

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

|                              |
|------------------------------|
| Two Buttes Cemetery District |
| P.O. Box 81 40               |
| Two Buttes, CO 81084         |
|                              |
| Lynn Orebaugh                |
| 719-529-5926                 |
|                              |
|                              |

For the Year Ended  
12/31/20  
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

|                                 |
|---------------------------------|
| Mari Lee Freiberger             |
| Owner                           |
| This N' That                    |
| 1173 Main Springfield, CO 81073 |
| 719-523-4985                    |
| 3/25/2021                       |

### PREPARER (SIGNATURE REQUIRED)

*Mari Lee Freiberger*

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



*This is a copy of my copies  
my copies  
Originals were mailed in February to you!*

## 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)   | \$ 3,541                |   |
| 2-2   | Specific ownership                                       | \$ 194                  |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Other (specify): Delinquent, Homestead, & S.O.           | \$ 285                  |   |
| 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  | \$ -                    |   |
| 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               | \$ 4,020                |   |

## PART 3 EXPENDITURES/EXPENSES

**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  | \$ -                    |   |
| 3-2   | Salaries  | \$ -                    |   |
| 3-3   | Payroll taxes   | \$ -                    |   |
| 3-4   | Contract services   | \$ 250                  |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ -                    |   |
| 3-7   | Accounting and legal fees   | \$ -                    |   |
| 3-8   | Repair and maintenance  | \$ -                    |   |
| 3-9   | Supplies  | \$ 354                  |   |
| 3-10  | Utilities and telephone   | \$ 395                  |   |
| 3-11  | Fire/Police   | \$ -                    |   |
| 3-12  | Streets and highways  | \$ -                    |   |
| 3-13  | Public health   | \$ -                    |   |
| 3-14  | Capital outlay  | \$ -                    |   |
| 3-15  | Utility operations  | \$ -                    |   |
| 3-16  | Culture and recreation  | \$ -                    |   |
| 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  | Treasurer's Fees  | \$ 180                  |   |
| 3-24  |   | \$ -                    |   |
| 3-25  |   | \$ -                    |   |
| 3-26  | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES                | \$ 1,179                |   |

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 (interest amounts 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.

- 4-5 Does the entity have any authorized, but unissued, debt?  Yes  No  
 If yes: How much?  Yes  No

\$ -

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?  Yes  No

\$ -

- 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?  Yes  No

\$ -

- 4-8 Does the entity have any lease agreements?  Yes  No  
 If yes: What is being leased?  Yes  No  
 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?

\$ -

Please use this space to provide any explanations or comments.

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash, deposits, and investment balances.

|     |   | Amount    | Total            |
|-----|---|-----------|------------------|
| 5-1 | YEAR-END Total of ALL Checking and Savings Accounts                       | \$ 22,904 |                  |
| 5-2 | Certificates of deposit   | \$ -      |                  |
|     | <b>Total Cash Deposits</b>  |           | <b>\$ 22,904</b> |
|     | Investments (if investment is a fund, please list or identify investment) |           |                  |
|     |   | \$ -      |                  |
|     |   | \$ -      |                  |
|     |   | \$ -      |                  |
|     | <b>Total Investments</b>  |           | <b>\$ -</b>      |
|     | <b>Total Cash and Investments</b>   |           | <b>\$ 22,904</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, 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?                      

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:                      

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                           | \$ 1,000                         | \$ -                                   | \$ -        | \$ 1,000         |
| Buildings                      | \$ 1,000                         | \$ -                                   | \$ -        | \$ 1,000         |
| Machinery and equipment        | \$ 5,600                         | \$ -                                   | \$ -        | \$ 5,600         |
| Furniture and fixtures         | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Infrastructure                 | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Construction In Progress (CIP) | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Other (explain):               | \$ -                             | \$ -                                   | \$ -        | \$ -             |
| Accumulated Depreciation       | \$ 400                           | \$ -                                   | \$ -        | \$ 400           |
| <b>TOTAL</b>                   | <b>\$ 8,000</b>                  | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ 8,000</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?                      

7-2 Does the entity have a volunteer firemen's pension plan?                      

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

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.?                                            

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:

| Fund Name    | Budgeted Expenditures/Expenses |
|--------------|--------------------------------|
| General Fund | \$ 31,600                      |
|              |                                |
|              |                                |
|              |                                |

## 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)]?  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.

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?  Yes  No

If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?  Yes  No

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

**10-3** Is the entity a metropolitan district?  Yes  No

Please indicate what services the entity provides:

**10-4** Does the entity have an agreement with another government to provide services?  Yes  No

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  Yes  No

If yes: Date Filed:

**10-6** 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 mills | 3.561        |
| General/Other mills   | -            |
| <b>Total mills</b>    | <b>3.561</b> |

Please use this space to provide any explanations or comments:

TWO BUTTES CEMETERY DISTRICT

PO BOX 40

TWO BUTTES, CO 81084

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020

TWO BUTTES CEMETERY DISTRICT, STATE OF COLORADO

WHEREAS, the Board of Directors of the Two Buttes Cemetery District wishes to claim exemption from the audit requirement 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 seven hundred fifty 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 Two Buttes Cemetery District exceeded \$100,000 for fiscal Year 2020 and

WHEREAS, an application for exemption from audit for Two Buttes Cemetery District has been prepared by Mari Lee Freiberger, an independent accountant with knowledge of governmental 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 Board of Directors of the Two Buttes Cemetery District that the application for exemption from audit for the Two Buttes Cemetery District for the Fiscal Year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Two Buttes Cemetery District 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 Two Buttes Cemetery District for the fiscal year ended December 31, 2020.

ADOPTED THIS 21<sup>st</sup> DAY OF December, A.D., 2020

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President



Secretary/Treasurer

Members

Term

Of Board of Directors

Expires

Signatures

Lois Campbell

2024



Lynn Orebaugh

2022



Wanda Morris

2024

