

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

Pentrose Parks & Recreation District  
 401 ~~4th~~ Ave Park Place  
 Pentrose, CO 81240

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719-372-3111

**3456.00**  
 For the Year Ended  
 12/31/2017  
 or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

**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)

Dale Johns  
 CPA  
 Dale Johns, CPA  
 Box 586, Pentrose, CO 81240  
 719-372-16729  
 3-18-18

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None

**PREPARER** (SIGNATURE REQUIRED)

*Dale Johns*

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"/>	

**P**

**RECEIVED**  
 Office of the State Auditor  
 March 29, 2018

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

*Gen'l CT*

Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$ 121,916	\$ 34,653	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 150	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)	\$ -	\$ -	Other Current Assets	\$ -	\$ -
1-5	<i>Rent Deposits</i>	\$ 25	\$ -		\$ -	\$ -
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 122,091	\$ 34,653	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
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>	\$ 122,091	\$ 34,653	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>						
1-14	Accounts Payable	\$ 1,263	\$ -	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	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 1,263	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
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>	\$ 1,263	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>						
1-30	Nonspendable Prepaid	\$ -	\$ -	<b>Net Position</b>		
1-31	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Restricted (specify):	\$ -	\$ -			
1-33	Committed: (specify)	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Unassigned:	\$ -	\$ -	Restricted	\$ -	\$ -
1-36		\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 120,828	\$ 34,653	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
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>	\$ 122,091	\$ 34,653	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>	\$ -	\$ -

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property	\$ 71,188	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 12,747	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5	Senior/Veterans Exemptions	\$ 4,104	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 88,039</b>	<b>\$ 0</b>	<b>Add lines 2-1 through 2-7</b>	<b>\$ -</b>	<b>\$ -</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)	\$ -	\$ 18,502	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	\$ 2,500	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 125	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 2,350	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 360	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other (specify):	\$ 1,522	\$ -	All Other (specify):	\$ -	\$ -	
2-23	Fund Raisers	\$ 9,363	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	<b>\$ 104,259</b>	<b>\$ 18,502</b>	<b>Add lines 2-8 through 2-23</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>Add lines 2-25 through 2-27</b>	<b>\$ -</b>	<b>\$ -</b>	
2-29	<b>Add lines 2-24 and 2-28</b>	<b>\$ 104,259</b>	<b>\$ 18,502</b>	<b>Add lines 2-24 and 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>GRAND TOTALS</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 104,259</b>	<b>\$ 18,502</b>	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</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 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- 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

Please use this space to provide any explanations or comments:

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

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
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? YES  NO   
 How much?  \$ -
- 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   
 What is the amount outstanding?  \$ -
- 4-8 Does the entity have any lease agreements? YES  NO   
 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 | 0.00              |
| General/Other   | 2,378 0.00        |
| <b>TOTAL</b>    | <b>2,378 0.00</b> |

## 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		
5-2 Certificates of deposit	\$ 156,569 -	
	\$ -	
<b>TOTAL CASH DEPOSITS</b>		\$ 156,569 -
<b>Investments</b> (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		\$ -
<b>TOTAL CASH AND INVESTMENTS</b>		\$ 156,569 -

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box

- 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

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

- 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

Please use this space to provide any explanations or comments:

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

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land				
Buildings	\$ 100,000 -	\$ -	\$ -	\$ 100,000 -
Machinery and equipment	\$ 130,800 -	\$ -	\$ -	\$ 130,800 -
Furniture and fixtures	\$ 7,000 -	\$ -	\$ -	\$ 7,000 -
Infrastructure	\$ 13,000 -	\$ 2,859 -	\$ -	\$ 15,859 -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 250,800 -	\$ 2,859 -	\$ -	\$ 252,859 -

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

- 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

Please use this space to provide any explanations or comments:

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?

	\$ -
	\$ -
	\$ -
<b>TOTAL</b>	\$ -
	\$ -

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO	N/A
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>

Please use this space to provide any explanations or comments:

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

Fund Name	Budgeted Expenditures
General	\$ 68,169 -
CTF	\$ 18,94 -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

		YES	NO
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the 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"/>

Please use this space to provide any explanations or comments:

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

		YES	NO
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px;" 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: 150px;" type="text"/> PRIOR name <input style="width: 150px;" 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: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

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

### OSA USE ONLY

			Notes
<b>Entity Wide</b>	<b>General Fund</b>	<b>Governmental Funds</b>	
Unrestricted Cash & Investments \$	Unrestricted Fund Balor \$	Total Tax Revenue \$	
Current Liabilities \$	Total Fund Balance \$	Revenue Paying Debt Service \$	
Deferred Inflow \$	PY Fund Balance \$	Total Revenue \$	
	Total Revenue \$	Total Debt Service Principal \$	
	Total Expenditures \$	Total Debt Service Interest \$	
	Interfund In \$		
	Interfund Out \$	<b>Enterprise Funds</b>	
	Proprietary	Net Position \$	
	Current Assets \$	PY Net Position \$	
	Deferred Outflow \$	<b>Government Wide</b>	
	Current Liabilities \$	Total Outstanding Debt \$	
	Deferred Inflow \$	Authorized but Unused \$	
	Cash & Investments \$	Year Authorized \$	
	Principal Expense \$		

**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 sign 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 pe 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 docum 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 appl

- 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



chosign.  
he members  
he various

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	1	Print Board Member's Name Sandra J. Nicholson	I, <u>Sandra J. Nicholson</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Sandra J. Nicholson</u> Date: <u>3/24/18</u> My term Expires: <u>MAY 2018</u>
Board Member	2	Print Board Member's Name TINA D. NEFFNER	I, <u>Tina D. Neffner</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Tina D. Neffner</u> Date: <u>3/21/18</u> My term Expires: <u>MAY 2020</u>
Board Member	3	Print Board Member's Name Walter W. Kosik	I, <u>Walter W. Kosik</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Walter W. Kosik</u> Date: <u>3/21/18</u> My term Expires: <u>May 2018</u>
Board Member	4	Print Board Member's Name Susan Luck	I, <u>Susan Luck</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Susan Luck</u> Date: <u>3-21-18</u> My term Expires: <u>May 2018</u>
Board Member	5	Print Board Member's Name Carri R Miller	I, <u>Carri R Miller</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Carri R Miller</u> Date: <u>3/21/18</u> My term Expires: <u>May 2018</u>
Board Member	6	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	7	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____