

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

1617.00

NAME OF GOVERNMENT ADDRESS

Springfield Cemetery District  
PO Box 664  
Vilas, CO 81087

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Mildred Norton  
719-691-5315  
mildrednorton@yahoo.com

### 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:

Mildred Norton

TITLE

Clerk/ Recorder for the Springfield Cemetery District

FIRM NAME (if applicable)

ADDRESS

PO Box 726

PHONE

719-691-5315

DATE PREPARED

(Must be prepared prior to Board approval)

8-Mar-18

PREPARER (SIGNATURE REQUIRED)

*Mildred Norton*

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**

Office of the State Auditor

March 21, 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	\$ 41,425	
2-2	Specific ownership	\$ 4,797	
2-3	Sales and use	\$ -	
2-4	Interest	\$ 169	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)		
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Interest		
2-10	Charges for services	\$ 7,000	
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	Sale of Spaces	\$ 2,500	
2-22	Interest	\$ 296	
2-23			
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 56,187	

## 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	\$ 1,021	
3-2	Salaries	\$ 24,000	
3-3	Payroll taxes	\$ 1,836	
3-4	Contract services	\$ 3,600	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 4,263	
3-7	Accounting and legal fees	\$ 2,080	
3-8	Repair and maintenance	\$ 1,687	
3-9	Supplies	\$ 707	
3-10	Utilities and telephone	\$ 2,838	
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)	\$ 2,988	
3-18	Debt service interest	\$ 22	
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	Fuel	\$ 913	
3-24	Lawn Care	\$ 8,899	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 54,854	

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. If not, enter only through period amount (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	\$ 7,434	\$ -	\$ 2,988	\$ 4,446
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 7,434</b>	<b>\$ -</b>	<b>\$ 2,988</b>	<b>\$ 4,446</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

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	1.00
<b>TOTAL</b>	<b>1.00</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		
5-2 Certificates of deposit	\$ 14,894	
<b>Total Cash Deposits</b>	<b>\$ 39,353</b>	
Investments (if investment is a mutual fund, please list underlying investments)		\$ 54,247
5-3	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>	<b>\$ -</b>	
<b>Total Cash and Investments</b>		<b>\$ 54,247</b>

Please answer the following questions by marking in the appropriate boxes

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, 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?	<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"/>

Complete the following capital assets table:	Balance beginning of the year*	Additions (to be included in Part 3)	Deletions	Year-End Balance
Land	\$ 14,400	\$ -	\$ -	\$ 14,400
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 38,137	\$ -	\$ -	\$ 38,137
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 52,537</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,537</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?	<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.):	\$ -
<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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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:      

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

Operating Fund	\$ 80,093

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

Please answer the following questions 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)]? | <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                                  |
|---------|---|--------------------------|-------------------------------------|
| 10-1    | Is this application for a newly formed governmental entity?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px;" type="text"/>   |                          |                                     |
| 10-2    | Has the entity changed its name in the past or current year?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Please list the NEW name & PRIOR name:<br><input style="width: 500px;" type="text"/>  |                          |                                     |
| 10-3    | Is the entity a metropolitan district?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|         | Please indicate what services the entity provides:<br><input style="width: 500px;" type="text"/>  |                          |                                     |
| 10-4    | Does the entity have an agreement with another government to provide services?  | <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: 500px;" type="text"/>   |                          |                                     |
| 10-5    | Has the district filed a <i>Title 32, 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 32-1-104 (3), C.R.S.] | <input type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | Date Filed: <input style="width: 450px;" type="text"/>  |                          |                                     |

Please use this space to provide any explanations of responses:

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  
Billy Raybon

I Billy R Raybon, 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 Billy R Raybon  
Date: 3-9-18  
My term Expires: \_\_\_\_\_

Board Member 2

Print Board Member's Name  
Ervin Maltbie

I Ervin Maltbie, 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 Ervin Maltbie  
Date: 3-9-18  
My term Expires: 2019

Board Member 3

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 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  


or appointed board application for



**JOHN DEERE  
FINANCIAL**

Deere & Company  
6400 NW 86th Street  
PO Box 6600  
Johnston, IA 50131-6600

SPRINGFIELD CEMETERY  
111 COLORADO AVE  
VILAS, CO 81087

Co-Debtor or Guarantor:

**This is not an invoice**

Thank you for financing with John Deere Financial. We appreciate your business.

This is to advise you that your loan contract described herein has been accepted by John Deere or that your retail installment contract described herein has been assigned to John Deere by your John Deere Dealer. The contract has been assigned the number shown below.

The account number assigned: 510000954052  
The details for this transaction include:

Contract Date: 02 June 2014

AMOUNT FINANCED	\$14,941.00
FINANCE CHARGE	\$
TOTAL PAYMENTS	\$14,941.00

INSURANCE PREMIUM	\$225.00
INSURANCE EFFECTIVE DATE	02 June 2014
INSURANCE EXPIRATION DATE	02 June 2019

EQUIPMENT PURCHASED					
QTY.	NEW/USED	MFR.	MODEL	EQUIPMENT DESCRIPTION	AMOUNT
1	NEW	JD	3038	3038E COMPACT UTILITY TRACTOR	\$18,000.00
PRODUCT ID NO. 1LV3038EEDH514147 - 3038E TRACTOR					
1	NEW	JD	305	305 Loader	\$3,450.00
PRODUCT ID NO. 1P00305XTDX073483 - 305 LOADER					

TRADE-IN and CASH DOWN PAYMENT					
QTY.	MFR.	MODEL	DESCRIPTION OF TRADE-IN (From Purchase Order)	PRODUCT ID NO.	AMOUNT
				TOTAL TRADE-IN:	\$0.00
				CASH DOWN PAYMENT:	\$7,000.00
				RENTAL APPLIED:	\$0.00
				TOTAL TRADE-IN PLUS CASH DOWN:	\$7,000.00

INSTALLMENT PAYMENTS		
DATE FINANCE CHARGE BEGINS: June 2, 2014		
<i>The first Installment Payment Due Date is December 2, 2014 and each successive Installment Payment is due on the same day of the Semi Annual Interval thereafter, (the "Billing Period"), unless otherwise provided below.</i>		
NUMBER OF PAYMENTS	AMOUNT OF EACH PAYMENT	DUE DATE
10	\$1,494.10	December 2, 2014

You have elected to purchase physical damage insurance through Sentry Insurance and finance the premium. The last page of this correspondence contains the policy information. You will not receive a separate policy from Sentry

To view your account information or to make a payment online, please go to:  
[WWW.MYJDFACCOUNT.COM](http://WWW.MYJDFACCOUNT.COM)