

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Campo Park and recreation District
Box 59
Campo, Co. 81029

For the Year Ended
12/31/22
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Sherrie Ownbey

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

Sherrie Ownbey
Secretary/treasurer

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)	\$ 13,322	
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)	\$ 1,516	
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	\$ -	
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	\$ 125	
2-21	Other (specify): Reimbursements and interest	\$ 460	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 15,423	

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	\$ -	
3-2	Salaries	\$ 1,200	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 40	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,136	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 168	
3-9	Supplies	\$ 185	
3-10	Utilities and telephone	\$ 3,924	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ 1,500	
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): Community Christmas treats/activity for students	\$ 1,053	
3-24	Bond	\$ 115	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 9,321	

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	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	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	\$ 49,996	
5-2	Certificates of deposit	\$ 2,937	
	Total Cash Deposits		\$ 52,933
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 52,933

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 AND RIGHT-TO-USE 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: ☒ ☐

Complete the following capital & right-to-use assets table:		Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land		\$ 4,200	\$ -	\$ -	\$ 4,200
Buildings		\$ 42,467	\$ -	\$ -	\$ 42,467
Machinery and equipment		\$ 350	\$ 1,500	\$ 350	\$ 1,500
Furniture and fixtures		\$ 6,476	\$ -	\$ -	\$ 6,476
Infrastructure		\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Other (explain): kitchen supplies		\$ 2,200	\$ -	\$ -	\$ 2,200
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 55,693	\$ 1,500	\$ 350	\$ 56,843

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
Campo Park and Recreation general fund	\$ 61,312

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

0.724

0.724

Please use this space to provide any explanations or comments:

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 2022 FOR THE **(CAMPO PARK AND RECREATION DISTRICT)**, STATE OF COLORADO.

WHEREAS, the **(BOARD OF DIRECTORS)** of **(CAMPO PARK AND RECREATION 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 seven hundred and fifty 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 **(CAMPO PARK AND RECREATION DISTRICT)**, exceed \$100,000.00 for fiscal year 2022; and

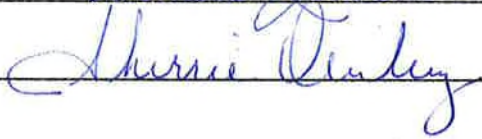
WHEREAS, an application for exemption from audit for **(CAMPO PARK AND RECREATION DISTRICT)**, has been prepared by Sherrie Ownbey, a person skilled in governmental accounting; and

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 DIRECTORS)** of the **(CAMPO PARK AND RECREATION DISTRICT)** that the application for exemption from audit for **(CAMPO PARK AND RECREATION DISTRICT)** for the Fiscal Year ended **December, 2022**, has been personally reviewed and is hereby approved by a majority of the **(CAMPO BOARD OF DIRECTORS)** of the **(CAMPO PARK AND RECREATION DISTRICT)**; that those members of the **(CAMPO BOARD OF DIRECTORS)** 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 **(CAMPO PARK AND RECREATION DISTRICT)** for the fiscal year ended **December, 2022**.

ADOPTED THIS 26 of March, A.D.2023

President 

Secretary 

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	Sherrie Ownbey	I <u>Sherrie Ownbey</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>Sherrie Ownbey</u> Date: <u>3-26-23</u> My term Expires: <u>2025</u>
Board Member 2	Brianna Billings	I <u>Brianna Billings</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>Brianna Billings</u> Date: <u>3-26-23</u> My term Expires: <u>2023</u>
Board Member 3	Donitta Johnson	I <u>Donitta Johnson</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>Donitta Johnson</u> Date: <u>3-26-23</u> My term Expires: <u>2025</u>
Board Member 4	William Howell	I <u>William Howell</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>William Howell</u> Date: <u>3-26-2023</u> My term Expires: <u>2025</u>
Board Member 5	Paige LeBlanc	I <u>Paige LeBlanc</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>Paige LeBlanc</u> Date: <u>3-26-2023</u> My term Expires: <u>2023</u>
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: _____