

Submission was successfully created.

**Office of the State Auditor**  
Local Government Audit Division

**2022 Exemption submission for Huerfano Parks & Recreation  
#3439.00**

**Submission Type** Exemption

**Submission Year** 2022

**Submission Status** Submitted

**Local Government** Huerfano Parks & Recreation District #3439.00

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

Huerfan Parks and Recreation District  
PO Box 1201  
Walsenburg, CO 81089

For t  
or fis

CONTACT PERSON  
PHONE  
EMAIL

Nancy Palmer  
719-846-3365  
nancy@wilklowassociates.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 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

Nancy Palmer  
CPA  
Wilklow & Associates, CPA, P.C.  
127 N Commercial St., Suite 208, Trinidad, CO 81082  
719-846-3365  
5/15/23  
Accountant

**PREPARER (SIGNATURE REQUIRED)**



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		
		CTF	Fund*		General Operating	HCRC Restricted	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 124,660	\$ -	Cash & Cash Equivalents	\$ 17,798	\$ 10,062	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -				
1-7	Tool Shed Community Garden	\$ 400	\$ -	<b>Total Current Assets</b>	\$ 17,798	\$ 10,062	
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 125,060	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 17,798	\$ 10,062	
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>			
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 125,060	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 17,798	\$ 10,062	
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>			
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted [specify...]	\$ 124,660	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 17,798	\$ 10,062	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 124,660	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 17,798	\$ 10,062	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 124,660	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 17,798	\$ 10,062	

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		CTF	Fund*		General Operating	HCRC Restricted	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
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	\$ 43,510	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 50	\$ -	Interest/Investment Income	\$ 10	\$ 6	
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		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 43,560	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 10	\$ 6	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 43,560	\$ -	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 10	\$ 6	

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 Division at (303) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		GTF	Fund*		General Operating	HCRC Restricted
	<b>Expenditures</b>			<b>Expenses</b>		
3-1	General Government	\$ -	\$ -	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	\$ 2,002	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 1,228	\$ 1,350
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ 15,000	\$ -	Supplies	\$ 74	\$ -
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	Other [specify...]	\$ 505	\$ 560
3-13		\$ -	\$ -		\$ 28	\$ -
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service			Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
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	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$ 15,000	\$ -	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENSES</b>	\$ 3,837	\$ 1,910
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ 131	\$ -	Depreciation/Amortization	\$ -	\$ -
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	<b>(Add lines 3-23 through 3-28)</b> <b>TOTAL</b> <b>TRANSFERS AND OTHER EXPENDITURES</b>	\$ 131	\$ -	<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -
3-30	<b>Excess (Deficiency) of Revenues and Other Financing Sources</b> <b>Over (Under) Expenditures</b> <b>Line 2-30, less line 3-22, less line 3-29</b>	\$ 28,429	\$ -	<b>Net Increase (Decrease) in Net Position</b> <b>Line 2-29, less line 3-22, plus line 3-29, less line 3-23</b>	\$ (3,827)	\$ (1,905)
3-31	<b>Fund Balance, January 1 from December 31 prior year report</b>	\$ -	\$ -	<b>Net Position, January 1 from December 31 prior year report</b>	\$ -	\$ -
3-32	<b>Prior Period Adjustment (MUST explain)</b>	\$ -	\$ -	<b>Prior Period Adjustment (MUST explain)</b>	\$ -	\$ -
3-33	<b>Fund Balance, December 31</b> <b>Sum of Lines 3-30, 3-31, and 3-32</b> <b>This total should be the same as line 1-37.</b>	\$ 28,429	\$ -	<b>Net Position, December 31</b> <b>Sum of Lines 3-30, 3-31, and 3-32</b> <b>This total should be the same as line 1-37.</b>	\$ (3,827)	\$ (1,905)

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 assistance.

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any e

- 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
- \_\_\_\_\_

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	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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 [Section 29-1-605(2) C.R.S.]?  YES       NO
- How much? \$ -
- If yes: Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO
- 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

Please use this space to provide any explanat

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 152,520	
5-2	Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>			<b>\$ 152,520</b>
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>			
		\$ -	
5-3		\$ -	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>			<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>			<b>\$ 152,520</b>

- 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 AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanation

- 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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 136,910	\$ -	\$ -	\$ 136,910
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (136,510)	\$ -	\$ -	\$ (136,510)
<b>TOTAL</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>

6-4

Complete the following Capital & Right-To-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

YES                      NO

Please use this space to provide any explanation

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  YES                       NO
- 7-2 Does the entity have a volunteer firefighters' 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 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 explanation

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
	\$ -
	\$ -
	\$ -
	\$ -

## 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 explanation

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.

## 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"/> |

Please use this space to provide any explanation

If yes: Date of formation:

- |      |  |                          |                                     |
|------|--|--------------------------|-------------------------------------|
| 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   
 PRIOR name

- |      |  |                          |                                     |
|------|--|--------------------------|-------------------------------------|
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|--|--------------------------|-------------------------------------|

10-4 Please indicate what services the entity provides:

- |      |  |                          |                                     |
|------|--|--------------------------|-------------------------------------|
| 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:

- |      |   |                          |                                     |
|------|---|--------------------------|-------------------------------------|
| 10-6 | Does the entity have a certified mill levy? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|---|--------------------------|-------------------------------------|

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
<b>Total mills</b>	<b>0.000</b>

Please use this space to provide any additional explanations or comments not previously included:

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 c

Board Member	Print Board Member's Name	I _____, attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 1	Keri Powers	I <u>Keri Powers</u> , attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed <u>Keri Powers</u> Date: <u>6-22-23</u> My term Expires: _____
Board Member 2	Michelle George Appel	I _____, attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed <u>Michelle George Appel</u> Date: <u>6/22/23</u> My term Expires: _____
Board Member 3	Chris Silks	I _____, attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed <u>Chris Silks</u> Date: <u>6/22/23</u> My term Expires: _____
Board Member 4	Brian LeLander	I _____, attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed <u>Vacant-resigned</u> Date: _____ My term Expires: _____
Board Member 5	<del>Bob Natt</del> Ken Saydak	I _____, attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Connor Orr	I <u>Connor Orr</u> , attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed <u>Connor Orr</u> Date: <u>06.22.2023</u> My term Expires: _____
Board Member 7	Josie Boynton	I <u>Josephine Boynton</u> , attest I am a duly elected or appointed member, and that I have personally reviewed and approve this application for from audit. Signed <u>Josie Boynton</u> Date: <u>7/10/2023</u> My term Expires: _____

**RESOLUTION FOR EXEMPTION FROM AUDIT**

**23-06**

**(Pursuant to C.R.S. 29-1-604)**

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 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 2022, AND

WHEREAS, an application for exemption from audit for Huerfano Parks and Recreation District has been prepared by Wilklow & Associates, C.P.S., persons 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, 2022 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, 2022.

ADOPTED THIS 22 day of June 2023, 2023.

Attest;

  
Keri Powers, At-Large - Chairwoman  
Huerfano Parks and Recreation District