

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT	MIDDLE PARK CONSERVATION DISTRICT
ADDRESS	106 S. 2ND STREET
	PO BOX 265
	KREMMLING, CO 80459
CONTACT PERSON	KATLIN MILLER, DISTRICT MANAGER
PHONE	970-724-3456, ext 4
EMAIL	MIDDLEPARKCD@GMAIL.COM
FAX	N/A

For the Year Ended  
12/31/2019  
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:	Timothy L Day
TITLE	CPA
FIRM NAME (if applicable)	Day & Associates, PC
ADDRESS	PO Box 612 Fraser, CO 80442
PHONE	970-726-9709
DATE PREPARED	2/3/2020
RELATIONSHIP TO ENTITY	Independent CPA

**PREPARER (SIGNATURE REQUIRED)**

*Timothy L Day CPA*

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*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 62,426	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 109,019	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 1,586	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -	Other Current Assets	\$ 8,299	\$ -
1-5		\$ -	\$ -			
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ 181,330	\$ -
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>	\$ -	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 181,330	\$ -
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>	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 181,330	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 86	\$ -
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	\$ 763	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 8,358	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 9,207	\$ -
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>	\$ 9,207	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 5,164	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 166,959	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ -	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 172,123	\$ -
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>	\$ -	\$ -	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>	\$ 181,330	\$ -

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*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				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 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	Add lines 2-1 through 2-7 <b>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	\$ 58,278	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 77,013	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 2,521	\$ -		
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	\$ 1,544	\$ -		
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 139,356	\$ -		
<b>Other Financing Sources</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	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -		
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 139,356	\$ -	<b>GRAND TOTALS</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/EXPENSES

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>Expenditures</b>				<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 569	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 34,878	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 2,773	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 1,593	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 342	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 347	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [Scholarship & Miscellaneous Expenses]	\$ 660	\$ -	
3-13		\$ -	\$ -	Expenses of Goods/Services Provided	\$ 62,265	\$ -	
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		\$ -	\$ -	Grant Expenses	\$ 25,000	\$ -	
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ -	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENSES</b>	\$ 128,427	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 128,427
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) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	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	\$ 10,929	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 161,194	\$ -	
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.	\$ -	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 172,123	\$ -	

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                       |
|--|--------------------------|--------------------------|
| 4-1 Does the entity have outstanding debt?                                   | <input type="checkbox"/> | <input 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 type="checkbox"/> |
| 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"/> |
| 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"/> |
| What is the amount outstanding?  | \$ -                     |                          |
| 4-8 Does the entity have any lease agreements?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 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	\$ 62,426	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 62,426
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 Colotrust	\$ 109,019	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 109,019
TOTAL CASH AND INVESTMENTS		\$ 171,445

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 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 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?  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

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

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

\*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?  YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES  NO
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

	\$ -
--	------

State contribution amount:

	\$ -
--	------

Other (gifts, donations, etc.):

	\$ -
--	------

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

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

- |     |  | 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/Expenses
GENERAL FUND	\$ 274,998
	\$ -
	\$ -
	\$ -

## 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)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

## 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?                    | <input type="checkbox"/>           | <input checked="" type="checkbox"/> |
| If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>                       |  |                                    |                                     |
| 10-2  | Has the entity changed its name in the past or current year?                   | <input type="checkbox"/>           | <input checked="" type="checkbox"/> |
| If Yes: NEW name <input style="width: 350px; height: 20px;" type="text"/>                                 |  |                                    |                                     |
| PRIOR name <input style="width: 350px; height: 20px;" type="text"/>                                       |  |                                    |                                     |
| 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 type="checkbox"/>           | <input checked="" type="checkbox"/> |
| <input style="width: 450px; height: 20px;" type="text"/>  |  |                                    |                                     |
| 10-5  | Does the entity have an agreement with another government to provide services? | <input type="checkbox"/>           | <input checked="" type="checkbox"/> |
| If yes: List the name of the other governmental entity and the services provided:                         |  |                                    |                                     |
| <input style="width: 450px; height: 20px;" type="text"/>  |  |                                    |                                     |
| 10-6  | Does the entity have a certified mill levy?                                    | <input type="checkbox"/>           | <input checked="" type="checkbox"/> |
| If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): |  |                                    |                                     |
|   | Bond Redemption mills  | <input type="text" value="0.000"/> |                                     |
|   | General/Other mills  | <input type="text" value="0.000"/> |                                     |
|   | Total mills  | <input type="text" value="0.000"/> |                                     |

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

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$	171,445	Unrestricted Fund Balan \$	-	Total Tax Revenue \$	-
Current Liabilities	\$	9,207	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 \$	-		
<b>Governmental</b>			- Interfund Out \$	-	<b>Enterprise Funds</b>	
Total Cash & Investments	\$		- <b>Proprietary</b>		Net Position	\$ 172,123
Transfers In	\$		- Current Assets \$	181,330	PY Net Position	\$ 161,194
Transfers Out	\$		- Deferred Outflow \$	-	<b>Government-Wide</b>	
Property Tax	\$		- Current Liabilities \$	9,207	Total Outstanding Debt	\$ -
Debt Service Principal	\$		- Deferred inflow \$	-	Authorized but Unissued	\$ -
Total Expenditures	\$		- Cash & Investments \$	171,445	Year Authorized	1/0/1900
Total Developer Advances	\$		- Principal Expense \$	-		
Total Developer Repayments	\$					

**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 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 body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual 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 members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

#	Full Name	Signature and Date
1		I, <u>DEB WOOD</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 _____ Date: _____ My term Expires: <u>2020</u>
2		I, <u>JAY YUSTI</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 _____ Date: _____ My term Expires: <u>2020</u>
3		I, <u>JUSTIN FOSHA</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 _____ Date: _____ My term Expires: <u>2022</u>
4		I, <u>JOHN LONGHILL</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 _____ Date: _____ My term Expires: <u>2020</u>
5		I, <u>BRIEN ROSE</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 _____ Date: _____ My term Expires: <u>2022</u>
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: _____
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: _____

121 If you plan to submit this form electronically, have you read the new Electronic Signatures 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 requirements in Section 29-1-604(1), 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 accomplished 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 transmitted 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.
- Officials of the State Auditor staff will not coordinate obtaining signatures.

- The application for exemption from audit form created by our office includes a checkbox for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:
  - Submit the application in hard copy via the US Mail including original signatures.
  - Submit the application electronically via email and other.
  - Include a copy of an adopted resolution that documents formal approval by the Board or include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Before the certification and approval of the governing body, by signing each individual member is certifying they are a duly elected or appointed officer of the local government under the provisions of the Colorado State Constitution. A local signing member certifies that the application for exemption from audit has been prepared in accordance with Section 29-1-604 C.R.S. which states that a governmental agency with the use and signatures of § 2-1000 or less must be an agency prepared by an independent or with knowledge of governmental accounting compared to the fact of their knowledge and to records and that the attached pages if needed.

Deborah Wood

I, DEB WOOD, 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 Deborah Wood Date 2-28-2020  
My term Expires 2022

Jay Yust

I, JAY YUST, 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 Jay Yust Date 2-29-20  
My term Expires 2022

Justin Fosha

I, JUSTIN FOSHA, 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 Justin Fosha Date 2/28/20  
My term Expires 2022

John Longhill

I, JOHN LONGHILL, 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 John Longhill Date 2-28-2020  
My term Expires 2022

Brien Rose

I, BRIEN ROSE, 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 Brien Rose Date 2-28-20  
My term Expires 2022

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 \_\_\_\_\_

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 \_\_\_\_\_



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 2019 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 2019; and

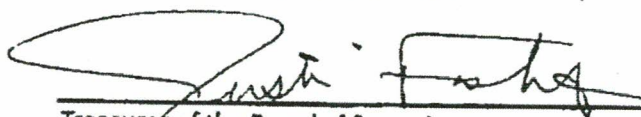
WHEREAS, an application for exemption from audit for MIDDLE PARK CONSERVATION DISTRICT has been prepared by Tim Day of Day & Associates, an independent accountant with knowledge of governmental accounting; and

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, 2019, 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, 2019.

ADOPTED THIS 28<sup>th</sup> day of FEBRUARY, A.D. 2020.

  
Chairman of the Board of Supervisors

  
Treasurer of the Board of Supervisors