

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Byers Park and Recerational District
PO Box 115
Byers, CO 80103-0115

For the Year Ended
12/31/2018
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Rita Davis
720-202-0656
twisterhill65@yahoo.com

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

Donna Contento
Public Accountant
Driftwood Accounting Service LLC
PO Box 358, Strasburg, CO 80136-0358
303-622-9568
3/20/2019
Preparer of the Application for Exemption from Audit

PREPARER (SIGNATURE REQUIRED)

Donna Contento

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:

P

RECEIVED
March 29, 2019
Office of the State Auditor

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund ,

NOTE: Attach additional sheets as necessary.

		Governmental Funds		Proprietary/Fiduciary Funds		
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 54,055	\$ 31,680	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
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	\$ -	\$ -
1-5		\$ -	\$ -		\$ -	\$ -
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -
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) TOTAL ASSETS	\$ 54,055	\$ 31,680	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 54,055	\$ 31,680	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ 2,868	\$ -	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	TOTAL CURRENT LIABILITIES	\$ 2,868	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -
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	\$ 2,868	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 48,687	\$ -	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...] TABOR \$2500	\$ 2,500	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ -	\$ 38,038	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 2,500	\$ 38,038	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
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	\$ 54,055	\$ 38,038	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	\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		
		Fund*	Fund*	Fund*	Fund*	
Line #	Description			Description		
Tax Revenue						
2-1	Property [Include mills levied in Question 10-6]	\$ 60,962	\$ -	Property [Include mills levied in Question 10-6]	\$ -	\$ -
2-2	Specific Ownership	\$ 1,433	\$ -	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	\$ 62,395	\$ -	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)	\$ -	\$ 14,236	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	\$ 7,800	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ 24,336	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ 2,420	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	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...]:	\$ 330	\$ -	All Other [specify...]:	\$ -	\$ -
2-23		\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 97,281	\$ 14,236	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -
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	\$ 97,281	\$ 14,236	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -
						GRAND TOTALS
						\$ 111,517

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
Expenditures				Expenditures		
3-1	General Government	\$ 14,250	\$ -	General Operating & Administrative	\$ - \$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ - \$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ - \$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ - \$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ - \$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ - \$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ - \$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ - \$ -	
3-9	Culture and Recreation	\$ 92,209	\$ 14,236	Supplies	\$ - \$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ - \$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ - \$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ - \$ -	
3-13		\$ -	\$ -		\$ - \$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ - \$ -	
	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	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 106,459	\$ 14,236	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ - \$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ - \$ -	\$ 120,695
3-24	Interfund Transfers out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ - \$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ - \$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ - \$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ - \$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ - \$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ - \$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (9,178)	\$ -	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	\$ - \$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 11,678	\$ 38,038	Net Position, January 1 from December 31 prior year report	\$ - \$ -	
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.	\$ 2,500	\$ 38,038	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ - \$ -	

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.

- 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)

	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.

- 4-5 Does the entity have any authorized, but unissued, debt? YES ☐ NO ☒
 If yes: How much? \$ -
 Date the debt was authorized: _____
- 4-6 Does the entity intend to issue debt within the next calendar year? YES ☐ NO ☒
 If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES ☐ NO ☒
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES ☐ NO ☒
 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? YES ☐ NO ☐
 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	\$ 85,735	
5-2 Certificates of deposit		
TOTAL CASH DEPOSITS		\$ 85,735

Please use this space to provide any explanations or comments:

Investments (if investment is a mutual fund, please list underlying investments):

5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ -
	TOTAL CASH AND INVESTMENTS		\$ 85,735

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

YES

NO

Please use this space to provide any explanations or comments:

6-1 Does the entity have capitalized 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 for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 26,439	\$ -	\$ -	\$ 26,439
Machinery and equipment	\$ 2,400	\$ -	\$ -	\$ 2,400
Furniture and fixtures	\$ 11,500	\$ -	\$ -	\$ 11,500
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 1,000	\$ -	\$ -	\$ 1,000
Other (explain):	\$ 7,130	\$ -	\$ -	\$ 7,130
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 48,469	\$ -	\$ -	\$ 48,469

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

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?

☐

☒

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 1?

\$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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

YES	NO	N/A
☒	☐	☐
☒	☐	☐

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	\$ 79,904
Conservation Trust Fund	\$ 15,000
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- 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

YES	NO
☐	☐

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

- 10-1 Is this application for a newly formed governmental entity?

YES	NO
☐	☒

Please use this space to provide any explanations or comments:

If yes:

Date of formation:

- 10-2 Has the entity changed its name in the past or current year?

YES	NO
☐	☒

If Yes:

NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district?

YES	NO
☒	☐

- 10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services?

YES	NO
☐	☒

If yes: List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy?

YES	NO
☒	☐

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

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:

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 85,735	Unrestricted Fund Balan	\$ -	Total Tax Revenue	\$ 62,395	
Current Liabilities	\$ 2,868	Total Fund Balance	\$ 2,500	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 48,687	PY Fund Balance	\$ 11,678	Total Revenue	\$ 111,517	
		Total Revenue	\$ 97,281	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 106,459	Total Debt Service Interest	\$ -	
Governmental		Interfund In	\$ -			
Total Cash & Investments	\$ 85,735	Interfund Out	\$ -	Enterprise Funds		
Transfers In	\$ -	Proprietary		Net Position	\$ -	
Transfers Out	\$ -	Current Assets	\$ -	PY Net Position	\$ -	
Property Tax	\$ 60,962	Deferred Outflow	\$ -	Government-Wide		
Debt Service Principal	\$ -	Current Liabilities	\$ -	Total Outstanding Debt	\$ -	
Total Expenditures	\$ 120,695	Deferred Inflow	\$ -	Authorized but Unissued	\$ -	
Total Developer Advances	\$ -	Cash & Investments	\$ -	Year Authorized	\$ -	
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?

☐

☐

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.

Board Member	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: _____
1	Rita Davis	I, Rita Davis, 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>Rita Davis</u>	Date: <u>3/23/19</u>
2	Shirley Gunter	I, Shirley Gunter, 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: _____
3	Robin Metcalf	I, Robin Metcalf, 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>Robin Metcalf</u>	Date: <u>3-23-19</u>
4	John Walls	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 <u>John Walls</u>	Date: <u>3-27-19</u>
5	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: _____
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: _____
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: _____

Driftwood Accounting Service LLC

P.O. BOX 358
56841 COLFAX AVE.
STRASBURG, CO. 80136

DONNA CONTENTO, PA
KERRY HART-LAWSON
LINDSEY LAWSON

(303) 622-9568
(303) 622-9569 FAX
driftwoodllc@aol.com

Accountant's Compilation Report

Board of Directors
Byers Park and Recreation District
Arapahoe and Adams Counties, Colorado

Management is responsible for the accompanying budget of revenues, expenditures and fund balances of Byers Park and Recreation District for the year ending December 31, 2018 included in the accompanying prescribed form (the Application for Exemption from Audit). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements or other financial information included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matters

The Application for Exemption from Audit is presented in accordance with the requirements of the State of Colorado's Office of the state Auditor, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

We are not independent with respect to Byers Park and Recreation District.

Driftwood Accounting Service LLC

Strasburg, Colorado
March 20, 2019