principal	\$	-
			Total Expenditures	\$	271,958	Total Debt Service Interest	\$	-
<b>Governmental</b>			Interfund In	\$	-			
Total Cash & Investments	\$	88,983	Interfund Out	\$	34,877	<b>Enterprise Funds</b>		
Transfers In	\$	2,877	<b>Proprietary</b>			Net Position	\$	55,777
Transfers Out	\$	34,877	Current Assets	\$	34,041	PY Net Position	\$	59,885
Property Tax	\$	73,896	Deferred Outflow	\$	-	<b>Government-Wide</b>		
Debt Service Principal	\$	-	- Current Liabilities	\$	5,095	Total Outstanding Debt	\$	-
Total Expenditures	\$	315,357	Deferred Inflow	\$	-	- Authorized but Unissued	N/A	
Total Developer Advances	\$	-	- Cash & Investments	\$	34,041	Year Authorized	N/A	
Total Developer Repayments	\$	-	Principal Expense	\$	-			

## 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### 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.

	Print Board Member's Name	
Board Member 1		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: _____
Board Member 2		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: _____
Board Member 3		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: _____
Board Member 4		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: _____
Board Member 5		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: _____
Board Member 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: _____ My term Expires: _____
Board Member 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: _____ My term Expires: _____

# RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE EAST CHEYENNE RECREATION DISTRICT, CHEYENNE COUNTY, STATE OF COLORADO.

WHEREAS, the Board of Directors of East Cheyenne Recreation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

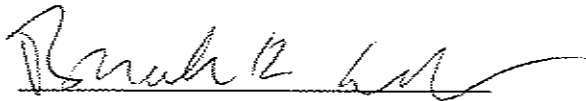
WHEREAS, neither revenues nor expenditures for East Cheyenne Recreation District exceeded \$750,000 for fiscal year 2017; and

WHEREAS, an application for exemption from audit for East Cheyenne Recreation District has been prepared by Amanda L. Brown, CPA, an independent accountant with knowledge of governmental accounting; and

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

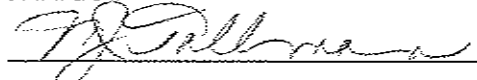
NOW THEREFORE, be it resolved by the Board of Directors of the East Cheyenne Recreation District that the application for exemption from audit for East Cheyenne Recreation District for the fiscal year ended December 31, 2017, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the East Cheyenne 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 East Cheyenne Recreation District for the fiscal year ended December 31, 2017.

ADOPTED THIS 26 day of March A.D. 2018.

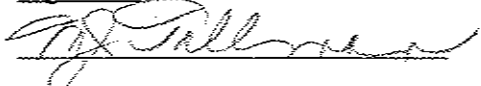
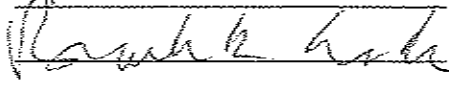
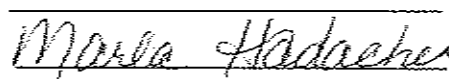


Vice-President

ATTEST:



Secretary

<u>Members of Governing Board</u>	<u>Date Term Expires</u>	<u>Signature</u>
Mary Jo Tallman	2020	
Scott Scheimer	2020	
Brooke Campbell	2020	
Lori Howard	2020	
Marla Hadachek	2020	