

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

**NAME OF GOVERNMENT
ADDRESS**

Huerfano Parks and Recreation District
PO Box 1201
Walsenburg, CO 81089
Nancy Palmer
719-846-3365
nancy@wilklowassociates.com


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

**CONTACT PERSON
PHONE
EMAIL**

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:	Nancy Palmer
TITLE	CPA
FIRM NAME (if applicable)	Wilklow & Associates, CPA, P.C.
ADDRESS	127 N Commercial St., Suite 208; Trinidad, CO 81082
PHONE	719-846-3365

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED				
	<p style="font-size: 1.2em; font-family: cursive;">07.02.24</p>				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; text-align: center;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

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 10-8)	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 5,400	
2-7	Conservation Trust Funds (Lottery)	\$ 48,827	
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	\$ 86	
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	\$ 54,313	

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	\$ 334	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,437	
3-7	Accounting and legal fees	\$ 3,031	
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	\$ 11,301	
3-24	Other (specify): Recreation Equipment	\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 16,103	

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.

4-1 Does the entity have outstanding debt? Yes No
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 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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

**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? Yes No

If yes: How much? \$ -
 Date the debt was authorized: _____

4-6 Does the entity intend to issue debt within the next calendar year? Yes No

If yes: 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 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	\$ 191,003	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 191,003
	Investments (if investment is a mutual fund, please list underlying investments):		
	_____	\$ -	
5-3	_____	\$ -	
	_____	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 191,003

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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 134,910	\$ -	\$ -	\$ 134,910
Furniture and fixtures		\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Tool Shed	\$ 2,000	\$ -	\$ -	\$ 2,000
Accumulated Depreciation/Amortization <small>(Please enter a negative, or credit, balance)</small>	\$ (136,510)	\$ -	\$ -	\$ (136,510)
TOTAL	\$ 400	\$ -	\$ -	\$ 400

*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.):	\$ -
TOTAL	\$ -

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
CTF	\$ 145,808
General Fund	\$ 16,166

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)]?

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.

Yes No

Yes No

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? Yes No

If yes: **Date of formation:**

10-2 Has the entity changed its name in the past or current year? Yes No

If yes: **Please list the NEW name & PRIOR name:**

10-3 Is the entity a metropolitan district? Yes No

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services? Yes No

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 Yes No

If yes: **Date Filed:**

10-6 Does the entity have a certified Mill Levy? Yes No

If yes:

Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills
General/Other mills
Total mills

-
-
-

Yes No N/A

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

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

PART 11 - 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 Procedure

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.

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 Keri Powers	I <u>Keri Powers</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>Keri Powers</u> Date: <u>6/28/24</u> My term Expires: <u>at large - not term</u>
Board Member 2	Print Board Member's Name Michele George Appel	I <u>Michele George Appel</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>Michele George Appel</u> Date: <u>6/26/24</u> My term Expires: <u>05/25</u>
Board Member 3	Print Board Member's Name Conor Orr	I <u>Conor Orr</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>Conor Orr</u> Date: <u>6/28/24</u> My term Expires: <u>05/27</u>
Board Member 4	Print Board Member's Name Josie Boynton	I <u>Josie Boynton</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>Josie Boynton</u> Date: <u>6/28/24</u> My term Expires: <u>05/25</u>
Board Member 5	Print Board Member's Name Chris Silks	I <u>Chris Silks</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>Chris Silks</u> Date: <u>6/28/24</u> My term Expires: <u>05/27</u>
Board Member 6	Print Board Member's Name Kayla Andreatta	I <u>Kayla Andreatta</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>Kayla Andreatta</u> Date: <u>6/28/2024</u> My term Expires: <u>05/25</u>
Board Member 7	Print Board Member's Name <u>vacant Dist. 2.</u>	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: _____

RESOLUTION FOR EXEMPTION FROM AUDIT
24-03
(Pursuant to C.R.S. 29-1-604)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 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 2023, 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, 2023 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, 2023.

ADOPTED THIS 24 day of June, 2024.

Attest;



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

Page 1 of 2

Signed this 24 day of June, 2024

Kayla Andreatta
for Josephine Boynton
as per meeting
Josephine Boynton, Vice-Chair - Dist. 1
minutes 6/24/2024

Kayla Andreatta
Kayla Andreatta, Secretary, Dist 3.

Michele George Appel
Michele George Appel, Treasurer, Dist, 2
Michele George Appel
for Chris Silks as per
Chris Silks, Dist 3
meeting minutes
6/24/24

Vacant, Dist. 2
Kayla Andreatta for
Connor Orr as per
Meeting Minutes 6/24/24
Connor Orr, Dist. 1