

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Valley Metropolitan Recreation District  
P.O. Box 6  
Hoehne, Colorado 81046

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Kelli Van Matre  
719-859-2523

### 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  
DATE PREPARED

Mike Dixon  
Shareholder  
Dixon, Waller & Co., Inc.  
164 E Main St  
719-846-9241  
3/11/2020

### PREPARER (SIGNATURE REQUIRED)

*Mike Dixon*      *Dixon, Waller & Co., Inc.*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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RECEIVED

Office of the State Auditor

April 1, 2020

## 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 10-5)	\$ 27,124	
2-2	Specific ownership	\$ 5,481	
2-3	Sales and use	\$ -	
2-4	Other (specify): Penalty, Int net TIF	\$ 90	
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 (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 309	
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 (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	<b>\$ 33,004</b>	

## PART 3 - EXPENDITURES/EXPENSES

**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	\$ 382	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 4,600	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,885	
3-7	Accounting and legal fees	\$ 910	
3-8	Repair and maintenance	\$ 2,251	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ 4,594	
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): Rent	\$ 1,800	
3-24	Treasurer Fee	\$ 530	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 16,952</b>	

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?<br>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:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | <input type="checkbox"/> | <input type="checkbox"/>            |

- |     |  |     |    |
|-----|--|-----|----|
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | Yes | No |
|-----|--|-----|----|

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

\*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?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? <div style="border: 1px solid black; width: 100px; text-align: right; padding: 2px;">\$ -</div>                           |                          |                                     |
|         | Date the debt was authorized: <div style="border: 1px solid black; width: 100px; height: 15px;"></div>                              |                          |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? <div style="border: 1px solid black; width: 100px; text-align: right; padding: 2px;">\$ -</div>                           |                          |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? <div style="border: 1px solid black; width: 100px; text-align: right; padding: 2px;">\$ -</div>     |                          |                                     |
| 4-8     | Does the entity have any lease agreements?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is being leased? <div style="border: 1px solid black; width: 100%; height: 15px;"></div>                                       |                          |                                     |
|         | What is the original date of the lease? <div style="border: 1px solid black; width: 100%; height: 15px;"></div>                     |                          |                                     |
|         | Number of years of lease? <div style="border: 1px solid black; width: 100%; height: 15px;"></div>                                   |                          |                                     |
|         | Is the lease subject to annual appropriation?   | <input type="checkbox"/> | <input type="checkbox"/>            |
|         | What are the annual lease payments? <div style="border: 1px solid black; width: 100px; text-align: right; padding: 2px;">\$ -</div> |                          |                                     |

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	\$ 93,439	
5-2 Certificates of deposit	\$ 21,295	
<b>Total Cash Deposits</b>		<b>\$ 114,734</b>
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ 114,734</b>

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?  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:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 6,213	\$ -	\$ -	\$ 6,213
Machinery and equipment	\$ 162,832	\$ -	\$ -	\$ 162,832
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Fencing	\$ 6,900	\$ -	\$ -	\$ 6,900
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 175,945</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,945</b>

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?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No
- If yes: Who administers the plan?  Yes       No

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 \$ -

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.?  Yes       No       N/A
- 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

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

Fund Name	Budgeted Expenditures/Expenses
General	\$ 15,493

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

Please answer the following question by marking in the appropriate box

- |            |   | Yes                                 | No                       |
|------------|---|-------------------------------------|--------------------------|
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|            | 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                                  |
|-------------|---|-------------------------------------|-------------------------------------|
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Date of formation: <input style="width: 450px;" type="text"/>   |                                     |                                     |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Please list the NEW name & PRIOR name:<br><input style="width: 600px;" type="text"/>                                    |                                     |                                     |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|             | Please indicate what services the entity provides:<br><input style="width: 600px;" type="text"/>                        |                                     |                                     |
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b>                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | List the name of the other governmental entity and the services provided:<br><input style="width: 600px;" type="text"/> |                                     |                                     |
| <b>10-5</b> | <b>Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during</b>                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Date Filed: <input style="width: 450px;" type="text"/>  |                                     |                                     |
| <b>10-6</b> | <b>Does the entity have a certified Mill Levy?</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes:     | Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):                      |                                     |                                     |

Bond Redemption mills	-
General/Other mills	2.940
<b>Total mills</b>	<b>2.940</b>

Please use this space to provide any explanations or comments:

Print the names of ALL members of current governing body below.  
Print Board Member's Name

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

Board Member 1	Kelli Van Matre	I Kelli Van Matre , 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>Kelli Van Matre</u> Date:03-11-2020 My term Expires:5/2022
Board Member 2	Abby Gallegos	I Abby Gallegos , 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>Abby Gallegos</u> Date:03-11-2020 My term Expires:05/2022
Board Member 3	Anthony Arnold	I Anthony Arnold , 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>Anthony Arnold</u> Date:03-11-2020 My term Expires:05/2020
Board Member 4	Arthur Gallegos	I Arthur Gallegos , 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:03-11-2020 My term Expires:05/2020
Board Member 5	Barbara McKnight	I Barbara McKnight , 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>Barbara McKnight</u> Date:03-11-2020 My term Expires:05/2020
Board Member 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: _____ My term Expires: _____
Board Member 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: _____ My term Expires: _____