

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

Campo Park and Recreation District  
PO Box 59  
Campo, Co. 81029

**For the Year Ended  
12/31/23  
or fiscal year ended:**

**CONTACT PERSON  
PHONE  
EMAIL**

Sherrie Ownbey  
  
sherrieownbey@hotmail.com

### 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**

Sherrie Ownbey  
Treasurer  
  
7323 Hwy 287 Campo, Co.81029

**PREPARER (SIGNATURE REQUIRED)**

**DATE PREPARED**

*Sherrie Ownbey*

3-24-24

**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)	\$ 14,254	
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)	\$ 1,742	
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	\$ -	
2-21	Other (specify): interest	\$ 56	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 16,052	

## 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	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,006	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 381	
3-9	Supplies	\$ 973	
3-10	Utilities and telephone	\$ 3,989	
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	\$ 175	
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 project	\$ 508	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 8,232	

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.  Yes       No
- 4-2 Is the debt repayment schedule attached? If no, MUST explain below:  Yes       No

- 4-3 Is the entity current in its debt service payments? If no, MUST explain below:  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	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end 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?  Yes       No

\$ -

Date the debt was authorized:

- 4-6 Does the entity intend to issue debt within the next calendar year?  
If yes: How much?  Yes       No

\$ -

- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  
If yes: What is the amount outstanding?  Yes       No

\$ -

- 4-8 Does the entity have any lease agreements?  
If yes: What is being leased?  Yes       No

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?

\$ -

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## 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	\$ 58,041	
5-2	Certificates of deposit	\$ 2,941	
	<b>Total Cash Deposits</b>		<b>\$ 60,982</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>\$ 60,982</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.?  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.)?  Yes       No       N/A

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	\$ 1,500	\$ -	\$ -	\$ 1,500
Furniture and fixtures	\$ 6,476	\$ -	\$ 200	\$ 6,276
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): kitchen supplies	\$ 2,200	\$ -	\$ -	\$ 2,200
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 56,843</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 56,643</b>

\*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

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

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

Part 7 - 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.? If no, MUST explain:

- 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 District General fund	\$ 69,005

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

Please answer the following question by marking in the appropriate box

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

	Yes	No
	<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
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**10-1** Is this application for a newly formed governmental entity?

	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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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"/>
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If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?

	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Please indicate what services the entity provides:

**10-4** Does the entity have an agreement with another government to provide services?

	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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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

	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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If yes: Date Filed:

**10-6** Does the entity have a certified Mill Levy?

	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	0.738
<b>Total mills</b>	<b>0.738</b>

**10-7** NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

# 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 2023 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 2023; 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, 2023**, 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, 2023**.

ADOPTED THIS 24 of March, A.D.2024

President

*Donette Johnson*

Secretary

*Sherrie Ownbey*

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name  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>3-24-24</u> My term Expires: <u>2025</u>
Board Member 2	Print Board Member's Name  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>3-24-24</u> My term Expires: <u>2025</u>
Board Member 3	Print Board Member's Name  Doritta Johnson	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 <u>Doritta Johnson</u> Date: <u>3-24-24</u> My term Expires: <u>2025</u>
Board Member 4	Print Board Member's Name  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>3-24-2024</u> My term Expires: <u>2025</u>
Board Member 5	Print Board Member's Name	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 6	Print Board Member's Name	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	Print Board Member's Name	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: _____