

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	JULESBURG CEMETERY DISTRICT
ADDRESS	114 WEST FIRST STREET JULESBURG, CO 80737
CONTACT PERSON	PAULA FRAKER
PHONE	970-474-2696
EMAIL	
FAX	

For the Year Ended
12/31/16
or fiscal year ended:

1563.00

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:	DANIEL M. PEDERSON
TITLE	CPA
FIRM NAME (if applicable)	LIITJOHANN, KAUFFMAN AND PEDERSON, CPA'S
ADDRESS	106 EAST FIRST STREET, JULESBURG, CO 80737
PHONE	97-474-3326
DATE PREPARED (Must be prepared prior to Board approval)	3/13/2017

Daniel M. Pederson

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)



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RECEIVED

By Justin L. Smith at 5:03 pm, Apr 13, 2017

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	Ta Property	\$	23,959	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$	2,641	
2-3	Sales and use	\$	-	
2-4	Other (specify):	\$	46	
2-5	Licenses and permits	\$	-	
2-6	Intergovernment 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	\$	5	
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	\$	2,581	
2-21	Other (specify): REFUND	\$	23	
2-22		\$	-	
2-23		\$	-	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$	29,256	

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	\$	617	Please use this space to provide any necessary explanations
3-2	Salaries	\$	-	
3-3	Payroll taxes	\$	-	
3-4	Contract services	\$	12,695	
3-5	Employee benefits	\$	-	
3-6	Insurance	\$	1,118	
3-7	Accounting and legal fees	\$	500	
3-8	Repair and maintenance	\$	1,159	
3-9	Supplies	\$	1,203	
3-10	Utilities and telephone	\$	728	
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): MISCELLANEOUS	\$	576	
3-24		\$	-	
3-25		\$	-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	18,596	

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 checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" 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
4-4	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? \$ - Date the debt was authorized:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" 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 checked="" 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 checked="" type="checkbox"/>
4-9	Does the entity have a certified Mill Levy? If yes: Please provide the following mills levied for the year reported:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Bond Redemption		-
	General/Other		-
	TOTAL		-

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	\$ 104,491	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 104,491
	Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
5-3		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 104,491

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

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?	<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"/>

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	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ 27,201	\$ -	\$ -	\$ 27,201
	Machinery and equipment	\$ 51,446	\$ 2,206	\$ -	\$ 53,652
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In-Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 78,647	\$ 2,206	\$ -	\$ 80,853

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.):	\$ -	
	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.? If no, MUST explain:	<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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If yes: Please indicate the amount appropriated for each fund for the year reported:

Fund Name	Budgeted Expenditures
GENERAL FUND	\$ 75,730

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

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date of formation:		
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:		
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Please indicate what services the entity provides:		
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:		
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9,3) and 32-1-104 (3), C.R.S.]	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date Filed:		

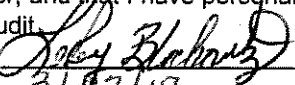




Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

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 LEROY BLOCHOWITZ Leroy Blochowitz	I <u>Leroy Blochowitz</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></u> Date: <u>3/27/17</u> My term Expires: <u>indefinite</u>
Board Member 2	Print Board Member's Name PAULA FRAKER Paula Fraker	I <u>Paula Fraker</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></u> Date: <u>3/27/2017</u> My term Expires: <u>Indefinite</u>
Board Member 3	Print Board Member's Name TODD BLOCHOWITZ Todd Blochowitz	I <u>Todd Blochowitz</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></u> Date: <u>3/27/17</u> My term Expires: <u>indefinite</u>
Board Member 4	Print Board Member's Name ALLEN COYNE Allen Coyne	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></u> Date: <u>3/27/2017</u> My term Expires: _____
Board Member 5	Print Board Member's Name JAMES BECK James Beck	I <u>James Beck</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></u> Date: <u>3/27/17</u> My term Expires: <u>indefinite</u>
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: _____

**Original Signatures
Verified by**

Justin L. Smith



JULESBURG CEMETERY DISTRICT

RELOLUTION TO ADOPT APPLICATION FOR EXEMPTION FROM AUDIT

A RESOLUTION TO ADOPT THE APPLICATION FOR EXEMPTION FROM AUDIT FOR THE JULESBURG CEMETERY DISTRICT, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016.

WHEREAS, the Board of directors of the Julesburg Cemetery District has received a proposed application for Exemption from Audit on March 17, 2017, for its consideration;

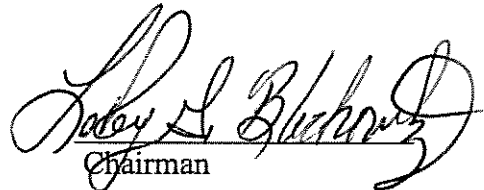
WHEREAS, neither revenue nor expenditures for Julesburg Cemetery District exceeded \$100,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for Julesburg Cemetery District has been prepared by Daniel M. Pederson, a person skilled in governmental accounting; and


NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE JULESBURG CEMETERY DISTRICT, COLORADO:

That the Julesburg Cemetery District meets the requirements of the local Government Audit Law under Section 29-1-603 C.R.S.

ADOPTED, this 27th day of March, 2017.


Chairman

ATTEST:

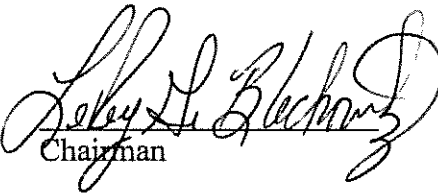

Secretary

SPECIAL MEETING
OF THE
JULESBURG CEMETERY DISTRICT
BOARD OF DIRECTORS

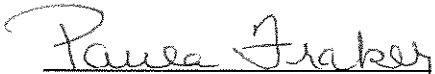
A Special meeting was called to consider the resolution to adopt the Application for exemption from Audit.

RESOLVED: that the Resolution to Adopt the Application for exemption from Audit, a copy of which is hereby attached, was approved by a unanimous vote of the Board of Directors.

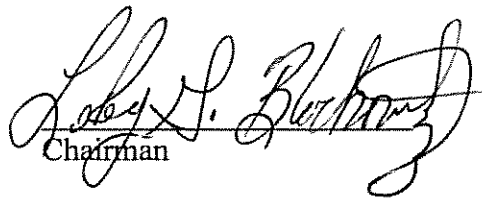
Signed this 27th day of March, 2017.


Chairman

ATTEST:


Secretary

I hereby certify that this is a true and exact copy of the minutes of the meeting of the Julesburg Cemetery District Board of Directors held on March 27, 2017.


Chairman

LIITTJOHANN, KAUFFMAN and PEDERSON
Certified Public Accountants

David A. Kauffman, C.P.A., PC

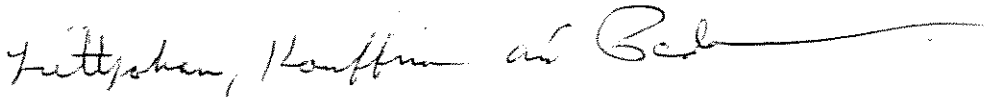
Daniel M. Pederson, C.P.A.'s P.C.

Julesburg Cemetery District
%Paula Fraker
114 W. 1st Street
Julesburg, CO 80737

We have compiled the accompanying Application for Exemption from Audit as of
December 31, 2016.

A compilation is limited to presenting information that is the representation of management.
We have not audited or reviewed the accompanying Application for Exemption from Audit
and accordingly, do not express an opinion or any other form of assurance on the
application.

We are not independent in relation to this engagement.



Liittjohann, Kauffman and Pederson
Certified Public Accountants

March 13, 2017

Dan's Cell
(303) 886-4992

231 Main ST. Suite 310
Ft. Morgan, CO 80701
(970) 867-4922

106 East First Street
Julesburg, CO 80737
(970) 474-3326