

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

**NAME OF GOVERNMENT
ADDRESS**

The Dolores Cemetery District
PO Box 1263
Dolores, CO 81323

For the Year Ended
12/31/18
or fiscal year ended:

**CONTACT PERSON
PHONE
EMAIL
FAX**

Marie Richmond
970-882-3165
e_m_richmond@yahoo.com
none

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**

Marie Richmond
Secretary/Bookkeeper

PO Box 1263
970-882-3165
3/4/2019

PREPARER (SIGNATURE REQUIRED)

Marie Richmond

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

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RECEIVED
March 19, 2019
Office of the State Auditor

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)	\$ 32,800	
2-2	Specific ownership	\$ 3,736	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ 1,785	
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	\$ 650	
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): Burial Plot Sales	\$ 7,100	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 46,071	

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	\$ 1,074	
3-2	Salaries	\$ 22,795	
3-3	Payroll taxes	\$ 1,949	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 3,953	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 7,797	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ 2,176	
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)	\$ 3,281	
3-18	Debt service interest	\$ 380	
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	\$ 43,405	

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 checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | | | |
|-----|--|-------------------------------------|--------------------------|
| | | Yes | No |
| 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
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify): Installment payment JD Mower	\$ 7,354	\$ -	\$ 3,281	\$ 4,073
TOTAL	\$ 7,354	\$ -	\$ 3,281	\$ 4,073

*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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Date the debt was authorized: | | |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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	\$ 46,358	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 46,358
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 46,358

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 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? 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

Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 158,317	\$ -	\$ -	\$ 158,317
Buildings	\$ 47,000	\$ -	\$ -	\$ 47,000
Machinery and equipment	\$ 48,451	\$ -	\$ -	\$ 48,451
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Water Tap, Summit Water	\$ 26,000	\$ -	\$ -	\$ 26,000
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 279,768	\$ -	\$ -	\$ 279,768

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? 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	\$ -

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.? Yes No N/A
-
- 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 yes: Please indicate the amount budgeted for each fund for the year reported:

General Fund	\$ 38,000

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.**
 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?** Yes No
- If yes: **Date of formation:**
- 10-2 Has the entity changed its name in the past or current year?** Yes No

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

- 10-3 Is the entity a metropolitan district?** Yes No
- Please indicate what services the entity provides:**

- 10-4 Does the entity have an agreement with another government to provide services?** Yes No

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** Yes No

If yes: **Date Filed:**

- 10-6 Does the entity have a certified Mill Levy?** Yes No

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

Bond Redemption mills	-
General/Other mills	0.70
Total mills	0.70

Please use this space to provide any explanations or comments:

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	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: _____
1	Justin Foster	I <u>Justin Foster</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>3-12-19</u> My term Expires: <u>Jan - 2024</u>
2	GARY Allen	I <u>GARY Allen</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>3-17-19</u> My term Expires: <u>Jan 2022</u>
3	Ginger McClellan Swope	I <u>Ginger McClellan-Swope</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>Ginger McClellan Swope</u> Date: <u>3-12-19</u> My term Expires: <u>2023</u>
4		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: _____
5		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: _____
6		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: _____
7		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: _____



Print Date: 3/4/2019



Account : Transaction History

Important Notice: The Principal Balance displayed on this page is not a payoff figure.**Primary Customer:**

DOLORES CEMETERY DISTRICT

Account #**Payment Frequency**

Monthly

----- Amount Applied To -----

Effective Date:	Transaction Description:	Total Transaction Amount:	Principal:	Interest Charges:	Past Due Interest:	Misc Charges:	Principal Balance:
02/25/2019	Payment	-\$305.11	-\$277.44	-\$27.67	\$0.00	\$0.00	\$3,511.98
01/15/2019	Payment	-\$305.11	-\$284.08	-\$21.03	\$0.00	\$0.00	\$3,789.42
12/17/2018	Payment	-\$305.11	-\$284.16	-\$20.95	\$0.00	\$0.00	\$4,073.50
11/20/2018	Payment	-\$305.11	-\$276.22	-\$28.89	\$0.00	\$0.00	\$4,357.66
10/16/2018	Payment	-\$305.11	-\$279.74	-\$25.37	\$0.00	\$0.00	\$4,633.88
09/17/2018	Payment	-\$305.11	-\$281.98	-\$23.13	\$0.00	\$0.00	\$4,913.62
08/23/2018	Payment	-\$305.11	-\$268.13	-\$36.98	\$0.00	\$0.00	\$5,195.60
07/16/2018	Payment	-\$305.11	-\$276.49	-\$28.62	\$0.00	\$0.00	\$5,463.73
06/18/2018	Payment	-\$305.11	-\$267.66	-\$37.45	\$0.00	\$0.00	\$5,740.22
05/14/2018	Payment	-\$305.11	-\$270.45	-\$34.66	\$0.00	\$0.00	\$6,007.88
04/13/2018	Payment	-\$305.11	-\$275.93	-\$29.18	\$0.00	\$0.00	\$6,278.33
03/19/2018	Payment	-\$305.11	-\$272.29	-\$32.82	\$0.00	\$0.00	\$6,554.26
02/20/2018	Payment	-\$305.11	-\$263.44	-\$41.67	\$0.00	\$0.00	\$6,826.55
01/18/2018	Payment	-\$305.11	-\$264.51	-\$40.60	\$0.00	\$0.00	\$7,089.99
12/18/2017	Payment	-\$305.11	-\$267.11	-\$38.00	\$0.00	\$0.00	\$7,354.50
11/20/2017	Payment	-\$305.11	-\$256.01	-\$49.10	\$0.00	\$0.00	\$7,621.61
10/16/2017	Payment	-\$307.49	-\$266.88	-\$40.61	\$0.00	\$0.00	\$7,877.62
09/18/2017	Payment	-\$305.11	-\$252.77	-\$52.34	\$0.00	\$0.00	\$8,144.50
08/14/2017	Payment	-\$302.73	-\$259.56	-\$43.17	\$0.00	\$0.00	\$8,397.27
07/17/2017	Payment	-\$302.73	-\$258.28	-\$44.45	\$0.00	\$0.00	\$8,656.83
06/19/2017	Payment	-\$305.11	-\$241.52	-\$63.59	\$0.00	\$0.00	\$8,915.11
05/11/2017	Payment	-\$612.60	-\$571.02	-\$41.58	\$0.00	\$0.00	\$9,156.63
04/17/2017	Payment	-\$305.11	-\$225.35	-\$79.76	\$0.00	\$0.00	\$9,727.65
04/17/2017	Past Due Charge Adjustment	-\$2.38	\$0.00	\$0.00	-\$2.38	\$0.00	\$9,953.00
04/17/2017	Payment	\$305.11	\$222.97	\$79.76	\$2.38	\$0.00	\$9,953.00
04/17/2017	Payment	-\$305.11	-\$222.97	-\$79.76	-\$2.38	\$0.00	\$9,730.03
03/03/2017	Insurance Disbursement	\$167.00	\$167.00	\$0.00	\$0.00	\$0.00	\$9,953.00
03/03/2017	Opening Balance	\$9,786.00	\$9,786.00	\$0.00	\$0.00	\$0.00	\$9,786.00

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