

**RESOLUTION FOR EXEMPTION FROM AUDIT**

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020 FOR THE LOGHILL VILLAGE PARK AND RECREATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Loghill Village Pak and Recreation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 209-1-604, C.R.S. states that any local government where either revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditure for the Loghill Village Park and Recreation District exceeded \$100,000 for Fiscal Year 2021; and

WHEREAS, an application for exemption from audit for the Loghill Village Park and Recreation District has been prepared by Don Moreland & Associates, CPA, 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 by the Board of the Loghill Village Parks and Recreation District that the application for exemption from audit for the Loghill Village Park and Recreation District for the Fiscal Year ended December 31, 2021, has been personally reviewed and is hereby approved by a majority of the Board of the Loghill Village Park and Recreation District: that those members of the Board 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 Loghill Village Park and Recreation District for the Fiscal Year ended December 31, 2021.

ADOPTED THIS 1<sup>st</sup> day of February, A.D 2022

Bust Meyer  
Name  
Board member  
Position

Al Bayou  
Name  
Board Member  
Position

Cyrdi Neff  
Name  
Secretary  
Position

James R. [Signature]  
Name  
PRESENT  
Position

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Loghill Village Park & Recreation District  
180 Ponderosa Drive  
Ridgway, Colorado 81432

For the Year Ended  
12/31/21  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

William Hall  
970-270-6442  
uschibill@me.com  
970-626-5133

### 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  
DATE PREPARED

Donald R. Moreland  
Certified Public Accountant  
Donald R. Moreland & Associates, PC  
1675 Niagara Road, Montrose, Colorado 81401  
(970) 249-3424  
11-Jan-22

#### PREPARER (SIGNATURE REQUIRED)

*Donald R. Moreland*

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)	\$ 8,686	
2-2	Specific ownership	\$ 1,104	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest on taxes	\$ 15	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ 1,968	
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	\$ 42	
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	\$ 425	
2-21	Other (specify): Miscellaneous	\$ 150	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 12,390	

## 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	\$ 44	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,489	
3-7	Accounting and legal fees	\$ 2,222	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 274	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ 3,400	
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): Treasurer fees	\$ 261	
3-24	Dues	\$ 571	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 8,261	

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?<br>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:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>            | <input type="checkbox"/> | <input type="checkbox"/>            |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | <input type="checkbox"/> | <input type="checkbox"/>            |

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	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- |         |   |                          |                                     |
|---------|---|--------------------------|-------------------------------------|
|         |   | Yes                      | No                                  |
| 4-5     | Does the entity have any authorized, but unissued, debt?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much?<br>Date the debt was authorized:  |                          |                                     |
|         | \$ -  |                          |                                     |
| 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?   |                          |                                     |
|         | \$ -  |                          |                                     |
| 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?   |                          |                                     |
|         | \$ -  |                          |                                     |
| 4-8     | Does the entity have any lease agreements?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is being leased?<br>What is the original date of the lease?<br>Number of years of lease?<br>Is the lease subject to annual appropriation?<br>What are the annual lease payments? |                          |                                     |
|         | \$ -  | <input type="checkbox"/> | <input type="checkbox"/>            |

Please use this space to provide any explanations or comments:

## 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	\$ 48,291	
5-2	Certificates of deposit	\$ 10,755	
	<b>Total Cash Deposits</b>		<b>\$ 59,046</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>\$ 59,046</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.?   | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" 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 ASSETS

Please answer the following questions by marking in the appropriate boxes.

- |     |   | Yes                                 | No                       |
|-----|---|-------------------------------------|--------------------------|
| 6-1 | Does the entity have capital assets?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 625,866	\$ -	\$ -	\$ 625,866
Buildings	\$ 9,822	\$ -	\$ -	\$ 9,822
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ 8,410	\$ 3,400	\$ -	\$ 11,810
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ (16,081)	\$ (1,043)	\$ -	\$ (17,124)
<b>TOTAL</b>	<b>\$ 628,017</b>	<b>\$ 2,357</b>	<b>\$ -</b>	<b>\$ 630,374</b>

Please use this space to provide any explanations or comments:

## 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 | Does the entity have a volunteer firefighters' pension plan?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- 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?  \$ -

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.? | <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, MUST explain:                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|     |  |                                     |                          |                          |

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 32,780



## 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  
     

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

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:

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	-
General/Other mills	0.665
<b>Total mills</b>	<b>0.665</b>

Please use this space to provide any explanations or comments.

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name Artis Brazee	I Artis Brazee, 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>[Signature]</u> Date: <u>2-1-22</u> My term Expires: May 31, 2023
Board Member 2	Print Board Member's Name William Hall	I William Hall, 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>[Signature]</u> Date: <u>2/1/22</u> My term Expires: May 31, 2023
Board Member 3	Print Board Member's Name Kristi Meyer	I Kristi Meyer, 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>[Signature]</u> Date: <u>2-1-2022</u> My term Expires: May 31, 2022
Board Member 4	Print Board Member's Name Jame Myers	I James Myers, 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>[Signature]</u> Date: <u>2-1-22</u> My term Expires: May 31, 2022
Board Member 5	Print Board Member's Name Cynthia Nelson	I Cynthia Nelson, 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>[Signature]</u> Date: <u>FEB 1, 2022</u> My term Expires: May 31, 2023
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: _____