

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Norwood Park and Recreation District  
PO Box 645  
Norwood, CO 81422

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

CONTACT PERSON  
PHONE  
EMAIL


Michelle Liljegren  
(605)212-4276 or (970)728-7424  
[miclil07@gmail.com](mailto:miclil07@gmail.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

Cathy Fromm  
CPA  
Fromm & Company LLC  
8200 S. Quebec Street, Suite A3 - 305, Centennial, CO 80112  
(970)875-7047

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED				
	3.25.24				
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%; padding: 2px;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; padding: 2px;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><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 10-6)	\$ 35,133	
2-2	Specific ownership	\$ 1,796	
2-3	Sales and use	\$ 553	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 18,000	
2-7	Conservation Trust Funds (Lottery)	\$ 12,045	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ 867	
2-10	Charges for services	\$ 19,854	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 769	
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	\$ 550	
2-21	Other (specify):	\$ -	
2-22	Grants - Non-Government	\$ 1,250	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 90,817	

## 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	\$ 9,944	
3-2	Salaries	\$ 13,662	
3-3	Payroll taxes	\$ 1,118	
3-4	Contract services	\$ 1,235	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,894	
3-7	Accounting and legal fees	\$ 1,398	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 181	
3-10	Utilities and telephone	\$ 8,459	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ 2,321	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ 10,309	
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):	\$ -	
3-24	County Treasurer's Fees	\$ 1,067	
3-25	Community Project/Grant Expenses	\$ 2,079	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 54,667	

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?  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	\$ 121,741	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 121,741</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
	<input style="width: 95%;" type="text"/>	\$ -	
	<input style="width: 95%;" type="text"/>	\$ -	
5-3	<input style="width: 95%;" type="text"/>	\$ -	
	<input style="width: 95%;" type="text"/>	\$ -	
	<b>Total Investments</b>		<b>\$ -</b>
	<b>Total Cash and Investments</b>		<b>\$ 121,741</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?  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

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	\$ 433,025	\$ 2,321	\$ -	\$ 435,346
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 433,025</b>	<b>\$ 2,321</b>	<b>\$ -</b>	<b>\$ 435,346</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?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' pension plan?  Yes       No
- 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:  Yes       No       N/A
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:  Yes       No       N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General/Grant Fund	\$ 77,217

## 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:

San Miguel County - Parks and Recreation services

**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	<input style="width: 100px;" type="text"/> 0.000
General/Other mills	<input style="width: 100px;" type="text"/> 1.000
Total mills	<input style="width: 100px;" type="text"/> 1.000

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.

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?  YES  NO

# 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 <b>Matt Stanger</b>	I, Matt Stanger, 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>Matt Stanger</u> Date: <u>03/27/2024</u> My term Expires: May of 2025
Board Member 2	Print Board Member's Name <b>Liza Tanguay</b>	I, Liza Tanguay, 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>Liza Tanguay</u> Date: <u>03/27/2024</u> My term Expires: May of 2027
Board Member 3	Print Board Member's Name <b>Kelvin Verity</b>	I, Kelvin Verity, 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>Kelvin Verity</u> Date: <u>03/29/2024</u> My term Expires: May of 2025
Board Member 4	Print Board Member's Name <b>Krystina Smith</b>	I, Krystina Smith, 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>Krystina Smith</u> Date: <u>03/27/2024</u> My term Expires: May of 2025
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: May of 2027
Board Member 6	Print Board Member's Name <b>N/A</b>	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 <b>N/A</b>	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: _____

# Signature Certificate

Reference number: O9WWW-FIIYQ-NUG5G-AGWQQ

## Signer

## Timestamp

## Signature

### Liza Tanguay

Email: lbtanguay2020@gmail.com

Sent: 28 Mar 2024 01:56:45 UTC  
Viewed: 28 Mar 2024 02:05:06 UTC  
Signed: 28 Mar 2024 02:09:57 UTC



### Recipient Verification:

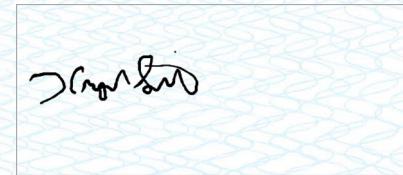
✓ Email verified 28 Mar 2024 02:05:06 UTC

IP address: 216.241.46.40  
Location: Norwood, United States

### Krys Smith

Email: krystinarsmith@gmail.com

Sent: 28 Mar 2024 01:56:45 UTC  
Viewed: 28 Mar 2024 02:45:45 UTC  
Signed: 28 Mar 2024 02:48:59 UTC



### Recipient Verification:

✓ Email verified 28 Mar 2024 02:45:45 UTC

IP address: 67.0.30.44  
Location: Rio Rancho, United States

### Matt Stanger

Email: turbomatt2@gmail.com

Sent: 28 Mar 2024 01:56:45 UTC  
Viewed: 28 Mar 2024 02:52:01 UTC  
Signed: 28 Mar 2024 02:53:16 UTC



### Recipient Verification:

✓ Email verified 28 Mar 2024 02:52:01 UTC

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## Signer

## Timestamp

## Signature

### Kelvin Verity

Email: kelvin@veritassolar.com

Sent:

28 Mar 2024 01:56:45 UTC

Viewed:

29 Mar 2024 15:20:51 UTC

Signed:

29 Mar 2024 15:24:47 UTC



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IP address: 121.127.44.27

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