

**CAUTION!!! 3 Districts with the Same Name. This is Fairview Burlington  
1540.00**

**APPLICATION FOR EXEMPTION FROM AUDIT**

**SHORT FORM**

NAME OF GOVERNMENT	Fairview Cemetery District	1540.00	For the Year Ended 12/31/16 or fiscal year ended.
ADDRESS	PO Box 74 Burlington CO 80807		
CONTACT PERSON	Marsha Jackson		
PHONE	719-342-3132		
EMAIL			
FAX			

**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:	Julena Critchfield
TITLE	Accountant
FIRM NAME (if applicable)	Winfrey County & Hays PC
ADDRESS	593 14th St Burlington CO 80807
PHONE	719-346-7216
DATE PREPARED (Must be prepared prior to Board approval)	2/22/2017

**PREPARER** (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> (MODIFIED ACCRUAL BASIS)	<b>PROPRIETARY</b> (CASH OR BUDGETARY BASIS)
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**P**

**RECEIVED**

By Justin L. Smith at 1:06 pm, Mar 14, 2017

## 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	Ta Property		
2-2	Specific ownership	56,431	Please use this space to provide any necessary explanations
2-3	Sales and use	6,728	
2-4	Other (specify):	-	
2-5	Licenses and permits	-	
2-6	Intergovernmen 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	22,050	
2-12	Special assessments	-	
2-13	Investment income	-	
2-14	Charges for utility services	49	
2-15	Debt proceeds	-	
2-16	Lease proceeds	-	
2-17	Developer Advances received	-	
2-18	Proceeds from sale of capital assets	-	
2-19	Fire and police pension	-	
2-20	Donations	-	
2-21	Other (specify):	734	
2-22		-	
2-23		-	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 85,992	

## PART 3 - EXPENDITURES

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	3,921	Please use this space to provide any necessary explanations
3-2	Salaries	37,200	
3-3	Payroll taxes	2,855	
3-4	Contract services	3,250	
3-5	Employee benefits	-	
3-6	Insurance	-	
3-7	Accounting and legal fees	8,447	
3-8	Repair and maintenance	448	
3-9	Supplies	4,532	
3-10	Utilities and telephone	3,261	
3-11	Fire/Police	932	
3-12	Streets and highways	-	
3-13	Public health	-	
3-14	Culture and recreation	-	
3-15	Utility operations	-	
3-16	Capital outlay	-	
3-17	Debt service principal	3,600	
3-18	Debt service interest	-	
3-19	Repayment of Developer Advance Principal	-	
3-20	Repayment of Developer Advance Interest	-	
3-21	Contribution to pension plan	-	
3-22	Contribution to Fire & Police Pension Assoc.	-	
3-23	Other (specify):	-	
3-24		-	
3-25		-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 68,446	

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? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input checked="" 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	\$ -	\$ -
	Leases	\$ -	\$ -
	Developer Advances	\$ -	\$ -
	Other (specify):	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>

Please answer the following questions by marking the appropriate boxes.

4-5	Does the entity have any authorized, but unissued, debt? If yes: How much?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
	Date the debt was authorized:		
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"/>
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"/>
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? Is the lease subject to annual appropriation? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9	Does the entity have a certified Mill Levy? If yes: Please provide the following mills levied for the year reported:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Bond Redemption		
	General/Other		
	<b>TOTAL</b>		

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	\$ 76,056	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ 76,056
5-3	Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		<b>\$ 76,056</b>

Please answer the following questions by marking in the appropriate boxes

5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <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 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"/>

		Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
6-3	Complete the following capital assets table:				
	Land	\$ 14,000	\$ -	\$ -	\$ 14,000
	Buildings	\$ 5,800	\$ -	\$ -	\$ 5,800
	Machinery and equipment	\$ 95,238	\$ 3,600	\$ -	\$ 98,838
	Furniture and fixtures	\$ 20	\$ -	\$ -	\$ 20
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): infrastructure	\$ 101,711	\$ -	\$ -	\$ 101,711
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 216,769</b>	<b>\$ 3,600</b>	<b>\$ -</b>	<b>\$ 220,369</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" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	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>	<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.? If no, MUST explain:	<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"/>
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If yes: Please indicate the amount appropriated for each fund for the year reported:

Fund Name	Budgeted Expenditures
General	\$ 78,535

## 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:  
Cemetery

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 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.]



If yes: Date Filed:

Please use this space to provide any explanations or comments:

## PART 11 - 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 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in 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.**

<b>Board Member 1</b>	<b>Print Board Member's Name</b>  Eldon Beechley	I <u>ELDON BEECHLEY</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>Eldon Beechley</u> Date: <u>7/8/17</u> My term Expires: <u>2020</u>
<b>Board Member 2</b>	<b>Print Board Member's Name</b>  Ivan Wachs	I <u>IVAN WACHS</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>Ivan Wachs</u> Date: <u>3-8-17</u> My term Expires: _____
<b>Board Member 3</b>	<b>Print Board Member's Name</b>  Marsha Jackson	I <u>MARSHA JACKSON</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>Marsha Jackson</u> Date: <u>03-08-2017</u> My term Expires: <u>11-13-2018</u>
<b>Board Member 4</b>	<b>Print Board Member's Name</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: _____
<b>Board Member 5</b>	<b>Print Board Member's Name</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: _____
<b>Board Member 6</b>	<b>Print Board Member's Name</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: _____
<b>Board Member 7</b>	<b>Print Board Member's Name</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: _____

**Original Signatures  
Verified by**

Justin L. Smith