

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Two Buttes Metropolitan Recreation District
PO Box 81
Two Buttes, CO 81084
Sheryl Ausmus

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE

Mari Lee Freiberger
Owner
This N' That
748 Kansas Springfield, CO 81073
719-523-4985

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input type="checkbox"/>	<input checked="" 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)	\$ 10,289	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 486	
2-3	Sales and use	\$ 600	
2-4	Other (specify): Homestead & Penalty & Interest	\$ 174	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
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	\$ 528	
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	\$ 12,077	

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	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 3,637	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 41,186	
3-9	Supplies	\$ 25,818	
3-10	Utilities and telephone	\$ 3,916	
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):	\$ -	
3-24	Treasurer's Fees	\$ 523	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 75,079	

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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-4	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? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Date the debt was authorized: <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>		
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>		
4-8	Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>		
	Is the lease subject to annual appropriation? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;"></div>		

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	\$ 105,707	
5-2	Certificates of deposit	\$ -	
Total Cash Deposits			\$ 105,707
Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -	
5-3		\$ -	
		\$ -	
		\$ -	
Total Investments			\$ -
Total Cash and Investments			\$ 105,707

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.?	<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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

6-3 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	\$ 600	\$ -	\$ -	\$ 600
Buildings	\$ 14,000	\$ -	\$ -	\$ 14,000
Machinery and equipment	\$ 2,500	\$ -	\$ -	\$ 2,500
Furniture and fixtures	\$ 1,745	\$ -	\$ -	\$ 1,745
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 18,845	\$ -	\$ -	\$ 18,845

*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.):	\$ -
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: 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 Fund	\$ 120,600

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)]? | <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 |
| 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: 450px; height: 15px;" 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: Please list the NEW name & PRIOR name:

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| | | Yes | No |
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please indicate what services the entity provides:

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| | | Yes | No |
| 10-4 | 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:

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| | | Yes | No |
| 10-5 | Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Date Filed:

- | | | | |
|-------------|--|--------------------------|--------------------------|
| | | Yes | No |
| 10-6 | Does the entity have a certified Mill Levy? | <input type="checkbox"/> | <input type="checkbox"/> |

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

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 sign below.
Board Member 1	Print Board Member's Name Sheryl Ausmus Sheryl Ausmus	I Sheryl Ausmus, 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>Sheryl Ausmus</u> Date: <u>4-8-2024</u> My term Expires: <u>2024</u>
Board Member 2	Print Board Member's Name Donna Wood	I Donna Wood, 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>Donna Wood</u> Date: <u>4-8-2024</u> My term Expires: <u>2024</u>
Board Member 3	Print Board Member's Name Lynn Orebaugh	I Lynn Orebaugh, 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>Lynn Orebaugh</u> Date: <u>4-8-24</u> My term Expires: <u>2024</u>
Board Member 4	Print Board Member's Name Elaine Reigel	I Elaine Reigel, 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>Elaine Reigel</u> Date: <u>4-8-24</u> My term Expires: <u>2026</u>
Board Member 5	Print Board Member's Name Steve Backert (Deceased)	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: _____

TWO BUTTES METROPOLITAN RECREATION DISTRICT

BOX 81

TWO BUTTES, CO 81084

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023
TWO BUTTES METROPOLITAN RECREATION DISTRICT, STATE OF COLORADO

WHEREAS, the Board of Trustees of the Two Buttes Metropolitan Recreation District wishes to claim exemption from the audit requirement 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 provision of Section 29-1-603, C.R.S.; and


WHEREAS, neither revenues nor expenditures for Two Buttes Metropolitan Recreation District exceeded \$100,000 for fiscal Year 2023 and

WHEREAS, an application for exemption from audit for Two Buttes Metropolitan Recreation District has been prepared by Mari Lee Freiberger, an independent accountant with knowledge of governmental accounting and

WHEREAS, said application for exemption from audit has been completed in accordance with regulation, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Trustees of the Two Buttes Metropolitan Recreation District that the application for exemption from audit for Two Buttes Metropolitan 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 Trustees of the Two Buttes Metropolitan Recreation District; that those members of the Board of Trustees 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 Two Buttes Metropolitan Recreation District for the fiscal year ended December 31, 2023.

ADOPTED THIS 19th DAY OF MARCH A.D., 2024



President

Secretary

Members	Term	Signatures
Of Board of Directors	Expires	
Elaine Riegel	2026	 _____ Elaine Riegel
Donna Wood	2024	 _____ Donna Wood
Sheryl Ausmus	2024	 _____ Sheryl Ausmus
Lynn Orebaugh	2024	 _____ Lynn Orebaugh