

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Oak Creek Cemetary District  
PO Box 1032 25698 CR 50X  
Oak Creek, CO 80467

For the Year Ended  
12/31/18  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Tina Holliday  
(970) 846-5931  
hollidaytina@gmail.com  
n/a

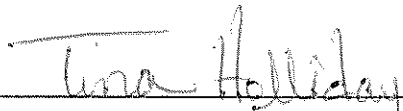
### PART 1 - CERTIFICATION OF PREPARER

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

Tina Holliday  
Secretary/Treasurer  
Oak Creek Cemetary District  
PO Box 1032 25698 CR 50X Oak Creek, CO 80467  
(970) 846-5931  
3/28/18

### 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)

## 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 (report mills levied in Question 10-6)	\$ 15,212	
2-2	Specific ownership	\$ 725	
2-3	Sales and use	\$ -	
2-4	Other (specify): Senior/veteran exemption	\$ 131	
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	\$ 1,620	
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): Sale of burial plots	\$ 1,832	
2-22		\$ -	
2-23		\$ -	
2-24	<b>(add lines 2-1 through 2-23) TOTAL REVENUE</b>	<b>\$ 19,520</b>	

## 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	\$ 1,500	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 5,150	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 393	
3-8	Repair and maintenance	\$ 2,269	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ 3,600	
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	<b>(add lines 3-1 through 3-24) TOTAL EXPENDITURES</b>		\$	12,912

**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.

- |     |  | Yes                      | No                                  |
|-----|--|--------------------------|-------------------------------------|
| 4-1 | Does the entity have outstanding debt?<br>If Yes, please attach a copy of the entity's Debt Repayment Schedule.  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>            | <input type="checkbox"/> | <input type="checkbox"/>            |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | <input type="checkbox"/> | <input type="checkbox"/>            |

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?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much?<br>Date the debt was authorized:<br><div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>  |                          |                                     |
| 4-6     | Does the entity intend to issue debt within the next calendar year?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much?<br><div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>   |                          |                                     |
| 4-7     | Does the entity have debt that has been refinanced that it is still responsible for?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding?<br><div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>   |                          |                                     |
| 4-8     | Does the entity have any lease agreements?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is being leased?<br>What is the original date of the lease?<br>Number of years of lease?<br><div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div><br><div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> |                          |                                     |
|         | Is the lease subject to annual appropriation?<br>What are the annual lease payments?<br><div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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	\$ 69,418	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 69,418</b>

Investments (If investment is a mutual fund, please list underlying investments)

5-3

	\$	-
	\$	-
	\$	-
	\$	-
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 69,418

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.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide an explanation

## 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 (Must be included in Part 6)	Deletions	Year End Balance
Land	\$ 7,100	\$ -	\$ -	\$ 7,100
Buildings	\$ 3,500	\$ -	\$ -	\$ 3,500
Machinery and equipment	\$ 500	\$ -	\$ -	\$ 500
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 11,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,100</b>

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"/> |

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 budgeted for each fund for the year reported:

General Fund	\$	21,625

## 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<br>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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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: 300px;" 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: 400px;" type="text"/>   |                                     |                                     |
| 10-3    | Is the entity a metropolitan district?<br>Please indicate what services the entity provides:<br><input style="width: 400px;" type="text"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 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: 400px;" type="text"/>                    |                                     |                                     |
| 10-5    | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during the year?                            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| If yes: | Date Filed: <input style="width: 300px;" type="text"/>   |                                     |                                     |
| 10-6    | Does the entity have a certified Mill Levy?  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):   |                                     |                                     |

Bond Redemption mills	-
General/Other mills	0.24
Total mills	0.24

Please use this space to provide any explanations or comments:

Our Secretary/Treasurer, Karen Halterman, passed away during 2018. Her computer was not accessible after her passing. I have reconstructed the financials from the bank statements. I feel they are complete and correct to the best of my ability.

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 Robert Johnson	I <u>Robert Johnson</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 _____ Date: _____ My term Expires: _____
Board Member 2	Print Board Member's Name Robert Redding	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 3	Print Board Member's Name Tina Holliday	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>Tina Holliday</u> 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: _____

**RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT**  
(Pursuant to 29-1-604), C.R.S.)

A RESOLUTION/AN ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE OAK CREEK CEMETERY DISTRICT, STATE OF COLORADO

WHEREAS, the OAK CREEK CEMETERY DISTRICT of the State of Colorado, wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states 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 Oak Creek Cemetery District exceeded \$100,000 for the fiscal year 2018; and

WHEREAS, an application for exemption from audit for the Oak Creek Cemetery District has been prepared by Tina Holliday, a person skilled in government accounting; and

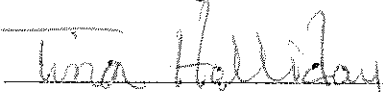
WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW, THEREFORE, be it resolved/ordained by the Oak Creek Cemetery District, of Routt County, State of Colorado, that the application for exemption from audit for the Oak Creek Cemetery District for the fiscal year ended December 31, 2018, has been reviewed and is hereby approved by a majority of the Oak Creek Cemetery Board, that those members of the Oak Creek Cemetery Board 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 Oak Creek Cemetery District for the fiscal year ended December 31, 2018.

ADOPTED, this 30<sup>th</sup> day of March, A.D., 2019

  
\_\_\_\_\_  
Robert Johnson, President

\_\_\_\_\_  
Robert Redding, Vice President

  
\_\_\_\_\_  
Tina Holliday, Secretary/Treasurer