

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

|                    |                                              |                                                         |
|--------------------|----------------------------------------------|---------------------------------------------------------|
| NAME OF GOVERNMENT | <b>Kirk Cemetery District</b>                | For the Year Ended<br>12/31/16<br>or fiscal year ended: |
| ADDRESS            | <b>2938 County Road M<br/>Kirk, CO 80824</b> |                                                         |
| CONTACT PERSON     | <b>Wayne Herrick</b>                         |                                                         |
| PHONE              | <b>(970) 362-4372</b>                        |                                                         |
| 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:                                                       | Susan Hill                       |
| TITLE                                                       | Budget Director                  |
| FIRM NAME (if applicable)                                   |                                  |
| ADDRESS                                                     | 3653 County Rd J, Joes, CO 80822 |
| PHONE                                                       | (970) 358-4520                   |
| DATE PREPARED<br>(Must be prepared prior to Board approval) | 2/15/2017                        |

PREPARER (SIGNATURE REQUIRED)

*Susan Hill, BD*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)



**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



**RECEIVED**

By Justin L. Smith at 10:07 am, Mar 23, 2017

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## SHORT FORM

|                           |                                              |                                                         |
|---------------------------|----------------------------------------------|---------------------------------------------------------|
| <b>NAME OF GOVERNMENT</b> | <b>Kirk Cemetery District</b>                | For the Year Ended<br>12/31/16<br>or fiscal year ended: |
| <b>ADDRESS</b>            | <b>2938 County Road M<br/>Kirk, CO 80824</b> |                                                         |
| <b>CONTACT PERSON</b>     | <b>Wayne Herrick</b>                         |                                                         |
| <b>PHONE</b>              | <b>(970) 362-4372</b>                        |                                                         |
| <b>EMAIL</b>              |                                              |                                                         |
| <b>FAX</b>                |                                              |                                                         |

### 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.

|                                                                    |                                  |
|--------------------------------------------------------------------|----------------------------------|
| <b>NAME:</b>                                                       | Susan Hill                       |
| <b>TITLE</b>                                                       | Budget Director                  |
| <b>FIRM NAME (if applicable)</b>                                   |                                  |
| <b>ADDRESS</b>                                                     | 3653 County Rd J, Joes, CO 80822 |
| <b>PHONE</b>                                                       | (970) 358-4520                   |
| <b>DATE PREPARED</b><br>(Must be prepared prior to Board approval) | 2/15/2017                        |

### PREPARER (SIGNATURE REQUIRED)

|                                                                                                                      |                                                                |                                                                |
|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <b>GOVERNMENTAL</b><br><small>(MODIFIED ACCRUAL BASIS)</small> | <b>PROPRIETARY</b><br><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   | Ta Property                                              | \$ 3,340                |                                                             |
| 2-2   | Specific ownership                                       | \$ 350                  |                                                             |
| 2-3   | Sales and use                                            | \$ -                    |                                                             |
| 2-4   | Other (specify):                                         | \$ -                    |                                                             |
| 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                                        | \$ 122                  |                                                             |
| 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                                                | \$ 6,025                |                                                             |
| 2-21  | Other (specify): Plot Purchase                           | \$ 283                  |                                                             |
| 2-22  |                                                          | \$ -                    |                                                             |
| 2-23  |                                                          | \$ -                    |                                                             |
| 2-24  | (add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>        | \$ 10,120               |                                                             |

## 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                                                          | \$ 558                  |                                                             |
| 3-2   | Salaries                                                                | \$ -                    |                                                             |
| 3-3   | Payroll taxes                                                           | \$ -                    |                                                             |
| 3-4   | Contract services                                                       | \$ 1,275                |                                                             |
| 3-5   | Employee benefits                                                       | \$ -                    |                                                             |
| 3-6   | Insurance                                                               | \$ -                    |                                                             |
| 3-7   | Accounting and legal fees                                               | \$ -                    |                                                             |
| 3-8   | Repair and maintenance                                                  | \$ 181                  |                                                             |
| 3-9   | Supplies                                                                | \$ 518                  |                                                             |
| 3-10  | Utilities and telephone                                                 | \$ 300                  |                                                             |
| 3-11  | Fire/Police                                                             | \$ -                    |                                                             |
| 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 (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  |                                                                         | \$ -                    |                                                             |
| 3-25  |                                                                         | \$ -                    |                                                             |
| 3-26  | (add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>                  | \$ 2,832                |                                                             |

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?                                                                                                              |                                  |                    | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>If Yes, please attach a copy of the entity's Debt Repayment Schedule.</b> |                                                                                                                                                     |                                  |                    |                                     |                                     |
| 4-2                                                                          | Is the debt repayment schedule attached? If no, MUST explain:                                                                                       |                                  |                    | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 4-3                                                                          | Is the entity current in its debt service payments? If no, MUST explain:                                                                            |                                  |                    | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 4-4                                                                          | <b>Please complete the following debt schedule, if applicable:</b><br>(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>                         |
| 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?                                                                                                                                           | \$ -                             |                    |                                     |                                     |
|                                                                              | 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?                                                                                                                               |                                  |                    |                                     |                                     |
|                                                                              | What is the original date of the lease?                                                                                                             |                                  |                    |                                     |                                     |
|                                                                              | Number of years of lease?                                                                                                                           |                                  |                    |                                     |                                     |
|                                                                              | Is the lease subject to annual appropriation?                                                                                                       |                                  |                    | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                                                                              | What are the annual lease payments?                                                                                                                 | \$ -                             |                    |                                     |                                     |
| 4-9                                                                          | 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    |                                     | -                                   |
|                                                                              |                                                                                                                                                     |                                  | General/Other      |                                     | 3,382.00                            |
|                                                                              |                                                                                                                                                     |                                  | <b>TOTAL</b>       |                                     | <b>3,382.00</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                                                                               |  |                                     | \$ 32,188                |                          |
| 5-2                                                                       | Certificates of deposit                                                                                                           |  |                                     | \$ -                     |                          |
|                                                                           | <b>Total Cash Deposits</b>                                                                                                        |  |                                     |                          | <b>\$ 32,188</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>\$ 32,188</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 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 ASSETS

| PART 6 - CAPITAL ASSETS                                                    |                                                                                                                                   |                  |                                 |                                        |                                     |                          |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------|----------------------------------------|-------------------------------------|--------------------------|
| Please answer the following questions by marking in the appropriate boxes. |                                                                                                                                   |                  |                                 |                                        | Yes                                 | No                       |
| <b>6-1</b>                                                                 | Does the entity have capital 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:                                                                                      |                  | Balance - beginning of the year | Additions (Must be included in Part 3) | Deletions                           | Year-End Balance         |
|                                                                            | Land                                                                                                                              | \$ 5,430         | \$ -                            | \$ -                                   | \$ 5,430                            |                          |
|                                                                            | Buildings                                                                                                                         | \$ 5,500         | \$ -                            | \$ -                                   | \$ 5,500                            |                          |
|                                                                            | Machinery and equipment                                                                                                           | \$ 21,060        | \$ -                            | \$ -                                   | \$ 21,060                           |                          |
|                                                                            | Furniture and fixtures                                                                                                            | \$ 2,584         | \$ -                            | \$ -                                   | \$ 2,584                            |                          |
|                                                                            | Construction In Progress (CIP)                                                                                                    | \$ -             | \$ -                            | \$ -                                   | \$ -                                |                          |
|                                                                            | Other (explain):                                                                                                                  | \$ -             | \$ -                            | \$ -                                   | \$ -                                |                          |
|                                                                            | Accumulated Depreciation (Please enter a negative, or credit, balance)                                                            | \$ -             | \$ -                            | \$ -                                   | \$ -                                |                          |
|                                                                            | <b>TOTAL</b>                                                                                                                      | <b>\$ 34,574</b> | <b>\$ -</b>                     | <b>\$ -</b>                            | <b>\$ 34,574</b>                    |                          |
| Please use this space to provide any explanations or comments:             |                                                                                                                                   |                  |                                 |                                        |                                     |                          |

## PART 7 - PENSION INFORMATION

| PART 7 - PENSION INFORMATION                                               |                                                                                   |             |  |  |                          |                                     |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------|--|--|--------------------------|-------------------------------------|
| Please answer the following questions by marking in the appropriate boxes. |                                                                                   |             |  |  | Yes                      | No                                  |
| <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? | \$ -        |  |  |                          |                                     |
| Please use this space to provide any explanations or comments:             |                                                                                   |             |  |  |                          |                                     |

## PART 8 - BUDGET INFORMATION

| PART 8 - BUDGET INFORMATION                                                |                                                                                                                                                         |                       |                                     |                          |                          |
|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------|--------------------------|--------------------------|
| Please answer the following questions by marking in the appropriate boxes. |                                                                                                                                                         |                       | Yes                                 | No                       | N/A                      |
| <b>8-1</b>                                                                 | 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"/> |
|                                                                            |                                                                                                                                                         |                       |                                     |                          |                          |
| <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                                                                                                                                            | \$                    | 5,870                               |                          |                          |
|                                                                            |                                                                                                                                                         |                       |                                     |                          |                          |
|                                                                            |                                                                                                                                                         |                       |                                     |                          |                          |
|                                                                            |                                                                                                                                                         |                       |                                     |                          |                          |

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

| Please answer the following question by marking in the appropriate box |                                                                                                              | Yes                                 | No                       |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| <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.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

| Please answer the following questions by marking in the appropriate boxes. |                                                                                                                                                                                                                               | Yes                      | No                                  |
|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|
| <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:                                                                                                                                                                                                            |                          |                                     |
| <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:                                                                    | Please list the NEW name & PRIOR name:                                                                                                                                                                                        |                          |                                     |
| <b>10-3</b>                                                                | Is the entity a metropolitan district?                                                                                                                                                                                        | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                                            | Please indicate what services the entity provides:                                                                                                                                                                            |                          |                                     |
| <b>10-4</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:                                                                                                                                                     |                          |                                     |
| <b>10-5</b>                                                                | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.] | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:                                                                    | Date Filed:                                                                                                                                                                                                                   |                          |                                     |

**Please use this space to provide any explanations or comments:**

| Inventory Description                        | Capital Asset Category |             |                       |                      |                                |       |                          |
|----------------------------------------------|------------------------|-------------|-----------------------|----------------------|--------------------------------|-------|--------------------------|
|                                              | Land                   | Buildings   | Machinery & Equipment | Furniture & Fixtures | Construction in Progress (CIP) | Other | Accumulated Depreciation |
| 50 - 5'X7' Flags and 10' poles               |                        |             |                       | \$ 600.00            |                                |       |                          |
| 2 - 7'x9' Flags                              |                        |             |                       | \$ 144.00            |                                |       |                          |
| FastTrack Mower 48" deck                     |                        |             | \$ 3,500.00           |                      |                                |       |                          |
| FastTrack Mower 52" deck                     |                        |             | \$ 4,000.00           |                      |                                |       |                          |
| DR Trimmer                                   |                        |             | \$ 500.00             |                      |                                |       |                          |
| 1 Cart                                       |                        |             | \$ 60.00              |                      |                                |       |                          |
| 2 - Steel Storage Boxes                      |                        |             |                       | \$ 240.00            |                                |       |                          |
| Storage Shed                                 |                        | \$ 4,000.00 |                       |                      |                                |       |                          |
| Awning/Enclosure for WWII Memorabilia        |                        | \$ 800.00   |                       |                      |                                |       |                          |
| Overhead Door                                |                        | \$ 300.00   |                       |                      |                                |       |                          |
| Well/waterline                               |                        |             | \$ 13,000.00          |                      |                                |       |                          |
| 2 Outhouses                                  |                        | \$ 400.00   |                       |                      |                                |       |                          |
| Front Fence                                  |                        |             |                       | \$ 800.00            |                                |       |                          |
| Overhead Entrance Archway                    |                        |             |                       | \$ 300.00            |                                |       |                          |
| Olivet Fence                                 |                        |             |                       | \$ 500.00            |                                |       |                          |
| Land Value per Yuma County Assessor (Kirk)   | \$ 5,380.00            |             |                       |                      |                                |       |                          |
| Land Value per Yuma County Assessor (Olivet) | \$ 50.00               |             |                       |                      |                                |       |                          |
| <b>Balance as of 12/31/2015</b>              | \$ 5,430.00            | \$ 5,500.00 | \$ 21,060.00          | \$ 2,584.00          | \$ -                           | \$ -  | \$ -                     |
| No additions or subtractions for 2016        |                        |             |                       |                      |                                |       |                          |
| <b>Balance as of 12/31/2016</b>              | \$ 5,430.00            | \$ 5,500.00 | \$ 21,060.00          | \$ 2,584.00          | \$ -                           | \$ -  | \$ -                     |

# Yuma County Colorado Assessor

Cindy Taylor



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### Owner and Parcel Information

|                                     |                                                                                                      |                      |                              |
|-------------------------------------|------------------------------------------------------------------------------------------------------|----------------------|------------------------------|
| <b>Owner Name</b>                   | KIRK CEMETERY C/O WAYNE HERRICK                                                                      | <b>Today's Date</b>  | March 20, 2017               |
| <b>Mailing Address</b>              | 2938 COUNTY ROAD M                                                                                   | <b>Parcel Number</b> | R527109 (Account #: R527109) |
|                                     | KIRK, CO 808249500                                                                                   | <b>Tax District</b>  | 437 (District 437)           |
| <b>Location Address</b>             |                                                                                                      |                      |                              |
| <b>Legal Description</b>            | 23 5-S-47 TRACT IN SW COR OF SE1/4 6.34 AC ALSO A TR: BEG AT SE QTR COR OF SEC 23; THN N 484'; THN N | <b>Acres</b>         | 6.44                         |
| <b>Class Code (Not Zoning Info)</b> | Exempt                                                                                               |                      |                              |
| <b>Neighborhood</b>                 |                                                                                                      | <b>Homestead</b>     |                              |

### 2015 Tax Year Value Information

|                   |                       |                    |                       |
|-------------------|-----------------------|--------------------|-----------------------|
| <b>Land Value</b> | <b>Building Value</b> | <b>Total Value</b> | <b>Assessed Value</b> |
| \$5,380           | \$0                   | \$0                | \$0                   |

### Improvement Information

No Improvement Information

### Land Information

|                          |              |                       |              |                                           |
|--------------------------|--------------|-----------------------|--------------|-------------------------------------------|
| <b>Description</b>       | <b>Acres</b> | <b>Square Footage</b> | <b>Value</b> | <b>Utilities</b>                          |
| EXEMPT-POLITICAL SD-LAND | 6.44         | 280,526.4             | \$ 5,380     | No utilities associated with this parcel. |

### Sale Information

| Sale Date  | Sale Price | Instrument   | Deed Book | Deed Page | Sale Qualification | Vacant or Improved | Grantor                                       | Grantee                                      |
|------------|------------|--------------|-----------|-----------|--------------------|--------------------|-----------------------------------------------|----------------------------------------------|
| 2009-06-04 |            | QUIT CLAIM D |           |           | UNQUALIFIED        | IMPROVED           | ERVIN D FRANK CO. & KATHLEEN K FRANK CO.      | KIRK CEMETERY DISTRICT                       |
| 2009-06-04 |            | QUIT CLAIM D |           |           | UNQUALIFIED        | IMPROVED           | ERVIN D FRANK CO. A CO GENERAL PARTNERSHIP    | ERVIN D & KATHLEEN K FRANK, GENERAL PARTNERS |
| 2009-06-04 |            | QUIT CLAIM D |           |           | UNQUALIFIED        | IMPROVED           | KATHLEEN K FRANK CO. A CO GENERAL PARTNERSHIP | ERVIN D & KATHLEEN K FRANK, GENERAL PARTNERS |

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# Yuma County Colorado Assessor

Cindy Taylor



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### Owner and Parcel Information

|                                     |                                                                                                      |                      |                              |
|-------------------------------------|------------------------------------------------------------------------------------------------------|----------------------|------------------------------|
| <b>Owner Name</b>                   | KIRK CEMETERY DISTRICT C-1 C/O WAYNE HERRICK                                                         | <b>Today's Date</b>  | March 20, 2017               |
| <b>Mailing Address</b>              | 2938 COUNTY ROAD M                                                                                   | <b>Parcel Number</b> | R426100 (Account #: R426100) |
|                                     | KIRK, CO 808249500                                                                                   | <b>Tax District</b>  | 437 (District 437)           |
| <b>Location Address</b>             |                                                                                                      |                      |                              |
| <b>Legal Description</b>            | 20 4-S-46 1 AC TR DESC AS FOLLOWS: COMM AT PT 538'E OF NW COR OF NW4 THN E 165';THN S 264';THN W 165 | <b>Acres</b>         | 1                            |
| <b>Class Code (Not Zoning Info)</b> | Exempt                                                                                               |                      |                              |
| <b>Neighborhood</b>                 |                                                                                                      | <b>Homestead</b>     |                              |

### 2015 Tax Year Value Information

| Land Value | Building Value | Total Value | Assessed Value |
|------------|----------------|-------------|----------------|
| \$50       | \$0            | \$0         | \$0            |

### Improvement Information

No Improvement Information

### Land Information

| Description              | Acres | Square Footage | Value | Utilities                                 |
|--------------------------|-------|----------------|-------|-------------------------------------------|
| EXEMPT-POLITICAL SD-LAND | 1.00  | 43,560.0       | \$ 50 | No utilities associated with this parcel. |

### Sale Information

| Sale Date                                      | Sale Price                      | Instrument                  | Deed Book                         | Deed Page                                  | Sale Qualification        | Vacant or Improved | Grantor | Grantee |
|------------------------------------------------|---------------------------------|-----------------------------|-----------------------------------|--------------------------------------------|---------------------------|--------------------|---------|---------|
| No Sales Information available for this parcel |                                 |                             |                                   |                                            |                           |                    |         |         |
| <a href="#">Recent Sales in Area</a>           | <a href="#">Previous Parcel</a> | <a href="#">Next Parcel</a> | <a href="#">Field Definitions</a> | <a href="#">Return to Main Search Page</a> | <a href="#">Yuma Home</a> |                    |         |         |

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**RESOLUTION FOR EXEMPTION FROM AUDIT**

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE KIRK CEMETERY DISTRICT C-1, STATE OF COLORADO

WHEREAS, the Board of Trustees of Kirk Cemetery District C-1 wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, 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

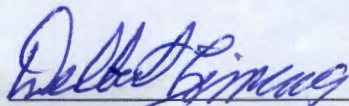
WHEREAS, neither revenues nor expenditures for Kirk Cemetery District C-1 exceeded \$100,000.00 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for Kirk Cemetery District C-1 has be prepared by Susan Hill, a person skilled in governmental accounting; and

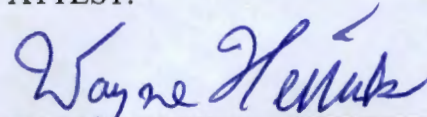
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

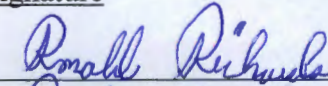
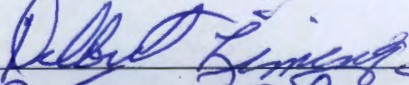
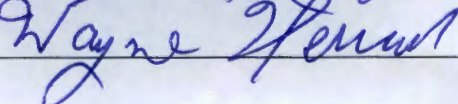
NOW THEREFORE, be it resolved by the Board of Trustees of the Kirk Cemetery District C-1 that the application for exemption from audit for Kirk Cemetery District C-1 for the Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the Board of Trustees of the Kirk Cemetery District C-1; 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 Kirk Cemetery District C-1 for the fiscal year ended December 31, 2016.

ADOPTED THIS 1<sup>st</sup> day of March, 2017.

  
\_\_\_\_\_  
Delbert Liming, President

ATTEST:

  
\_\_\_\_\_  
Wayne Herrick, Sect.-Treasurer

| <u>Type or Print Names of<br/>Members of Governing Body</u> | <u>Date<br/>Term<br/>Expires</u> | <u>Signature</u>                                                                     |
|-------------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------------------|
| <u>Ronald Richards</u>                                      | <u>11/01/2019</u>                |  |
| <u>Delbert Liming</u>                                       | <u>11/01/2021</u>                |  |
| <u>Wayne Herrick</u>                                        | <u>11/01/2017</u>                |  |