

APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM

NAME OF GOVERNMENT ADDRESS CONTACT PERSON
STEAMBOAT SPRINGS CEMETERY DISTRICT
PO BOX 771546
STEAMBOAT SPRINGS, CO 80477
DAN BONNER
970 879-1787
DAN@THPK.COM
970 879-1239



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: A SCOTT COLBY
TITLE: CPA
FIRM NAME (if applicable): A SCOTT COLBY PC
ADDRESS: PO BOX 772944 STEAMBOAT SPRINGS, CO 80477
PHONE: 970 879-2022
DATE PREPARED (Must be Completed prior to Board approval): 2/21/2017
RELATIONSHIP TO ENTITY:

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.]

YES NO

If Yes, date filed



RECEIVED
By Justin L. Smith at 12:39 pm, Mar 10, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		GENERAL FUND	Fund*		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$	61,971	\$	-	\$	-
1-2	Investments	\$	-	\$	-	\$	-
1-3	Receivables	\$	-	\$	-	\$	-
1-4	Due from Other Entities or Funds	\$	-	\$	-	\$	-
	All Other Assets (specify)						
1-5		\$	-	\$	-	\$	-
1-6		\$	-	\$	-	\$	-
1-7		\$	-	\$	-	\$	-
1-8		\$	-	\$	-	\$	-
1-9		\$	-	\$	-	\$	-
1-10		\$	-	\$	-	\$	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	61,971	(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	\$	61,971	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	\$
Liabilities							
1-14	Accounts Payable	\$	-	\$	-	\$	-
1-15	Accrued Payroll and Related Liabilities	\$	-	\$	-	\$	-
1-16	Accrued Interest Payable	\$	-	\$	-	\$	-
1-17	Due to Other Entities or Funds	\$	-	\$	-	\$	-
1-18	All Other Current Liabilities	\$	-	\$	-	\$	-
1-19	TOTAL CURRENT LIABILITIES	\$	-	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	\$	-	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	-	\$
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	\$
Fund Balance							
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	\$	61,971	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	\$	61,971	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	\$	61,971	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	\$	-	\$

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	Fund*		Fund*	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property	\$ 76,845	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 5,793	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 82,638	\$ -	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	\$ 17,755	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 244	\$ -	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	\$ 100,637	\$ -	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	\$ 100,637	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 100,637

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
3-1	General Government	\$ 99,552	\$ -	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	\$ -	\$ -	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	Add lines 3-1 through 3-21	\$ 99,552	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			99,552
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	(Add lines 3-23 through 3-28)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			TOTAL GAAP RECONCILING ITEMS
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ 1,085	\$ -	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	\$ -	\$ -	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 This total should be the same as line 1-36.	\$ 1,085	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

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:
4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input type="checkbox"/>	
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	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -
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 type="checkbox"/>	
	How much?			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input type="checkbox"/>	
	How much?			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input type="checkbox"/>	
	What is the amount outstanding?			
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input type="checkbox"/>	
	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 type="checkbox"/>	<input type="checkbox"/>	
	Please provide the following mills levied for the year reported:			
	Bond Redemption	0.00		
	General/Other	0.10		
	TOTAL	0.10		

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:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 29,714		
5-2	Certificates of deposit	\$ 32,257		
	TOTAL CASH DEPOSITS		\$ 61,971	
	Investments (if investment is a mutual fund, please list underlying investments)	\$ -		
5-3		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 61,971	
Please answer the following question by marking in the appropriate box		YES	NO	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input 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.)? If no, MUST explain:	<input 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:	
6-1	Does the entity have capitalized assets?	<input type="checkbox"/>	<input type="checkbox"/>		The 2015 report submitted by the District contained three errors. First, Buildings was misstated as \$54,030 and should have been \$51,340. Secondly, the beginning balance of Infrastructure erroneously had a trailing zero added and was reported as 1,229,280 rather than 122,928. Third, we failed to report our capital outlay additions of 69,996. We have restated our beginning balances for Buildings as \$51,340 and Infrastructure as \$192,224
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 type="checkbox"/>	<input type="checkbox"/>		
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:				
		Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	-
	Buildings	\$ 51,340	\$ -	\$ -	51,340
	Machinery and equipment	\$ -	\$ -	\$ -	-
	Furniture and fixtures	\$ -	\$ -	\$ -	-
	Infrastructure	\$ 192,224	\$ -	\$ -	192,224
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	-
	Other (explain):	\$ -	\$ -	\$ -	-
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	-
	TOTAL	\$ 243,564	\$ -	\$ -	243,564
6-4	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)	\$ -	\$ -	\$ -	-
	TOTAL	\$ -	\$ -	\$ -	-

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:
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input type="checkbox"/>	
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes:	Who administers the plan?			
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.):	\$ -		
	State contribution amount:	\$ -		
	Other (gifts, donations, etc.):	\$ -		
	TOTAL	\$ -		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -		

PART 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
8-1	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 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 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	\$	92,400		
		\$	-		
		\$	-		
		\$	-		

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
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

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
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Date of formation:				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: NEW name				
PRIOR name				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>	
10-4	Please indicate what services the entity provides:			
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided:				

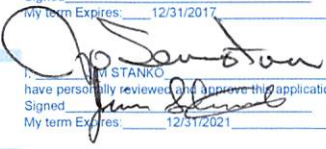
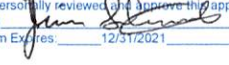

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Notes
Unrestricted Cash & Investments \$	61,971 Unrestricted Fund Balance \$	61,971 Total Tax Revenue \$	82,638
Current Liabilities \$	- Total Fund Balance \$	61,971 Revenue Paying Debt Service \$	-
Deferred Inflow \$	- PY Fund Balance \$	- Total Revenue \$	100,637
	Total Revenue \$	100,637 Total Debt Service Principal \$	-
	Total Expenditures \$	99,552 Total Debt Service Interest \$	-
	Interfund In \$	-	
Governmental	61,971 Interfund Out \$	-	
Total Cash & Investments \$	- Proprietary	- Enterprise Funds	
Transfers In \$	- Current Assets \$	Net Position \$	-
Transfers Out \$	- Deferred Outflow \$	- PY Net Position \$	-
Property Tax \$	76,845	- Government-Wide	
Debt Service Principal \$	- Current Liabilities \$	- Total Outstanding Debt \$	-
Total Expenditures \$	99,552 Deferred Inflow \$	- Authorized but Unissued \$	-
Total Developer Advances \$	- Cash & Investments \$	- Year Authorized \$	-
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; margin: 0;">Print Board Member's Name</p> <p style="text-align: center; margin: 5px 0;">JO SEMOTAN</p> <p style="margin: 0;">I, <u>JO SEMOTAN</u>, 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 style="margin: 0;">Signed <u></u> Date: <u>3/10/17</u></p> <p style="margin: 0;">My term Expires: <u>12/31/2017</u></p>
Board Member	2	<p style="text-align: center; margin: 0;">Print Board Member's Name</p> <p style="text-align: center; margin: 5px 0;">JIM STANKO</p> <p style="margin: 0;">I, <u>JIM STANKO</u>, 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 style="margin: 0;">Signed <u></u> Date: <u>3 March 2017</u></p> <p style="margin: 0;">My term Expires: <u>12/31/2021</u></p>
Board Member	3	<p style="text-align: center; margin: 0;">Print Board Member's Name</p> <p style="text-align: center; margin: 5px 0;">DAN BONNER</p> <p style="margin: 0;">I, <u>DAN BONNER</u>, 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 style="margin: 0;">Signed <u></u> Date: <u>2-27-17</u></p> <p style="margin: 0;">My term Expires: <u>12/31/2019</u></p>
Board Member	4	<p style="text-align: center; margin: 0;">Print Board Member's Name</p> <p style="margin: 0;">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 style="margin: 0;">Signed _____ Date: _____</p> <p style="margin: 0;">My term Expires: _____</p>
Board Member	5	<p style="text-align: center; margin: 0;">Print Board Member's Name</p> <p style="margin: 0;">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 style="margin: 0;">Signed _____ Date: _____</p> <p style="margin: 0;">My term Expires: _____</p>
Board Member	6	<p style="text-align: center; margin: 0;">Print Board Member's Name</p> <p style="margin: 0;">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 style="margin: 0;">Signed _____ Date: _____</p> <p style="margin: 0;">My term Expires: _____</p>
Board Member	7	<p style="text-align: center; margin: 0;">Print Board Member's Name</p> <p style="margin: 0;">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 style="margin: 0;">Signed _____ Date: _____</p> <p style="margin: 0;">My term Expires: _____</p>

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 STEAMBOAT SPRINGS CEMETERY DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Steamboat Springs Cemetery District 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. states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for the Steamboat Springs Cemetery District exceeded \$750,000 for Fiscal Year 2016; and

WHEREAS an application for exemption from audit for the Steamboat Springs Cemetery District has been prepared by A Scott Colby, C.P.A., 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 it resolved by the Board of Directors of the Steamboat Springs Cemetery District that the application for exemption from audit for the Steamboat Springs Cemetery District 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 Steamboat Springs Cemetery District; 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 Steamboat Springs Cemetery District for the fiscal year ended December 31, 2016.

ADOPTED THIS 21st day of February, A.D. 2017.

Board Member	Term Expires
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	12-31-2017
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Jo Semotan

	12-31-2021
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Jim Stanko

	12-31-2019
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Dan Bonner