

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

MIDDLE PARK CONSERVATION DISTRICT
106 S. 2ND STREET
PO BOX 265
KREMMLING, CO 80469
KATLIN MILLER, DISTRICT MANAGER
970-724-3456, ext 4
MIDDLEPARKCD@GMAIL.COM
N/A

For the Year Ended
12/31/2018
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
RELATIONSHIP TO ENTITY

Timothy L Day
CPA
Day & Associates, PC
PO Box 612 Fraser, CO 80442
970-726-9709
2/4/2019
Independent CPA

PREPARER (SIGNATURE REQUIRED)



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	
		Fund*	Fund*		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$	\$	Cash & Cash Equivalents	\$ 49,141	\$ -
1-2	Investments	\$	\$	Investments	\$ 106,504	\$ -
1-3	Receivables	\$	\$	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$	\$	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]	\$	\$	Other Current Assets	\$ 12,741	\$ -
1-5		\$	\$	Total Current Assets	\$ 168,386	\$ -
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	\$	\$	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 168,386	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 168,386	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$	\$	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	\$ 574	\$ -
1-18	All Other Current Liabilities	\$	\$	All Other Current Liabilities	\$ 6,618	\$ -
1-19	TOTAL CURRENT LIABILITIES	\$	\$	TOTAL CURRENT LIABILITIES	\$ 7,192	\$ -
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	\$	\$	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 7,192	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	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...]	\$	\$	Emergency Reserves	\$ 4,836	\$ -
1-33	Committed [specify...]	\$	\$	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$	\$	Restricted	\$ -	\$ -
1-35	Unassigned:	\$	\$	Undesignated/Unreserved/Unrestricted	\$ 156,358	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	\$	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 161,194	\$ -
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	\$	\$	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	\$ 168,386	\$ -

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			
		Fund*	Fund*		Fund*	Fund*		
Tax Revenue				Tax Revenue				Please use this space to provide explanation of any items on this page
2-1	Property (include mills levied in Question 10-6)	\$	\$	Property (include mills levied in Question 10-6)	\$	\$		
2-2	Specific Ownership	\$	\$	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	\$	\$	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)	\$	\$	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	\$	\$	Donations	\$	32,948	\$	
2-16	Charges for Sales and Services	\$	\$	Charges for Sales and Services	\$	88,014	\$	
2-17	Rental Income	\$	\$	Rental Income	\$		\$	
2-18	Fines and Forfeits	\$	\$	Fines and Forfeits	\$		\$	
2-19	Interest/Investment Income	\$	\$	Interest/Investment Income	\$	2,157	\$	
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...):	\$	\$	All Other (specify...):	\$		\$	
2-23		\$	\$	Advertising & Other Income	\$	1,456	\$	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	\$	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	124,576	\$	
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$	\$	Debt Proceeds	\$	\$		
2-26	Developer Advances	\$	\$	Developer Advances	\$	\$		
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	\$	\$		
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$			
							GRAND TOTALS	
							\$	124,576

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.

- | | | | |
|--|--------------------------|-------------------------------------|--|
| | YES | NO | |
| 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: | <input type="checkbox"/> | <input type="checkbox"/> | |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> | |

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)

	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? | | | \$ - |
| Date the debt was authorized: | | | |
| 4-6 Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input 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 type="checkbox"/> | |
| If yes What is the amount outstanding? | | | \$ - |
| 4-8 Does the entity have any lease agreements? | <input type="checkbox"/> | <input 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 type="checkbox"/> | |
| What are the annual lease payments? | | | \$ - |

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	\$ 49,141	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 49,141
Investments (if investment is a mutual fund, please list underlying investments):		
Colotrust Account	\$ 106,504	
5-3	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 106,504
TOTAL CASH AND INVESTMENTS		\$ 155,644

Please use this space to provide any explanations or comments:

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

- 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	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
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

- 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? YES NO

Please use this space to provide any explanations or comments.

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?

	\$ -
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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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures
General Fund	\$ 291,364
	\$ -
	\$ -
	\$ -

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 | <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; height: 30px;" 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: 380px; height: 30px;" type="text"/>
PRIOR name <input style="width: 380px; height: 30px;" 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: 430px; height: 20px;" type="text" value="Educational Workshops and School Programs Newsletters Technical Assistance"/> | <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: 430px; height: 20px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-6 | Does the entity have a certified mill levy?
If yes Please provide the number of mills levied for the year reported (do not enter \$ amounts): | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments.

Bond Redemption mills:	0.000
General/Other mills:	0.000
Total mills	0.000

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

MEMBER OF THE BOARD OF GOVERNORS...
OFFICE OF THE STATE AUDITOR...
MEMBER SIGNATURE POLICY AND PROCEDURES

The undersigned hereby certifies that I have read and understand the contents of the...
I have read and understand the contents of the...
I have read and understand the contents of the...

Deborah Wood

Deborah Wood 3-14-19

Justin Fosha

Justin Fosha 3/17/19

Jim Yust

Jim Yust 3-23-19

John Longhill

John Longhill 3-26-19

Brian Rose

Brian Rose 3-26-19



MOTIVATING LANDOWNERS TO PURSUE, COMMIT, AND DELIVER ON-THE-GROUND CONSERVATION PRACTICES

MIDDLE PARK CONSERVATION DISTRICT

PO BOX 265 106 S. 2ND ST.

KREMMLING, CO 80459

OFFICE: 970.724.3456 CELL: 970.531.0127

www.middleparkcd.com middleparkcd@gmail.com

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2014 FOR THE MIDDLE PARK CONSERVATION DISTRICT, STATE OF COLORADO.

WHEREAS, the BOARD OF SUPERVISORS of MIDDLE PARK CONSERVATION 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 five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for MIDDLE PARK CONSERVATION DISTRICT exceeded \$750,000 for Year 2017; and

WHEREAS, an application for exemption from audit for MIDDLE PARK CONSERVATION DISTRICT has been prepared by Tim Day of Day & Associates, 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/ordained by the BOARD OF SUPERVISORS of MIDDLE PARK CONSERVATION DISTRICT that the application for exemption from audit for MIDDLE PARK CONSERVATION DISTRICT for the Fiscal Year ended DECEMBER 31, 2018, has been personally reviewed and is hereby approved by a majority of the BOARD OF SUPERVISORS of MIDDLE PARK CONSERVATION DISTRICT that those members of the MIDDLE PARK CONSERVATION DISTRICT 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 MIDDLE PARK CONSERVATION DISTRICT for the fiscal year ended DECEMBER 31, 2018.

ADOPTED THIS 14th day of MARCH, A.D. 2019.


Chairman of the Board of Supervisors


Treasurer of the Board of Supervisors