

QUESTIONS?

Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) OR Phone: 303-869-3000

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

## APPLICATION FOR EXEMPTION FROM AUDIT

### SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Oak Creek Cemetery District  
PO Box 1032  
Oak Creek CO 80467

For the Year Ended  
12/31/22  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Doug Sprowls  
970-471-3957  
[oakcreekcoloradocemetery@gmail.com](mailto:oakcreekcoloradocemetery@gmail.com)

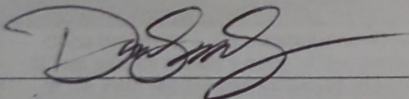
### PART 1 - CERTIFICATION OF PREPARER

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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
(Must be prepared prior to Board approval)

Doug Sprowls  
Board Member  
  
PO Box 536 Oak Creek, CO 80467  
970-471-3957  
8/22/23

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)

X

### 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)	\$ 20,297	
2-2	Specific ownership	\$ -	
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	\$ 800	
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		\$	21,097

### 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	\$ 1,000	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 4,410	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 628	
3-10	Utilities and telephone	\$ 1,075	
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		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES		\$ 7,113

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?  
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:

4-3 Is the entity current in its debt service payments? If no, MUST explain:

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		\$ -	\$ -	\$ -	\$ -
Lease Liabilities		\$ -	\$ -	\$ -	\$ -
Developer Advances		\$ -	\$ -	\$ -	\$ -
Other (specify):		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

\*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?  
If yes: How much?  \$ -  
Date the debt was authorized:

4-6 Does the entity intend to issue debt within the next calendar year?  
If yes: How much?  \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for? X  
 If yes: What is the amount outstanding? \$ -  
 4-8 Does the entity have any lease agreements?  
 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?  
 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 YEAR-END Total of ALL Checking and Savings Accounts	\$ 120,625 -	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		\$ -
Investments (if investment is a mutual fund, please list underlying investments)		
	\$ -	
5-3	\$ -	
	\$ -	
	\$ -	
<b>Total Investments</b>		\$ -
<b>Total Cash and Investments</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.? X

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.)? X

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

### PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes. Yes No

6-1 Does the entity have capital assets? X

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: X

6-3 Complete the following capital & right-to-use assets table:

	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 40,000 -	\$ -	\$ -	\$ 40,000
Buildings	\$ 3500 -	\$ -	\$ -	\$ 3500 -
Machinery and equipment	\$ 1000 -	\$ -	\$ -	\$ 1000 -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 44500 -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44500</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? X

7-2 Does the entity have a volunteer firefighters' pension plan? X

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.?

X

\_\_\_\_\_

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

X

\_\_\_\_\_

If yes: Please indicate the amount budgeted for each fund for the year reported: \$20,297

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	20,297

## 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)]?

X

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?

X

If yes: Date of formation:

\_\_\_\_\_

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

X

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

\_\_\_\_\_

10-3 Is the entity a metropolitan district?

X

Please indicate what services the entity provides:

\_\_\_\_\_

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

X

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 year?

X

If yes: Date Filed:

\_\_\_\_\_

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

X

If yes:

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

Bond Redemption mills

\_\_\_\_\_

General/Other mills

250

Total mills

250

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	I <u>Doug Sparow</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>[Signature]</u> Date: <u>8/22/23</u> My term Expires: <u>2027</u>
Board member 2	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 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: _____

### EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you **MUST** draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

**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 2022 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 29-1-306, 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 and 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 the OAK CREEK CEMETERY DISTRICT exceeded \$100,000 for the fiscal year 2022; and

WHEREAS, an application for exemption from audit for the OAK CREEK CEMETERY DISTRICT has been prepared by Doug Sprowls, 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 ending December 31, 2022, 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 become part of the application for exemption from audit of the OAK CREEK CEMETERY DISTRICT for the fiscal year ending December 31, 2022.

ADOPTED, this 22nd day of August, 2023



\_\_\_\_\_  
Doug Sprowls, President

*Vacant*

\_\_\_\_\_  
(Vacant), Vice President

*Vacant*

\_\_\_\_\_  
(Vacant), Secretary/Treasurer