

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

<b>NAME OF GOVERNMENT</b>	<b>East Cheyenne Recreation District</b>
<b>ADDRESS</b>	<b>PO Box 9</b> <b>Cheyenne Wells, CO 80810</b>
<b>CONTACT PERSON</b>	<b>David Larsen</b>
<b>PHONE</b>	<b>719-767-5585</b>
<b>EMAIL</b>	

For the Year Ended  
12/31/2023  
or fiscal year ended:

## 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 independent of the entity 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.

<b>NAME:</b>	<b>Amanda L Brown</b>
<b>TITLE</b>	<b>Certified Public Accountant</b>
<b>FIRM NAME (if applicable)</b>	<b>Amanda L Brown CPA</b>
<b>ADDRESS</b>	<b>PO Box 405 Eads, CO 81036</b>
<b>PHONE</b>	<b>719-438-5445</b>
<b>RELATIONSHIP TO ENTITY</b>	<b>Independent Certified Public Accountant</b>

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
	<b>3/19/2024</b>

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	
		General Fund*	CWRA Fund*		SRGC Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 32,936	\$ 4,327	Cash & Cash Equivalents	\$ 43,119	\$ -
1-2	Investments	\$ 15,191	-	Investments	\$ -	\$ -
1-3	Receivables	\$ -	-	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	-	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 79,705	-	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]				\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	-	<b>Total Current Assets</b>	<b>\$ 43,119</b>	<b>\$ -</b>
1-7		\$ -	-	Capital & Right to Use Assets, net (from Part 6-4)	\$ 49,512	\$ -
1-8		\$ -	-	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	-		\$ -	\$ -
1-10		\$ -	-		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	<b>\$ 127,832</b>	<b>\$ 4,327</b>	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	<b>\$ 92,631</b>	<b>\$ -</b>
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	-	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	-	[specify...]	\$ -	\$ -
1-14	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>-</b>	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 127,832</b>	<b>\$ 4,327</b>	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 92,631</b>	<b>\$ -</b>
<b>Liabilities</b>				<b>Liabilities</b>		
1-16	Accounts Payable	\$ 45	-	Accounts Payable	\$ 654	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	-	Accrued Payroll and Related Liabilities	\$ 793	\$ -
1-18	Unearned 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	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	<b>\$ 45</b>	<b>-</b>	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	<b>\$ 1,447</b>	<b>\$ -</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	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	<b>\$ 45</b>	<b>-</b>	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	<b>\$ 1,447</b>	<b>\$ -</b>
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ 79,705	-	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	-	Other [specify...]	\$ -	\$ -
1-30	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	<b>\$ 79,705</b>	<b>-</b>	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance</b>				<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	-	Net Investment in Capital and Right-to Use Assets	\$ 49,512	\$ -
1-32	Nonspendable Inventory	\$ -	-			
1-33	Restricted [specify...] TABOR Emergency Reserve	\$ 8,035	-	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	-	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...] CWRA Baseball	\$ -	4,327	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 40,047	-	Undesignated/Unreserved/Unrestricted	\$ 41,672	\$ -
1-37	<b>Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE</b>	<b>\$ 48,082</b>	<b>\$ 4,327</b>	<b>Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION</b>	<b>\$ 91,184</b>	<b>\$ -</b>
1-38	<b>Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	<b>\$ 127,832</b>	<b>\$ 4,327</b>	<b>Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	<b>\$ 92,631</b>	<b>\$ -</b>

Please use this space to provide explanation of any items on this page

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General Fund*	CWRA Fund*		SRGC Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 75,648	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 7,822	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]: Tax interest	\$ 54	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 83,524	\$ -	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	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ 13,638	Donations	\$ 11,761	\$ -	
2-16	Charges for Sales and Services	\$ 6,616	\$ 11,219	Charges for Sales and Services	\$ 90,999	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 427	\$ 8	Interest/Investment Income	\$ 343	\$ -	
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...]: Misc	\$ 509	\$ 425	All Other [specify...]: Misc	\$ 250	\$ -	
2-23	Transfer from CW Metro Rec District	\$ 12,186	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 103,262	\$ 25,290	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 103,353	\$ -	
<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>	\$ 103,262	\$ 25,290	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 103,353	\$ -	<b>\$ 231,905</b>

Please use this space to provide explanation of any items on this page

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 OSA Local Government Division at (303) 869-3000 for assistance.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	CWRA Fund*		SRGC Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 52,852	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 31,421	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 2,459	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 9,398	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 15,137	\$ -	
3-9	Culture and Recreation	\$ 133,514	\$ 36,589	Supplies	\$ 1,947	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 9,466	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 8,900	\$ -	Capital Outlay	\$ -	\$ -	
	<b>Debt Service</b>			<b>Debt Service</b>			
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>	\$ 142,414	\$ 36,589	<b>Add lines 3-1 through 3-21</b>	\$ 122,680	\$ -	
	<b>TOTAL EXPENDITURES</b>			<b>TOTAL EXPENSES</b>			<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ (4,161)	Net Interfund Transfers (In) Out	\$ (18,000)	\$ -	\$ 301,683
3-24	Interfund Transfers Out	\$ 22,161	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ 4,641	\$ -	
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>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	\$ (4,641)	\$ -	
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ 22,161	\$ (4,161)				
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (61,313)	\$ (7,138)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (5,968)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 109,395	\$ 11,465	Net Position, January 1 from December 31 prior year report	\$ 97,152	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 48,082	\$ 4,327	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 91,184	\$ -	

**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 at (303) 869-3000 for 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 explanations or comments:

4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain:	<input type="checkbox"/>	<input type="checkbox"/>	
	<input style="width: 450px;" type="text" value="N/A"/>			
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain:	<input type="checkbox"/>	<input type="checkbox"/>	
	<input style="width: 450px;" type="text" value="N/A"/>			
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
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	<b>TOTAL</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 [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	How much?		
If yes:	Date the debt was authorized:		
	<input style="width: 150px;" type="text" value="N/A"/>		
	<input style="width: 150px;" type="text" value="N/A"/>		
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?		
	<input style="width: 150px;" type="text" value="N/A"/>		
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?		
	<input style="width: 150px;" type="text" value="N/A"/>		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased?		
	<input style="width: 350px;" type="text" value="N/A"/>		
	What is the original date of the lease?		
	<input style="width: 350px;" type="text" value="N/A"/>		
	Number of years of lease?		
	<input style="width: 350px;" type="text" value="N/A"/>		
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments?		
	<input style="width: 150px;" type="text" value="N/A"/>		

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 80,382		
5-2	Certificates of deposit	\$ 15,191		
	<b>TOTAL CASH DEPOSITS</b>		\$ 95,573	
	Investments (if investment is a mutual fund, please list underlying investments):			
	<input style="width: 450px;" type="text"/>	\$ -		
	<input style="width: 450px;" type="text"/>	\$ -		
5-3	<input style="width: 450px;" type="text"/>	\$ -		
	<input style="width: 450px;" type="text"/>	\$ -		
	<b>TOTAL INVESTMENTS</b>		\$ -	
	<b>TOTAL CASH AND INVESTMENTS</b>		\$ 95,573	

Please answer the following question by marking in the appropriate box

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.)? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input style="width: 450px;" type="text"/>			

## 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 explanations or comments:

- 6-1 Does the entity have capitalized 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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 291,867	\$ -	\$ -	\$ 291,867
Machinery and equipment	\$ 13,519	\$ 8,900	\$ 4,618	\$ 17,801
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (139,852)	\$ (17,720)	\$ (4,618)	\$ (152,954)
<b>TOTAL</b>	<b>\$ 165,534</b>	<b>\$ (8,820)</b>	<b>\$ -</b>	<b>\$ 156,714</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	\$ 76,946	\$ -	\$ -	\$ 76,946
Machinery and equipment	\$ 91,659	\$ -	\$ -	\$ 91,659
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (114,452)	\$ (4,641)	\$ -	\$ (119,093)
<b>TOTAL</b>	<b>\$ 54,153</b>	<b>\$ (4,641)</b>	<b>\$ -</b>	<b>\$ 49,512</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 explanations or comments:

- 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?  N/A

Indicate the contributions from:

Tax (property, SO, sales, etc.):	N/A
State contribution amount:	N/A
Other (gifts, donations, etc.):	N/A
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	N/A

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
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, <b>MUST</b> 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, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please indicate the amount appropriated for each fund separately for the year reported				

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 180,465
CWRA Fund	\$ 43,910
SRGC Fund	\$ 145,582
	\$ -

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
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"/>	
<small>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.</small>				

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:					
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes:	Date of formation: <input style="width: 150px; height: 30px;" type="text"/>								
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 <input style="width: 400px; height: 20px;" type="text"/>								
	PRIOR name <input style="width: 400px; height: 20px;" type="text"/>								
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-4	Please indicate what services the entity provides:								
	<input style="width: 450px; height: 20px;" type="text" value="Recreation, Golf"/>								
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes:	List the name of the other governmental entity and the services provided:								
	<input style="width: 450px; height: 20px;" type="text" value="Cheyenne Wells Metro Recreation District - Recreation Services"/>								
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes:	Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">Bond Redemption mills</td> <td style="text-align: right; padding: 2px;">0.000</td> </tr> <tr> <td style="padding: 2px;">General/Other mills</td> <td style="text-align: right; padding: 2px;">0.856</td> </tr> <tr style="background-color: #0056b3; color: white;"> <td style="padding: 2px;"><b>Total mills</b></td> <td style="text-align: right; padding: 2px;"><b>0.856</b></td> </tr> </table>	Bond Redemption mills	0.000	General/Other mills	0.856	<b>Total mills</b>	<b>0.856</b>		
Bond Redemption mills	0.000								
General/Other mills	0.856								
<b>Total mills</b>	<b>0.856</b>								
		<b>YES</b>	<b>NO</b>	<b>N/A</b>					
10-7	<b>NEW 2023!</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>					
	<input style="width: 450px; height: 30px;" type="text"/>								

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

**OSA USE ONLY**

Entity Wide:			General Fund			Governmental Funds	Notes
Unrestricted Cash & Investments	\$	95,573	Unrestricted Fund Balan	\$	40,047	Total Tax Revenue	83,524
Current Liabilities	\$	1,492	Total Fund Balance	\$	48,082	Revenue Paying Debt Service	-
Deferred Inflow	\$	79,705	PY Fund Balance	\$	109,395	Total Revenue	128,552
			Total Revenue	\$	103,262	Total Debt Service Principal	-
			Total Expenditures	\$	142,414	Total Debt Service Interest	-
						Total Assets	132,159
						Total Liabilities	45
<b>Governmental</b>			Interfund In	\$	-	<b>Enterprise Funds</b>	
Total Cash & Investments	\$	52,454	Interfund Out	\$	22,161	Net Position	91,184
Transfers In	\$	(4,161)	<b>Proprietary</b>			PY Net Position	97,152
Transfers Out	\$	22,161	Current Assets	\$	43,119		
Property Tax	\$	75,648	Deferred Outflow	\$	-	<b>Government-Wide</b>	
Debt Service Principal	\$		- Current Liabilities	\$	1,447	Total Outstanding Debt	-
Total Expenditures	\$	179,003	Deferred Inflow	\$	-	Authorized but Unissued	N/A
Total Developer Advances	\$		- Cash & Investments	\$	43,119	Year Authorized	N/A
Total Developer Repayments	\$		- Principal Expense	\$	-		

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?



**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures**

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

<b>MUST Print the names of ALL members of the governing body below.</b>		<b>A MAJORITY of the members of the governing body must sign below.</b>
1	Full Name	I, _____, attest that 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: _____
2	Full Name	I, _____, attest that 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: _____
3	Full Name	I, _____, attest that 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: _____
4	Full Name	I, _____, attest that 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: _____
5	Full Name	I, _____, attest that 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: _____
6	Full Name	I, _____, attest that 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: _____
7	Full Name	I, _____, attest that 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: _____

# RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE EAST CHEYENNE RECREATION DISTRICT, CHEYENNE COUNTY, STATE OF COLORADO.

WHEREAS, the Board of Directors of East Cheyenne 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 fifty thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for East Cheyenne Recreation District exceeded \$750,000 for fiscal year 2023; and

WHEREAS, an application for exemption from audit for East Cheyenne Recreation District has been prepared by Amanda L. Brown, CPA, an independent accountant with knowledge of 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 by the Board of Directors of the East Cheyenne Recreation District that the application for exemption from audit for East Cheyenne Recreation District for the fiscal year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the East Cheyenne Recreation District; that those members of the 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 East Cheyenne Recreation District for the fiscal year ended December 31, 2023.

ADOPTED THIS 26 day of March A.D. 2024.

\_\_\_\_\_  
President

ATTEST:

Charlotte Tallmann

Secretary

<u>Members of Governing Board</u>	<u>Date Term Expires</u>	<u>Signature</u>
Charlotte Tallmann	2024	<u>Charlotte Tallmann</u>
Scott Scheimer	2024	<u>[Signature]</u>
Brooke Campbell	2024	<u>[Signature]</u>
Kevin Gerstner	2024	<u>[Signature]</u>
Marla Hadachek	2024	<u>Marla Hadachek</u>