

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

1639.00

NAME OF GOVERNMENT ADDRESS

WEST YUMA COUNTY CEMETERY DISTRICT

14 W 2nd AVE YUMA, CO 80759

For the Year Ended
12/31/17
or fiscal year ended:

CONTACT PERSON

DAN BAUCKE

PHONE

1-970 848-2101

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:	KEN ROSKOP
TITLE	ACCOUNTANT
FIRM NAME (if applicable)	KEN ROSKOP TAX SERVICE INC
ADDRESS	127 W 3rd ST WRAY, CO 80758
PHONE	970-332-4815
DATE PREPARED (Must be prepared prior to Board approval)	4-18-18

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)

Because of all the tax law changes
Tax season was a nightmare !!!
Here is one of two that I do

Ken Roskop

P

RECEIVED

Office of the State Auditor

April 25, 2018

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	\$ 72373 -	
2-2	Specific ownership	\$ 8565 -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ 1000 -	
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): Cemetery Lots	\$ 4600 -	
2-22	Interest muc	\$ 229 -	
2-23	Gas	\$ 50 -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 86817 -	86817

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	\$ 2200 -	
3-2	Salaries	\$ 39898 -	
3-3	Payroll taxes	\$ 2267 -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 3063 -	
3-7	Accounting and legal fees	\$ 500 -	
3-8	Repair and maintenance	\$ 707 -	
3-9	Supplies	\$ 1488 -	
3-10	Utilities and telephone	\$ 1967 -	
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	\$ 10210 -	
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): Collection	\$ 2171 -	
3-24	UPKEEP	\$ 4303 -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 68774 -	68774

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: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <i>None</i>
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
	\$ -	\$ -	\$ -
General obligation bonds	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? \$ -		
	Date the debt was authorized: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? \$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding? \$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	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	\$ 298,506	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 298,506
	Investments (if investment is a mutual fund, please list underlying investments):		
	<div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
5-3	<div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
	<div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 298,506

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.

- 6-1 Does the entity have capital assets? Yes No
- 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: Yes No

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	\$ 82643	\$ -	\$ -	\$ 82643
Machinery and equipment	\$ 95022	\$ 10210	\$ -	\$ 105232
Furniture and fixtures	\$ 3290	\$ -	\$ -	\$ 3290
Construction In Progress (CIP) <i>parking</i>	\$ 83974	\$ -	\$ -	\$ 83974
Other (explain): <i>Veh</i>	\$ 13000	\$ -	\$ -	\$ 13000
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 277929	\$ 10210	\$ -	\$ 288140

*must tie to prior year ending balance

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.

- 7-1 Does the entity have an "old hire" firemen's pension plan? Yes No
- 7-2 Does the entity have a volunteer firemen's pension plan? Yes No
- 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.

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

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

<i>General</i>	<i>81485</i>
<i>perpetual</i>	<i>200</i>

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

- 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 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.]

If yes: Date Filed:

Please use this space to provide any explanations or comments:

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
Pursuant to Section 29-1-604 CRS

A RESOLUTION /ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL
YEAR 2017 FOR THE WEST YUMA COUNTY CEMETERY DISTRICT, STATE OF COLORADO.

WHEREAS, THE BOARD OF DIRECTORS OF WEST YUMA COUNTY CEMETERY DISTRICT wishes
to claim exemption from the audit requirements 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 five hundred thousand dollars may, with the approval of the State
Auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for West Yuma County Cemetery District
Exceeded \$100,000 for Fiscal Year 2017; and

WHEREAS, an application for exemption from audit for West Yuma County Cemetery District
has been prepared by Ken Roskop, a person skilled in governmental accounting; and

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the West Yuma County Cemetery
District that the application for exemption from audit for West Yuma County Cemetery District for the
Fiscal Year ended December 31, 2017 has been personally reviewed and is hereby approved by a
Majority of the Board of Directors of the West Yuma County Cemetery District; that 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 West Yuma
County Cemetery District for the fiscal year ended December 31, 2017.

ADOPTED THIS 18 of April, 2018

Dan Baude president

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		A MAJORITY of the governing board members must complete and sign in the column	
Board Member 1	Print Board Members Name	I <u>Dan Baucke</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.	Signed <u>Dan Baucke</u> Date: <u>3-24-17</u> My
		term Expires: <u>Jan 31 2022</u>	
Board Member 2	Print Board Members Name	I <u>IRENE EASTIN</u> , attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.	Signed <u>Irene Eastin</u> Date: <u>3-24-17</u> My
		term Expires: <u>Jan 31 2019</u>	
Board Member 3	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.	Signed <u>Karold B. Black</u> Date: <u>24 Mar 2017</u> My
		term Expires: <u>JAN 31 - 2021</u>	
Board Member 4	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.	Signed _____ Date: _____ My
		term Expires: _____	
Board Member 5	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.	Signed _____ Date: _____ My
		term Expires: _____	
Board Member 6	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.	Signed _____ Date: _____ My
		term Expires: _____	
Board Member 7	Print Board Members Name	I _____, attest I am a duly elected or appointed board member and I have reviewed and approve the application for exemption from audit.	Signed _____ Date: _____ My
		term Expires: _____	