

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Cedar Hill Cemetery Association District
PO Box 43
Gypsum, CO 81637
Jenny Leonetti
970-471-2635
jenny.leonetti@eaglecounty.us
970-524-6511

For the Year Ended  
12/31/17  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

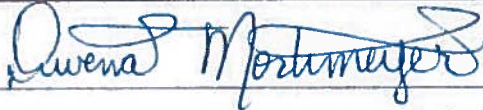
### PART 1 - CERTIFICATION OF PREPARER

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)

Divena Mortimeyer
CPA
8199 Welby Road, 3502 Thornton, CO 80229
720-556-2588
10-Mar-18

### PREPARER (SIGNATURE REQUIRED)



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

Office of the State Auditor

March 29, 2018

## 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	Taxes: Property	\$ 60,034	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 3,078	
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	\$ 171	
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	Cemetery plot sales	\$ 2,400	
2-23	Miscellaneous Revenue	\$ 288	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 65,971	

## 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	\$ 4,800	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 558	
3-7	Accounting and legal fees	\$ 450	
3-8	Repair and maintenance	\$ 20,016	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ 7,523	
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	\$ 41,408	
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	Treasurer's Fees	\$ 1,802	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$ 76,557	

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.

- 4-1 Does the entity have outstanding debt?  Yes  No  
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.
- 4-2 Is the debt repayment schedule attached? If no, MUST explain:  Yes  No
- 4-3 Is the entity current in its debt service payments? If no, MUST explain:  Yes  No

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*	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>

\*must tie to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.  Yes  No
- 4-5 Does the entity have any authorized, but unissued, debt?  Yes  No  
 If yes: How much? \$ -  
 Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  Yes  No  
 If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  Yes  No  
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements?  Yes  No  
 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?  Yes  No  
 What are the annual lease payments? \$ -
- 4-9 Does the entity have a certified Mill Levy?  Yes  No  
 If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption	-
General/Other	0.49
<b>TOTAL</b>	<b>0.49</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	\$ 195,389	
5-2 Certificates of deposit	\$ 503,912	
<b>Total Cash Deposits</b>		<b>\$ 699,301</b>
Investments (if investment is a mutual fund, please list underlying investments):		
_____	\$ -	
_____	\$ -	
_____	\$ -	
_____	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ 699,301</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.?  Yes  No  N/A
- 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.)?  Yes  No  N/A

If no, MUST use this space to provide any explanations:

## 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?  Yes                       No
- 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:  Yes                       No

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	\$ 17,491	\$ -	\$ -	\$ 17,491
Buildings	-	155,320	-	155,320
Machinery and equipment	42,360	-	-	42,360
Furniture and fixtures	-	-	-	-
Construction In Progress (CIP)	113,911	41,409	155,320	-
Other (explain):	-	-	-	-
Accumulated Depreciation (Please enter a negative, or credit, balance)	(11,416)	(7,442)	-	(18,858)
<b>TOTAL</b>	<b>\$ 162,346</b>	<b>\$ 189,287</b>	<b>\$ 155,320</b>	<b>\$ 196,313</b>

\*must tie to prior year ending balance

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?  Yes                       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes                       No

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

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.?  Yes                       No                       N/A
- If no, MUST explain:

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes                       No                       N/A

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

General Fund	\$ 109,960

## 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> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b> | <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> | <b>Is this application for a newly formed governmental entity?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Date of formation: <input style="width: 300px;" type="text"/>  |                                     |                                     |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Please list the NEW name & PRIOR name:<br><input style="width: 250px;" type="text"/>   |                                     |                                     |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|             | Please indicate what services the entity provides:<br><input style="width: 500px;" type="text" value="Selling and recording burial plots, keeping continuous records of burials, keeping grounds attractive, maintaining entire grounds"/> |                                     |                                     |
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | List the name of the other governmental entity and the services provided:<br><input style="width: 350px;" type="text"/>  |                                     |                                     |
| <b>10-5</b> | <b>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.]</b>              | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes:     | Date Filed: <input style="width: 200px;" type="text"/>   |                                     |                                     |

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:**

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

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 <b>Frances Barela</b>	I <u>Frances Barak</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>Frances Barela</u> Date: <u>3/14/18</u> My term Expires: <u>2/28/2019</u>
Board Member 2	Print Board Member's Name <b>Mark Reynolds</b>	I <u>MARK REYNOLDS</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>Mark Reynolds</u> Date: <u>3-14-18</u> My term Expires: <u>3/31/2021</u>
Board Member 3	Print Board Member's Name <b>Jennifer Leonetti</b>	I <u>Jennifer Leonetti</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>Jennifer Leonetti</u> Date: <u>3/14/2018</u> My term Expires: <u>3/31/2020</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: _____

## **Public Notice**

Notice is hereby given that the Board of Directors of the Cedar Hill Cemetery District shall hold a meeting on Wednesday, March 14, 2018 at 8:00 a.m. at the Gypsum Town Hall, 50 Lundgren Blvd, Gypsum, CO.

### **Review and Approval of 2017 Audit Report**

Any person wishing to appear at the meeting is welcomed to attend. Any person who has questions about the meeting, or who wishes to obtain a copy of the proposed agenda for the meeting, may call Treasurer, Jenny Woods-Leonetti at 970.524.6511.

Posted: March 12, 2018

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE CEDAR HILL CEMETERY ASSOCIATION, STATE OF COLORADO.

WHEREAS, the Board of Directors of The Cedar Hill Cemetery Association District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WEREAS, 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 The Cedar Hill Cemetery Association has been prepared by Divena Mortimeyer, 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 is resolved/ordained by the Board of Directors of the Cedar Hill Cemetery Association that the application for exemption from audit for The Cedar Hill Cemetery Association for the fiscal year ended **December 31, 2017** has been reviewed and is hereby approved by a majority of the Board of Directors of The Cedar Hill Cemetery Association; 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 Cedar Hill Cemetery Association for the fiscal year ended **December 31, 2017**.

ADOPTED THIS 14 day of March A.D. 2018

ATTEST:

Board of Directors	Date Term Expires	Signature
<u>Frances Barela</u>	<u>2/28/2020</u>	<u><i>Frances Barela</i></u>
<u>Jenny Leonetti</u>	<u>01/01/2019</u>	<u><i>Jennifer L. Leonetti</i></u>
<u>Mark Reynolds</u>	<u>3/31/2021</u>	<u><i>Mark Reynolds</i></u>

**PART 7 – GOVERNING BODY APPROVAL**

We, the undersigned, certify that this Application for Exemption from Audit has been:  
 Prepared consistent with Section 29-1-604, C.R.S. which states that an Application with revenues and expenditures of \$100,000 or less must be prepared by a person skilled in governmental accounting;  
 Completed to the best of our knowledge and is accurate and true;  
 Reviewed and approved by a majority or the governing body.

**Note: Please list all current members of the governing body. Original signatures must be provided for a majority of the governing body or a resolution may be provided in lieu of original signatures.**

	Name (print names of all current members of the governing body)	Date Term Expires	Signature (unless resolution is attached)
1	Mark Reynolds	3/31/2021	
2	Frances Barela	2/28/2020	
3	Jenny Leonetti	01/01/2019	

The ending balance on December 31, 2017 for Cedar Hill Cemetery was \$699,302.