

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS	TOWNER CEMETERY DISTRICT 1625.00	For the Year Ended 12/31/16 or fiscal year ended:
CONTACT PERSON	SHARON SCOTT	
PHONE	719-727-4663	
EMAIL	rsScott@fairpoint.net	
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:	SHARON SCOTT
TITLE	SECRETARY
FIRM NAME (if applicable)	
ADDRESS	13770 C.R. 78.5 TOWNER, CO 81071
PHONE	719-727-4663
DATE PREPARED (Must be prepared prior to Board approval)	March 3, 2017

PREPARER (SIGNATURE REQUIRED)

Sharon Scott

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

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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By Justin L. Smith at 11:01 am, Mar 14, 2017

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar
2-1	Ta Property	\$ 2,000 --
2-2	Specific ownership	\$ 295 --
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	\$.
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	\$.
2-21	Other (specify):	\$.
2-22	Interest	\$ 13 --
2-23		\$.
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 2,308 --

Please use this space to provide any necessary explanations

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
3-1	Administrative	\$.
3-2	Salaries	\$.
3-3	Payroll taxes	\$.
3-4	Contract services	\$ 743 --
3-5	Employee benefits	\$.
3-6	Insurance	\$.
3-7	Accounting and legal fees	\$ 110 --
3-8	Repair and maintenance	\$ 78 --
3-9	Supplies	\$ 55 --
3-10	Utilities and telephone	\$.
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) TOTAL EXPENDITURES	\$ 986 --

Please use this space to provide any necessary explanations

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 6 - CAPITAL ASSETS

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

		Yes	No
6-1	Does the entity have capital assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

6-3	Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ 3,000.-	\$ -	\$ -	\$ 3,000.-
	Buildings	\$ 250.-	\$ -	\$ -	\$ 250.-
	Machinery and equipment	\$ 4,904.-	\$ -	\$ -	\$ 4,904.-
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): <u>WATER LINE</u>	\$ 7,000.-	\$ -	\$ -	\$ 7,000.-
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 15,154.-	\$ -	\$ -	\$ 15,154.-

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

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

		Yes	No
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Who administers the plan?		
	Indicate the contributions from:		
	Tax (property, SO, sales, etc.):	\$ -	
	State contribution amount:	\$ -	
	Other (gifts, donations, etc.):	\$ -	
	TOTAL	\$ -	
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -	

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

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

		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Fund Name	Budgeted Expenditures
<u>TOWNER CEMETERY DISTRICT</u>	<u>\$ 4,310</u>

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

If yes: List the name of the other governmental entity and the services provided:

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

If yes: Date Filed:

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL current governing board members below. A MAJORITY of the governing board members must complete and sign in the column below.

Board Member 1	Print Board Member's Name <u>SHARON SCOTT</u>	I <u>SHARON SCOTT</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Sharon Scott</u> Date: <u>3-6-2017</u> My term Expires: <u>JANUARY 13, 2019</u>
Board Member 2	Print Board Member's Name <u>CHERI HOPKINS</u>	I <u>Cheri Hopkins</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Cheri Hopkins</u> Date: <u>March 5, 2017</u> My term Expires: <u>JANUARY 13, 2020</u>
Board Member 3	Print Board Member's Name <u>DORCAS BERGGREN</u>	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>DORCAS BERGGREN</u> Date: <u>3-6-2017</u> My term Expires: <u>JANUARY 13, 2019</u>
Board Member 4	Print Board Member's Name _____	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 5	Print Board Member's Name _____	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6	Print Board Member's Name _____	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name _____	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

Original Signatures
Verified by

Justin L. Smith

nted board
or exemption

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016 FOR THE TOWNER CEMETERY DISTRICT, STATE OF COLORADO

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

WHEREAS, neither revenue nor expenditures for the Towner Cemetery District exceeded \$100,000 for Fiscal Year 2016 and WHEREAS, an application for exemption from audit for the Towner Cemetery District has been prepared by Sharon Scott, a person skilled in government accounting; and WHEREAS, said application for exemption from audit as been completed in accordance with regulations, issued by the State Auditor.

Be it resolved/ordained by the Board of Directors of the Towner Cemetery District that the application for exemption from audit for the Towner Cemetery District for the Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Towner 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 Towner Cemetery District for the fiscal year ended December 31, 2016.

ADOPTED THIS 3RD day of March, A.D. 2017

PRINTED SIGNATURE	DATE OF EXPIRATION	SIGNATURE
<u>SHARON SCOTT</u>	<u>JAN. 13, 2019</u>	<u>Sharon Scott</u>
<u>Cheri Hopkins</u>	<u>Jan. ¹³20, 2020</u>	<u>Cheri Hopkins</u>
<u>Darcas Berggren</u>	<u>Jan 13, 2019</u>	<u>Darcas Berggren</u>