

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

North Park Conservation District
PO Box 1136
100 Main Street
Walden, CO 80480
Kendall Silverberg
970-723-2731
npconservationdistrict@gmail.com
970-723-4610

For the Year Ended
12/31/18
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

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

Kendall Silverberg
District Manager
North Park Conservation District
100 S Main Street Walden, CO 80480
970-219-3560
(Must be prepared prior to Board 03/31/19

PREPARER (SIGNATURE REQUIRED)

Kendall J. Silverberg

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

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 (report mills levied in Question 10-6)	\$-	
2-2	Specific ownership	\$-	
2-3	Sales and use	\$37	
2-4	Other (specify):	\$-	
2-5	Licenses and permits	\$-	
2-6	Intergovernmental: Grants	\$-	
2-7	Conservation Trust Funds (Lottery)	\$-	
2-8	Highway Users Tax Funds (HUTF)	\$-	
2-9	Other:Direct Assistance from CSCB	\$6,881	
2-10	Charges for services	\$-	
2-11	Fines and forfeits	\$-	
2-12	Special assessments	\$-	
2-13	Investment income	\$-	
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	\$-	
2-21	Other: Office Space Rentals & Event Use Rental	\$22,674	
2-22	Seed, Wildflower seed & tree Sales	\$1,283	
2-23		\$-	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$30,875	

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	\$3,810	
3-2	Salaries	\$-	
3-3	Payroll taxes	\$251	
3-4	Contract services	\$-	
3-5	Employee benefits	\$-	
3-6	Insurance	\$2,117	
3-7	Accounting and legal fees	\$-	
3-8	Repair and maintenance	\$7,200	
3-9	Supplies	\$633	
3-10	Utilities and telephone	\$6,184	
3-11	Fire/Police	\$-	
3-12	Streets and highways	\$-	
3-13	Public health	\$-	
3-14	Culture and recreation	\$-	
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): 2018 NP Fair Hay Contest	\$878	
3-24		\$-	
3-25		\$-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$21,073	

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" 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: | <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 checked="" 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):	\$-	\$-	\$-	\$-
TOTAL	\$-	\$-	\$-	\$-

*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?
If yes: How much? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Date the debt was authorized: | \$- | |
| 4-6 Does the entity intend to issue debt within the next calendar year?
If yes: How much? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
If yes: What is the amount outstanding? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 Does the entity have any lease agreements?
If yes: What is being leased? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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? | \$- | |

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	\$58,155	
5-2 Certificates of deposit	\$21,516	
Total Cash Deposits		\$79,671
Investments (if investment is a mutual fund, please list underlying investments):		
	\$-	
	\$-	
	\$-	
	\$-	
Total Investments		\$-
Total Cash and Investments		\$79,671

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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?
- 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:

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	\$-	\$-	\$-	\$-
Buildings	\$-	\$-	\$-	\$-
Machinery and equipment	\$-	\$-	\$-	\$-
Furniture and fixtures	\$-	\$-	\$-	\$-
Infrastructure	\$-	\$-	\$-	\$-
Construction In Progress (CIP)	\$-	\$-	\$-	\$-
Other (explain):	\$-	\$-	\$-	\$-
Accumulated Depreciation	\$-	\$-	\$-	\$-
<i>(Please enter a negative or credit balance)</i>	\$-	\$-	\$-	\$-
TOTAL	\$-	\$-	\$-	\$-

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?
- 7-2 Does the entity have a volunteer firemen's pension plan?

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 12?

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.?
-
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

Fund Name	Budget
2017	\$39,443
2018	\$58,155
2019	\$50,000

PART 9 - TAXPAYER'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(1)(b)?

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

10-1

Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2

Has the entity changed its name in the past or current year?

If yes: Please list the NEW name & PRIOR name:

10-3

Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4

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:

10-5

Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the

If yes: Date Filed:

10-6

Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	0.50
Total mills	0.50

-
0.50
0.50

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.

Board Member	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: _____
1	James Murphy	I <u>James Murphy</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>[Signature]</u> Date: <u>3/27/19</u>
2	Brenda Brown	I <u>Brenda Brown</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>[Signature]</u> Date: <u>3-29-19</u>
3	Jennifer Shepherd	I <u>Jennifer Shepherd</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>[Signature]</u> Date: <u>3/27/19</u>
4	Rick Wamsley	I <u>Richard L Wamsley</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>[Signature]</u> Date: <u>3-27-19</u>
5		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: _____
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: _____
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: _____

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 2018 FOR the **North Park Conservation District**, STATE OF COLORADO.

WHEREAS, the **North 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

(1)WHEREAS, neither revenue nor expenditures for **North Park Conservation District** exceeded \$100,000 for Fiscal Year 2018; and

WHEREAS, an application for exemption from audit for **North Park Conservation** has been prepared by **Kendall Silverberg**, the **District Manager** 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 **District Board** of the **North Park Conservation District** that the application for exemption from audit for **North Park Conservation District** for the Fiscal Year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the **District Board** of the **North Park Conservation District**; that those members of the **District Board** 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 **North Park Conservation** for the fiscal year ended December 31, 2018.

ADOPTED THIS 27th day of March, A.D. 2019.

NORTH PARK CONSERVATION DISTRICT
PO Box 1136



WALDEN, CO 80480

Jim Murphy
NPCD Chairman

Kendall Silverberg
NPCD District Manager

Meeting Held March 27th, 2019 at 5:00 pm

Members of Governing Body:

Signature(s)

James Murphy

J. A. Murphy

Rick Wamsley

Rick Wamsley

Brenda Brown

Brenda Brown

Jennifer Shepherd

Jennifer Shepherd

Wade Allnutt

absent