APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

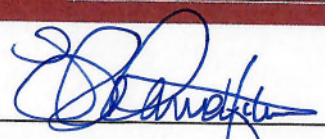
NAME OF GOVERNMENT	Huerfano Parks and Recreation District	For the Year Ended 12/31/21 or fiscal year ended:
ADDRESS	PO Box 1201	
	Walsenburg, CO 81089	
CONTACT PERSON	Terry A Amalfitano	
PHONE	303-875-0576	
EMAIL	taamalfitano@msn.com	
FAX		

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:	Terry A Amalfitano
TITLE	Principal
FIRM NAME (if applicable)	Executive Rescue LLC
ADDRESS	320 S Main St, PO Box 1094, La Veta, CO 81055
PHONE	303-875-0576
DATE PREPARED	02/26/2022

PREPARER (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
	☑	☐

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	$ -	
2-4		Other (specify):	$ -	
2-5	Licenses and permits		$ -	
2-6	Intergovernmental:	Grants	$ -	
2-7		Conservation Trust Funds (Lottery)	$ 41,623	
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		$ 67	
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)	TOTAL REVENUE	$ 41,690	

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	$ 807	
3-2	Salaries	$ -	
3-3	Payroll taxes	$ -	
3-4	Contract services	$ -	
3-5	Employee benefits	$ -	
3-6	Insurance	$ 2,063	
3-7	Accounting and legal fees	$ 4,866	
3-8	Repair and maintenance	$ -	
3-9	Supplies	$ -	
3-10	Utilities and telephone	$ -	
3-11	Fire/Police	$ -	
3-12	Streets and highways	$ -	
3-13	Public health	$ -	
3-14	Capital outlay	$ -	
3-15	Utility operations	$ -	

3-16	Culture and recreation		$ -
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): Mini Grants		$ 63,664
3-24			$ -
3-25			$ -
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES		$ 71,400

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.	☐	☑
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☐

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?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☑
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?		☐	☑
	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	$ 129,261	
5-2	Certificates of deposit	$ -	
	Total Cash Deposits		$ 129,261
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	

		$ -		
	Total Investments		$ -	
	Total Cash and Investments		$ 129,261	
	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.?	☐	☐	☑
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 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	$ 86,207	$ -	$ 86,207	$ -
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain): Tool Shed	$ 400	$ -	$ -	$ 400
Accumulated Depreciation	$ -	$ -	$ -	$ -
TOTAL	$ 86,607	$ -	$ 86,207	$ 400

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" firefighters' pension plan?	☐	☑
7-2	Does the entity have a volunteer firefighters' 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?

$ -

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:**

Governmental/Proprietary Fund Name	Total Appropriations By Fund
CTF	$ 30,000
General Fund	$ 4,440

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(5)]?** 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**	☐	☑
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	-
Total mills	-

Please use this space to provide any explanations or comments:

	Print the names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name ~~Keri Powers~~ Michele George Appel - Treasurer	I Michele George Appel, 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 Michele George Appel Date: 3-9-2022 My term Expires:
Board Member 2	Print Board Member's Name Chris Silks	I Chris Silks, 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 Chris Silks Date: 3/9/22 My term Expires:
Board Member 3	Print Board Member's Name Brian LeLander	I BRIAN LALANDER, 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 Brian LaLander Date: 3/16/22 My term Expires:
Board Member 4	Print Board Member's Name Deb Nott	I DEBORAH K. NOTT, 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: 3-16-22 My term Expires:
Board Member 5	Print Board Member's Name Connor Orr	I Conor Orr, 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: 03.09.2022 My term Expires:
Board Member 6	Print Board Member's Name Josie Boynton	I Josie Boynton, 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: 3/16/2022 My term Expires:
Board Member 7	Print Board Member's Name ~~Michelle George Appel~~ Keri Powers Board Chair	I Keri Powers, 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 Keri Powers Date: 3/16/22 My term Expires:

RESOLUTION FOR EXEMPTION FROM AUDIT
22-01
(Pursuant to C.R.S. 29-1-604)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 FOR THE HUERFANO PARKS AND RECREATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Huerfano Parks and Recreation District wishes to claim exemption from the Audit requirements pursuant to C.R.S. 29-1-603; AND

WHEREAS, C.R.S. 29-1-604 states that any local government where neither revenue or expenditures exceeds five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of C.R.S. 29-1-603; AND

WHEREAS, neither revenues nor expenditures for Huerfano Parks and Recreation District exceeded 100,000 for fiscal year 2021, AND

WHEREAS, an application for exemption from audit for Huerfano Parks and Recreation District has been prepared by Terry A. Amalfitano, a person with knowledge of governmental accounting; AND

WHEREAS, said application from exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of the Huerfano Parks and Recreation District that the application for exemption from audit for fiscal year ending December 31, 2021 has been personally reviewed and is hereby approved by a majority of the Board of the Huerfano Parks and Recreation District, that those members 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 Huerfano Parks and Recreation District for Fiscal year ending December 31, 2021.

ADOPTED THIS 9th day of March, 2022.

Attest;

Keri Powers, Chairwoman
Huerfano Parks and Recreation District

Dated: March 9, 2022

Josephine Boynton, Secretary

Huerfano Parks and Recreation District

PRINT NAMES OF GOVERNING BODY	SIGNATURE
Josie Boynton	
BRIAN LALANDER	
Chris Silks	
Michele George Appel	
DEBORAH K. NOTT	
Keri Powers	
Conor Orr	