

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Springfield Cemetery District
PO Box 664
Vilas, CO 81087
Mildred Norton
7196915315
mildrednorton@yahoo.com

For the Year Ended  
12/31/21  
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

Mildred Norton
Clerk/Recorder
PO Box 726
7196915315
3/4/2022

**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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## 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	<b>Taxes: Property</b> (report mills levied in Question 10-6)	\$ 50,313	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 4,893	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest	\$ 97	
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	\$ 9,700	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 111	
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	\$ 4,900	
2-21	Dividends	\$ 367	
2-22	Sale of Spaces	\$ 3,500	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 73,880	

## 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	\$ 289	Please use this space to provide any necessary explanations
3-2	Salaries	\$ 24,000	
3-3	Payroll taxes	\$ 1,836	
3-4	Contract services	\$ 6,850	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 4,335	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 2,036	
3-9	Supplies	\$ 541	
3-10	Utilities and telephone	\$ 2,987	
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	Other (specify):		
3-24	Fuel	\$ 1,289	
3-25	Lawn Care	\$ 6,332	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 50,495	

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.

- 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? \$ -

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 <b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 102,318	
5-2 <b>Certificates of deposit</b>	\$ 14,705	
<b>Total Cash Deposits</b>		\$ 117,023
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 _____	\$ -	
_____	\$ -	
_____	\$ -	
_____	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</b>		\$ 117,023

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	\$ 14,400	\$ -	\$ -	\$ 14,400
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 43,137	\$ -	\$ -	\$ 43,137
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Water Storage Tank	\$ 7,083	\$ -	\$ -	\$ 7,083
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 64,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,620</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" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' 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 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.?

- 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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Operating Fund	\$ 84,636

## 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)]?



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

Is this application for a newly formed governmental entity?



10-1

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?



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

10-3 Is the entity a metropolitan district?



Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?



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



If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?



If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills

	-
--	---

General/Other mills

	0.968
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Total mills

	0.968
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Please use this space to provide any explanations or comments:

Print the names of ALL members of current governing body below. A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member 1	Print Board Member's Name Fae Suttler	I <u>Fae Suttler</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>Fae Suttler</u> Date: <u>3-4-2022</u> My term Expires: _____
Board Member 2	Print Board Member's Name Billy Raybon	I <u>Billy Raybon</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>Billy Raybon</u> Date: <u>3-16-22</u> My term Expires: _____
Board Member 3	Print Board Member's Name EDVIN M WALTZIE	I <u>EDVIN M WALTZIE</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>Edvin Waltzie</u> Date: <u>3-4-22</u> 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: _____