

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Towner Cemetry District
13852 Third Street
Towner, Colorado 81071

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

CONTACT PERSON
PHONE
EMAIL

Susan Greenfield
719-691-5081
susan.greenfield@plainviewhawks.org

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

Susan Greenfield
Secretary-Treasurer
13934 County Road 78.25, Towner, Colorado 81071
719-691-5081
19-Mar-23

PREPARER (SIGNATURE REQUIRED)

Susan Greenfield

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
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 3,013
2-2	Specific ownership	\$ 544
2-3	Sales and use	\$ -
2-4	Other (specify): Tax Interest	\$ 23
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	\$ 142
2-20	Donations	\$ 1,800
2-21	East End Senior Citizens Rent	\$ -
2-22		\$ -
2-23		\$ -
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 5,522

Please use this space to provide any necessary explanations

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
3-1	Administrative	\$ -
3-2	Salaries	\$ -
3-3	Payroll taxes	\$ -
3-4	Contract services	\$ -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 152
3-7	Accounting and legal fees	\$ 662
3-8	Repair and maintenance	\$ 122
3-9	Supplies	\$ 2,141
3-10	Utilities and telephone	\$ -
3-11	Fire/Police	\$ -
3-12	Streets and highways	\$ -
3-13	Public health	\$ -
3-14	Capital outlay	\$ -
3-15	Utility operations	\$ 25
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)	\$ 440
3-23	Mowing	\$ 105
3-24	Christmas Candy for Plainview School	\$ 450
3-25	Carpet Cleaning	\$ -
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 4,097

Please use this space to provide any necessary explanations

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.	<input type="checkbox"/>	<input type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <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: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
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	\$ -	\$ -	\$ -	\$ -
	Lease Liabilities	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

		Yes	No
	Please answer the following questions by marking the appropriate boxes.		
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? Date the debt was authorized:	<input type="checkbox"/>	<input type="checkbox"/>
	\$ -		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input type="checkbox"/>
	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input type="checkbox"/>
	\$ -		
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?	<input type="checkbox"/>	<input 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	\$ 11,463	
5-2	Certificates of deposit	\$ -	\$ 11,463
	Total Cash Deposits		
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ 4,774	
		\$ -	
		\$ -	
		\$ -	
	Total Investments		\$ 4,774
	Total Cash and Investments		\$ 16,237

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 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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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?

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 & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 2,100	\$ -	\$ -	\$ 2,100
Buildings	\$ 12,800	\$ -	\$ -	\$ 12,800
Machinery and equipment	\$ 500	\$ -	\$ -	\$ 500
Furniture and fixtures	\$ 23,000	\$ -	\$ -	\$ 23,000
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 38,400	\$ -	\$ -	\$ 38,400

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.):	\$ -
TOTAL	\$ -

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
General Fund	\$ 3,114

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

Please answer the following question by marking in the appropriate box.

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.

Yes No

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?**

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**

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	0.515
Total mills	0.515

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	Print Board Member's Name	Signature	Date	My term Expires
1	Susan Greenfield	<u>Susan Greenfield</u>	<u>3-23-23</u>	<u>2025</u>
2	Larry Tuttle	_____	_____	_____
3	Trevor Carney	<u>Trevor S. Carney</u>	<u>3-27-23</u>	<u>2023</u>
4	Sharon Scott <i>Unable to sign due to health issues. She had a stroke.</i>	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____
7	_____	_____	_____	_____

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

A Resolution/Ordinance approving the exempt from audit for fiscal year 2022 for the Towner Recreation District, State of Colorado.

Whereas the Board of Directors of the Towner Recreation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R. S.; and neither revenues or 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

Neither revenue or expenditures for the Towner Recreation District exceed \$100,000 for the fiscal year of 2022, and an application for the Towner Recreation District exempt from audit has been prepared by Susan Greenfield,

Whereas, said application for exempt from audit has been completed in accordance with regulations issued by the State Auditor.

It is resolved by the Board of Directors of the Towner Recreation District that the application of the Towner Recreation District for the Fiscal Year ended in December 31, 2022, has been personally reviewed and approved by the majority of the Board of Directors of the Towner Recreation District, and signed to signify their approval of the application for exemption from audit of the Towner Recreation District for the fiscal year ended December 31, 2022.

ADOPTED THIS 27 day of March, A.D. 2023

Sharon Scott, President
Mayor/President

ATTEST:

Susan Greenfield
Towner Secretary

Printed names of
Members of Governing Board

Date
Term Expires

Signatures

Sharon Scott

2023

Susan Greenfield

2025

Susan Greenfield

Larry Tuttle

2025

Trevor Carney

Trevor Carney

2023
