

## APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

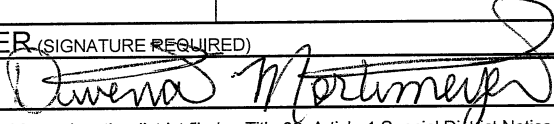
NAME OF GOVERNMENT	Cedar Hills Cemetery Association District
ADDRESS	PO Box 43 Gypsum, CO 81637
CONTACT PERSON	Jenny Leonetti
PHONE	970-471-2635
EMAIL	jenny.leonetti@eaglecounty.us
FAX	970-524-6511

For the Year Ended  
12/31/2016  
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.

NAME:	Divena Mortimeyer
TITLE	CPA
FIRM NAME (if applicable)	
ADDRESS	12585 W. Dakota Ave. #2-101, Lakewood, CO 80228
PHONE	720-556-2588
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	2/20/2017
RELATIONSHIP TO ENTITY	Independent CPA

**PREPARER (SIGNATURE REQUIRED)**  


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.]	<b>YES</b>	<b>NO</b>	
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, date filed:



**RECEIVED**  
By Justin L. Smith at 8:52 am, Mar 09, 2017

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund*	Fund*	Description	Fund*		Fund*
	Assets			Assets			
1-1	Cash & Cash Equivalents	\$ 709,850	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 250	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
				<b>Total Current Assets</b>	\$ -	\$ -	
1-5		\$ -	\$ -	Capital Assets, net (from Part	\$ -	\$ -	
1-6		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-7		\$ -	\$ -		\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 710,101	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 710,101	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
	Liabilities			Liabilities			
1-14	Accounts Payable	\$ 40	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ 40	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 40	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
	Fund Balance			Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted (specify):	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 710,061	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 710,061	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 710,101	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

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

Governmental Funds				Proprietary/Fiduciary Funds			
Line #	Description	General Fund*	Fund*	Description	Fund*	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property	\$ 59,491	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 2,823	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5	Miscellaneous	\$ 100	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 62,414	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
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	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 172	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 62,585	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 62,585	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	

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

**GRAND TOTALS**

\$ 62,585

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

Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	General Fund*	Fund*	Description	Fund*		Fund*
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ 26,510	-	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	-	-	Salaries	-	-	
3-3	Law Enforcement	-	-	Payroll Taxes	-	-	
3-4	Fire	-	-	Contract Services	-	-	
3-5	Highways & Streets	-	-	Employee Benefits	-	-	
3-6	Solid Waste	-	-	Insurance	-	-	
3-7	Contributions to Fire & Police Pension Assoc.	-	-	Accounting and Legal Fees	-	-	
3-8	Health	-	-	Repair and Maintenance	-	-	
3-9	Culture and Recreation	-	-	Supplies	-	-	
3-10	Other (specify):	-	-	Utilities	-	-	
3-11		-	-	Contributions to Fire & Police Pension Assoc.	-	-	
3-12		-	-	Other (specify)	-	-	
3-13		-	-		-	-	
3-14	Capital Outlay	\$ 95,294	-	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	-	-	Principal	-	-	
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 TOTAL EXPENDITURES</b>	\$ 121,804	-	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>\$ 121,804</b>
3-23	Interfund Transfers (In)	-	-	Net Interfund Transfers (In)	-	-	
3-24	Interfund Transfers out	-	-	Net Interfund Transfers out	-	-	
3-25	Other Expenditures (Revenues):	-	-	Depreciation	-	-	
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)	-	-	
3-29	<b>(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	-	-	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS</b>	-	-	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ (59,219)	-	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	-	-	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 769,280	-	Net Position, January 1 from December 31 prior year report	-	-	
3-32	Prior Period Adjustment (MUST explain)	-	-	Prior Period Adjustment (MUST explain)	-	-	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 <b>This total should be the same as line 1-36.</b>	\$ 710,061	-	Net Position, December 31 Line 3-30 plus line 3-31 <b>This total should be the same as line 1-36.</b>	-	-	

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:

<b>4-1</b>	Does the entity have outstanding debt?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>4-2</b>	Is the debt repayment schedule attached? If no, MUST explain:		<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-3</b>	Is the entity current in its debt service payments? If no, MUST explain:		<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-4</b>	Please complete the following debt schedule, if applicable: (please only include principal amounts)	Outstanding at beginning of 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>
	Please answer the following questions by marking the appropriate boxes.		YES	NO	
<b>4-5</b>	Does the entity have any authorized, but unissued, debt?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -			
	Date the debt was authorized:		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>4-6</b>	Does the entity intend to issue debt within the next calendar year?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -			
<b>4-7</b>	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?	\$ -			
<b>4-8</b>	Does the entity have any lease agreements?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?		<input type="checkbox"/>	<input type="checkbox"/>	
	Is the lease subject to annual appropriation?		<input type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments?	\$ -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4-9</b>	Does the entity have a certified mill levy?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please provide the following mills levied for the year reported:	Bond Redemption	0.00		
		General/Other	0.49		
		<b>TOTAL</b>	<b>0.49</b>		

## 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:

<b>5-1</b>	YEAR-END Total of ALL Checking and Savings accounts	\$ 206,109			
<b>5-2</b>	Certificates of deposit	\$ 503,741			
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 709,850</b>		
	Investments (if investment is a mutual fund, please list underlying investments):	\$ -			
<b>5-3</b>		\$ -			
		\$ -			
		\$ -			
		\$ -			
	<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>		
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 709,850</b>		
	Please answer the following question by marking in the appropriate box		YES	NO	N/A
<b>5-4</b>	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"/>
<b>5-5</b>	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, MUST explain:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:	
<b>6-1</b>	Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>6-2</b>	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"/>		
<b>6-3</b>	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:				
		Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ 17,491	\$ -	\$ -	\$ 17,491
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 28,321	\$ 6,959	\$ 4,336	\$ 30,944
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ 25,576	\$ 88,335	\$ -	\$ 113,911
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 71,388</b>	<b>\$ 95,294</b>	<b>\$ 4,336</b>	<b>\$ 162,346</b>
<b>6-4</b>	Complete the following Capital Assets table for PROPRIETARY FUNDS:				
		Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:	
<b>7-1</b>	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
<b>7-2</b>	Does the entity have a volunteer firemen's 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?	\$ -			

### 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:
<b>8-1</b>	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, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>8-2</b>	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 appropriated for each fund for the year reported				
	Fund Name	Budgeted Expenditures			
	General Fund	\$	104,765		
		\$	-		
		\$	-		
		\$	-		

### 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:
<b>9-1</b>	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.				

### 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:
<b>10-1</b>	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Date of formation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-2</b>	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If Yes:	NEW name			
	PRIOR name			
<b>10-3</b>	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>10-4</b>	Please indicate what services the entity provides:			
	Selling and recording burial plots, maintain records of burials, and maintain the cemetery grounds.			
<b>10-5</b>	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:			

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

### OSA USE ONLY

		General Fund		Governmental Funds		Notes
<b>Entity Wide:</b>		709,850	Unrestricted Fund Balan \$	710,061	Total Tax Revenue \$	62,414
Unrestricted Cash & Investments	\$	40	Total Fund Balance \$	710,061	Revenue Paying Debt Service \$	-
Current Liabilities	\$	-	PY Fund Balance \$	769,280	Total Revenue \$	62,585
Deferred Inflow	\$	-	Total Revenue \$	62,585	Total Debt Service Principal \$	-
			Total Expenditures \$	121,804	Total Debt Service Interest \$	-
			Interfund In \$	-		
<b>Governmental</b>		709,850	Interfund Out \$	-	<b>Enterprise Funds</b>	
Total Cash & Investments	\$		- Proprietary	-	Net Position	-
Transfers In	\$		- Current Assets	-	PY Net Position	-
Transfers Out	\$	59,491	Deferred Outflow \$	-	<b>Government-Wide</b>	
Property Tax	\$		- Current Liabilities	-	Total Outstanding Debt	-
Debt Service Principal	\$		Total Revenue \$	-	Authorized but Unissued	-
Total Expenditures	\$	121,804	Deferred Inflow \$	-	Year Authorized	-
Total Developer Advances	\$		- Cash & Investments	-		
Total Developer Repayments	\$		- Principal Expense	-		

## PART 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this application for Exemption from Audit has been prepared consistent with Section 29-1-804, 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.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	1	<p style="text-align: center;">Print Board Member's Name</p> <p style="text-align: center;">Frances Barela</p>	<p>I, Frances Barela, 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.</p> <p>Signed <u>Frances Barela</u> Date: <u>2/27/17</u></p> <p>My term Expires: <u>Feb. 28, 2017</u></p>
Board Member	2	<p style="text-align: center;">Print Board Member's Name</p> <p style="text-align: center;">Jennifer Leonetti</p>	<p>I, Jennifer Leonetti, 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.</p> <p>Signed <u>Jennifer Leonetti</u> Date: <u>2/27/2017</u></p> <p>My term Expires: <u>March 31, 2019</u></p>
Board Member	3	<p style="text-align: center;">Print Board Member's Name</p> <p style="text-align: center;">Mark Reynolds</p>	<p>I, Mark Reynolds, 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.</p> <p>Signed <u>Mark Reynolds</u> Date: <u>2/27/17</u></p> <p>My term Expires: <u>March 31 2021</u></p>
Board Member	4	<p style="text-align: center;">Print Board Member's Name</p>	<p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
Board Member	5	<p style="text-align: center;">Print Board Member's Name</p>	<p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
Board Member	6	<p style="text-align: center;">Print Board Member's Name</p>	<p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
Board Member	7	<p style="text-align: center;">Print Board Member's Name</p>	<p>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.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE CEDAR HILL CEMETERY ASSOCIATION, STATE OF COLORADO.**

WHEREAS, the Board of Directors of The Cedar Hill Cemetery Association District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WEREAS, Section 29-1-604, C.R.S. state that any local government where neither revenues nor expenditures exceed five hundred thousand dollars, may with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S. and


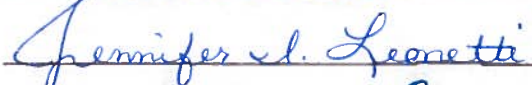

WHEREAS, neither revenues nor expenditures for The Cedar Hill Cemetery Association has been prepared by Divena Mortimeyer, a person skilled in government accounting; and

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

NOW THEREFORE, be is resolved/ordained by the Board of Directors of the Cedar Hill Cemetery Association that the application for exemption from audit for The Cedar Hill Cemetery Association for the fiscal year ended **December 31, 2016** has been reviewed and is hereby approved by a majority of the Board of Directors of The Cedar Hill Cemetery Association; 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 Cedar Hill Cemetery Association for the fiscal year ended **December 31, 2016**.

ADOPTED THIS 24 day of February A.D. 2017




ATTEST:

Board of Directors	Date Term Expires	Signature
<u>Frances Barela</u>	<u>2/28/2017</u>	<u></u>
<u>Jenny Leonetti</u>	<u>2019</u>	<u></u>
<u>Mark Reynolds</u>	<u>3/31/2021</u>	<u></u>

**PART 7 – GOVERNING BODY APPROVAL**

We, the undersigned, certify that this Application for Exemption from Audit has been:  
 Prepared consistent with Section 29-1-604, C.R.S. which states that an Application with revenues and expenditures of \$100,000 or less must be prepared by a person skilled in governmental accounting;  
 Completed to the best of our knowledge and is accurate and true;  
 Reviewed and approved by a majority or the governing body.

**Note: Please list all current members of the governing body. Original signatures must be provided for a majority of the governing body or a resolution may be provided in lieu of original signatures.**

	Name (print names of all current members of the governing body)	Date Term Expires	Signature (unless resolution is attached)
1	Mark Reynolds	3/31/2021	<u></u>
2	Frances Barela	2/28/2017	<u></u>
3	Jenny Leonetti	2019	<u></u>

The ending balance on December 31, 2016 for Cedar Hill Cemetery was \$709,849.