APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT

ADDRESS

West Kiowa County Cemetery District

c/o Cathryn Anderson 602 Arlington Ave

Arlington, CO 81021-9712

Cathryn Anderson 719-436-2220 1637.00

For the Year Ended 12/31/16 or fiscal year ended:

CONTACT PERSON

PHONE 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:

TITLE

FIRM NAME (if applicable)

ADDRESS PHONE

DATE PREPARED

(Must be prepared prior to Board approval)

Amanda L. Brown

Certified Public Accountant Amanda L. Brown CPA PO Box 405 Eads, CO 81036

719-438-5445

3/8/2017

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PREPARER (SIGNATURE REQUIRED)

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

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)

PROPRIETARY
ASH OR BUDGETARY BASE

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RECEIVED

By Justin L. Smith at 10:41 am, Mar 17, 2017

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this
2-1	Ta Property	\$ 1,309	space to provide
2-2	Specific ownership	\$ 193	any necessary
2-3	Sales and use	\$	explanations
2-4	Other (specify): Tax Interest	\$	
2-5	Licenses and permits	\$	
2-6	Intergovernmen Grants		i !
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 :	\$ 16	
2-14	Charges for utility services	\$. 회회의 기업 등 기업 기업 등 등 기업을 있다.	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ 캠프라일링 크린 글로 () 스틸린 (
2-16	Lease proceeds	\$ 등도록 사람들은 사람들이 나를 하게	
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		\$	
2-23		\$ ·	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	S 1,527	

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
3-1	Administrative		66	space to provid
3-2	Salaries	e constitución de la constitució		any necessary
3-3	Payroll taxes			explanations
3-4	Contract services			
3-5	Employee benefits	4		
3-6	Insurance	1		
3-7	Accounting and legal fees		50	A Comment of
3-8	Repair and maintenance		258	-
3-9	Supplies	Carrier all resources are particularly and the second seco	96	
3-10	Utilities and telephone			
3-11	Fire/Police	CONTROL OF SECURITY SECURITY		•
3-12	Streets and highways			\$
3-13	Public health			
3-14	Culture and recreation			- Annotation
3-15	Utility operations	general control of the control of th		i
3-16	Capital outlay			
3-17	Debt service principal	(should agree with Part 4)		7
3-18	Debt service interest	9		The state of the s
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)		
3-20	Repayment of Developer Advance Interest			1
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)		1
3-23	Other (specify):			
3-24				
3-25				
3-26	(add lines 3-1 through 3-24)	TOTAL EXPENDITURES 5	470	

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 OUTSTANDI Please answer the following questions by marking		anna ann an t-aireann ann an t-aireann ann an t-aireann ann ann ann ann an t-aireann ann ann ann ann ann ann a	IRED Yes	
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity have been successful to the entity have outstanding debt?				No ☑
4-2	Is the debt repayment schedule attached? If no. MUST exp N/A	ilain:	iit Schedule.		
4-3	Is the entity current in its debt service payments? If no, MU	ST explain:	1		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year			itstanding at year-end
	General obligation bonds Revenue bonds Notes/Loans Leases	S	; \$; \$; \$	\$ \$ \$ \$ \$ \$	÷
	Developer Advances Other (specify): TOTAL	\$ - \$ \$ - \$ \$ - \$	- S - S	- \$ - \$ - \$	
4-5 If yes:	Please answer the following questions by marking the appropriate Does the entity have any authorized, but unissued, debt? How much? Date the debt was authorized:	boxes. N/A N/A		Yes □x.,	No
4-6 If yes:	Does the entity intend to issue debt within the next calenda How much?	總職 가게 되었다. 그 가지 그리고 가게 하는 가게 하는 그리고가 가지 때문을 생각하는 이 바람이었다.	ı		
4-7 If yes:	Does the entity have debt that has been refinanced that it is What is the amount outstanding?	s still responsible for? N/A			
4-8 If yes:	Does the entity have any lease agreements? What is being leased? What is the original date of the lease? Number of years of lease?	N/A N/A N/A			
5 samewood is considered to considered and design	Is the lease subject to annual appropriation? What are the annual lease payments?	N/A			
4-9 If yes:	Does the entity have a certified Mill Levy? Please provide the following mills levied for the year reported:	Bond Redemption General/Other			□ 0.317
r cassacted to the same	Please use this space to provide	TOTAL	omments:		0.317
San					
	Please provide the entity's cash deposit and investment balances			mount	Total
5-1 5-2	YEAR-END Total of ALL Checking and Savings Accounts Certificates of deposit Total Cash Deposits		\$ \$	10,727	10,727
	investments (if investment is a mutual fund, please list und	erlying investments):	\$		
5-3			\$ \$ \$		
	Total Investments Total Cash and Investments			S	- 10,727
5-4	Please answer the following questions by marking in the app Are the entity's investments legal in accordance with Section		Yes	No	N/A
5-5	seq., C,R.S.? Are the entity's deposits in an eligible (Public Deposit Prote		일을 하는 이동안하다는 글라다. 이 이번 등학생들도 해가 되었다.		
	depository (Section 11-10.5-101, et seq. C,R,S,)? ST use this space to provide any explanations:	ionoli acy public			

	PART 6 - CAP Please answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions by marking in the appropriate answer the following questions are appropriate and the following questions by marking in the appropriate and the following questions are appropriate and the following questions are approximated at the following questions are approximated and the following questions are ap			Yes	No
6-1 6-2	Does the entity have capital assets? Has the entity performed an annual inventory of capital assets. 29-1-506, C.R.S.,? If no, MUST explain:	sets in accordance	with Section		
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 Buildings Machinery and equipment Furniture and fixtures Construction in Progress (CIP) Other (explain): Accumulated Depreciation	\$ - \$ 3,518 \$ - \$ - \$ -	\$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ - \$ - \$ 3,518 \$ - \$ -
Condition State Land	(Please enter a negative, or credit, balance) TOTAL Please use this space to provide	\$ - 3,518 any explanations		\$ -	\$ - \$ 3,518
	PART 7 - PENSIC	N INFORM	ATION		
7-1 7-2 If yes:	Please answer the following questions by marking in the appropriate the entity have an "old hire" firemen's pension plan? Does the entity have a volunteer firemen's pension plan? Who administers the plan? Indicate the contributions from:			Yes	No ☑ ☑
	Tax (property, SO, sales, etc.): State contribution amount: Other (gifts, donations, etc.): TOTAL What is the monthly benefit paid for 20 years of service pe	r retiree as of Jan	N/A N/A N/A \$ = N/A		
	Please use this space to provide	any explanations	or comments:		
8-1	PART 8 - BUDGE Please answer the following questions by marking in the appropion Did the entity file a budget with the Department of Local A current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	riate boxes.	ATION Yes	No □	N/A
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	ance with Section			
If yes:	Please indicate the amount appropriated for each fund for Fund Name General	the year reported: Budgeted Ex	spenditures 2,465		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TA	BOR)	
9-1	Please answer the following question by marking in the appropriate box Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	Yes ☑	No
	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.		
f no. M	JST explain:		
	PART 10 - GENERAL INFORMATION	in Dalinii (Frie)	
10-1	Please answer the following questions by marking in the appropriate boxes. Its this application for a newly formed governmental entity?	Yes □	No Z
If yes:	Date of formation:		
10-2 If yes:	Has the entity changed its name in the past or current year? Please list the NEW name & PRIOR name:		
10-3	is the entity a metropolitan district?		
	Please indicate what services the entity provides: Cemetery		
10-4	Does the entity have an agreement with another government to provide services?	The state of the s	
If yes:	List the name of the other governmental entity and the services provided:		
10-5	Has the district filed a <i>Title</i> 32, <i>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		
If yes:	32-1-104 (3), C.R.S.() Date Filed:	er transference (n. 1865) Roman Marian (n. 1865)	
100 S 10 10	Please use this space to provide any explanations or comments:		
1	는 사람들은 사람들에게 되었다. 이번 등에 가장 사람들이 되었다. 그는 사람들이 사 		
	는 사람들이 되는 것이 되었다. 현실 경기를 하는 것이 되었습니다. 그는 사람들이 되었습니다. 		
	- 장롱인 그리 사람들로 그리고 아내를 받아고 있다. 동생이 그 사람은 현대를 지르는 것 같다.		
	그는 이번 이를 하고 있는 사람들이 가지만 있는 사람들들을 가입니다.		
	도 한다는 것이 되는 것이 되었다. 그는 이번 등록 한 경기는 물로 말한 것이고 보지 않는 것 같은 것 같은 그리고 있다. 전략 경기를 받는 것 같다. 전략 		

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 <u>MAJORITY</u> of the governing boa	rd members must complete and sign in th	e column below.
Board	Print Board Member's Name	member, and that I have personally	, attest I am a duly elected or approve this application	pointed board n for exemption
Member 1	Diane Davis	from audit. Signed Dan Day 5 Date: 3-11-17 My term Expires: Jan 13 2		
	Print Board Member's Name		6 2 5 , attest I am a duly elected or app	sointed board
. 2559 . 23		member, and that I have personally	reviewed and approve this application	n for exemption
Board Member 2	Cathryn Anderson	Date: 11/March 2017 My term Expires: Jan 13 2	018	
	Print Board Member's Name	Carole Spady	, attest I am a duly elected or app	oointed board
Board		member, and that I have personally from audit.	reviewed and approve this application	n for exemption
Member 3	Carole Spady	Signed Parels Spade Date: 3-//-17 My term Expires: Tary 13 Z	/	
	Print Board Member's Name		, attest I am a duly elected or app	pointed board
Board		member, and that I have personally from audit.	reviewed and approve this application	n for exemption
Member		Signed		
4		Date:		
		My term Expires:		
	Print Board Member's Name		, attest I am a duly elected or apply reviewed and approve this applicatio	
Board Member	and the specific of the specif	from audit.		
5		Signed Date:		
1978 VA.5		My term Expires:		
	Print Board Member's Name		, attest I am a duly elected or ap	pointed board
Board		member, and that I have personally from audit.	reviewed and approve this applicatio	n for exemption
Member 6		Signed		
•		Date: My term Expires:		
and the second of	Print Board Member's Name	I		inted board
Board		member, and that I have personall	Original Signatures	for exemption
Member		from audit. Signed	Verified by	
7		Date:	vermed by	
		My term Expires:	Justin L. Smith	
			Japanii -	