

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT	West Kiowa County Cemetery District	For the Year Ended 12/31/16 or fiscal year ended
ADDRESS	c/o Cathryn Anderson 602 Arlington Ave Arlington, CO 81021-9712	
CONTACT PERSON	Cathryn Anderson	1637.00
PHONE	719-436-2220	
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	Amanda L. Brown
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Amanda L. Brown CPA
ADDRESS	PO Box 405 Eads, CO 81036
PHONE	719-438-5445
DATE PREPARED (Must be prepared prior to Board approval)	3/8/2017

PREPARER (SIGNATURE REQUIRED)

*Amanda L Brown*

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

GOVERNMENTAL  
(MODIFIED ACCRUAL BASIS)



PROPRIETARY  
(CASH OR BUDGETARY BASIS)



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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 space to provide any necessary explanations
2-1	Ta Property	\$ 1,309	
2-2	Specific ownership	\$ 193	
2-3	Sales and use	\$ -	
2-4	Other (specify): Tax Interest	\$ 9	
2-5	Licenses and permits	\$ -	
2-6	Intergovernment 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	\$ 16	
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		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 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 space to provide any necessary explanations
3-1	Administrative	\$ 66	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 50	
3-8	Repair and maintenance	\$ 258	
3-9	Supplies	\$ 96	
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	\$ 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 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"/>

6-3		Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Complete the following capital assets table:				
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 3,518	\$ -	\$ -	\$ 3,518
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 3,518	\$ -	\$ -	\$ 3,518

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
<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.):	N/A	
	State contribution amount:	N/A	
	Other (gifts, donations, etc.):	N/A	
	<b>TOTAL</b>	\$ -	
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	N/A	

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
<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	\$ 2,465

## 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)]?

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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?

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If yes: Date of formation:

10-2

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

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

10-3

Is the entity a metropolitan district?

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Please indicate what services the entity provides:

Cemetery

10-4

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

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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.]

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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	<b>Print Board Member's Name</b>  <div style="text-align: center;">Diane Davis</div>	I <u>Diane Davis</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>Diane Davis</u> Date: <u>3-11-17</u> My term Expires: <u>JAN 13 2020</u>	
Board Member 2	<b>Print Board Member's Name</b>  <div style="text-align: center;">Cathryn Anderson</div>	I <u>CATHRYN ANDERSON</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>Cathryn Anderson</u> Date: <u>11 MARCH 2017</u> My term Expires: <u>JAN 13 2018</u>	
Board Member 3	<b>Print Board Member's Name</b>  <div style="text-align: center;">Carole Spady</div>	I <u>Carole Spady</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>Carole Spady</u> Date: <u>3-11-17</u> My term Expires: <u>JAN 13 2019</u>	
Board Member 4	<b>Print Board Member's Name</b>  <div style="text-align: center;"> </div>	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	<b>Print Board Member's Name</b>  <div style="text-align: center;"> </div>	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	<b>Print Board Member's Name</b>  <div style="text-align: center;"> </div>	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	<b>Print Board Member's Name</b>  <div style="text-align: center;"> </div>	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: _____	<div style="border: 1px solid black; padding: 10px; text-align: center;"> <b>Original Signatures Verified by</b>             Justin L. Smith   </div>

Printed board  
for exemption