

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

**Kirk Cemetery District**  
**2938 County Road M**  
**Kirk, CO 80824**

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

**CONTACT PERSON  
PHONE  
EMAIL  
FAX**

**Wayne Herrick**  
**(970) 362-4372**

### 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 Hill**  
**Budget Director**  
**3653 County Road J, Joes, CO 80822**  
**(970)358-4520**  
**2/23/2019**

### PREPARER (SIGNATURE REQUIRED)

*Susan Hill, BD*

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

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TITLE  
FIRM NAME (if applicable)  
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PHONE  
DATE PREPARED

Susan Hill  
Budget Director  
  
3653 County Road J, Joes, CO 80822  
(970)358-4520  
2/23/2019

### PREPARER (SIGNATURE REQUIRED)

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

## 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)	\$ 3,396	
2-2	Specific ownership	\$ 384	
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	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 659	
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	\$ 3,170	
2-21	Other (specify): Plot Purchases	\$ 172	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$ 7,781	

## 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	\$ 572	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 1,265	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 546	
3-9	Supplies	\$ 357	
3-10	Utilities and telephone	\$ 400	
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): Improvements	\$ 3,863	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES</b>	\$ 7,003	

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 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	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? Date the debt was authorized:		
	\$ -		
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?	<input type="checkbox"/>	<input type="checkbox"/>
	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	\$ 33,881	
5-2	Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>			<b>\$ 33,881</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
<b>Total Investments</b>			<b>\$ -</b>
<b>Total Cash and Investments</b>			<b>\$ 33,881</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.?	<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?
- 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:

Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 5,430	\$ -	\$ -	\$ 5,430
Buildings	\$ 5,500	\$ -	\$ -	\$ 5,500
Machinery and equipment	\$ 21,060	\$ -	\$ -	\$ 21,060
Furniture and fixtures	\$ 6,584	\$ 5,000	\$ -	\$ 11,584
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 38,574</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 43,574</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" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's pension plan?

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 \$ -

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:

General Fund	\$ 5,870

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

Please answer the following question by marking in the appropriate box

		Yes	No
<b>9-1</b>	<b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X,</b> <small>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.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

		Yes	No
<b>10-1</b>	<b>Is this application for a newly formed governmental entity?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/>		
<b>10-2</b>	<b>Has the entity changed its name in the past or current year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>Please list the NEW name &amp; PRIOR name:</b> <input style="width: 600px; height: 15px;" type="text"/>		
<b>10-3</b>	<b>Is the entity a metropolitan district?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<b>Please indicate what services the entity provides:</b> <input style="width: 600px; height: 15px;" type="text"/>		
<b>10-4</b>	<b>Does the entity have an agreement with another government to provide services?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>List the name of the other governmental entity and the services provided:</b> <input style="width: 600px; height: 15px;" type="text"/>		
<b>10-5</b>	<b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	<b>Date Filed:</b> <input style="width: 450px; height: 15px;" type="text"/>		
<b>10-6</b>	<b>Does the entity have a certified Mill Levy?</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	<b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b>		

Bond Redemption mills	-
General/Other mills	0.274
<b>Total mills</b>	<b>0.274</b>

**Please use this space to provide any explanations or comments:**

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:**

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

**RESOLUTION FOR EXEMPTION FROM AUDIT**  
(Pursuant to Section 29-1-604, C.R.S.)

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE KIRK CEMETERY DISTRICT C-1, STATE OF COLORADO**

WHEREAS, the Board of Trustees of Kirk Cemetery District C-1 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., state 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 provision of Section 29-1-603, C.R.S.; and


WHEREAS, neither revenues nor expenditures for Kirk Cemetery District C-1 exceeded \$100,000.00 for Fiscal Year 2018; and

WHEREAS, an application for exemption from audit for Kirk Cemetery District C-1 has be prepared by Susan Hill, a person skilled in governmental accounting; and

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




NOW THEREFORE, be it resolved by the Board of Trustees of the Kirk Cemetery District C-1 that the application for exemption from audit for Kirk Cemetery District C-1 for the Fiscal Year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the Board of Trustees of the Kirk Cemetery District C-1; that those members of the Board of Trustees 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 Kirk Cemetery District C-1 for the fiscal year ended December 31, 2018.

ADOPTED THIS 1<sup>st</sup> day of March, 2019.

  
\_\_\_\_\_  
Delbert Liming, President

ATTEST:

  
\_\_\_\_\_  
Wayne Herrick, Sect.-Treasurer

<u>Type or Print Names of Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
<u>Ronald Richards</u>	<u>11/01/2019</u>	
<u>Delbert Liming</u>	<u>11/01/2021</u>	
<u>Wayne Herrick</u>	<u>11/01/2023</u>	

Inventory Description	Capital Asset Category							Total
	Land	Buildings	Machinery & Equipment	Furniture & Fixtures	Construction in Progress (CIP)	Other	Accumulated Depreciation	
50 - 5'X7' Flags and 10' poles				\$ 600.00				
2 - 7'x9' Flags				\$ 144.00				
FastTrack Mower 48" deck			\$ 3,500.00					
FastTrack Mower 52" deck			\$ 4,000.00					
DR Trimmer			\$ 500.00					
1 Cart			\$ 60.00					
2 - Steel Storage Boxes				\$ 240.00				
Storage Shed		\$ 4,000.00						
Awning/Enclosure for WWII Memorabilia		\$ 800.00						
Overhead Door		\$ 300.00						
Well/waterline			\$ 13,000.00					
2 Outhouses		\$ 400.00						
Front Fence				\$ 800.00				
Overhead Entrance Archway				\$ 300.00				
Olivet Fence				\$ 500.00				
Land Value per Yuma County Assessor (Kirk)	\$ 5,380.00							
Land Value per Yuma County Assessor (Olivet)	\$ 50.00							
<b>Balance as of 12/31/2015</b>	<b>\$ 5,430.00</b>	<b>\$ 5,500.00</b>	<b>\$ 21,060.00</b>	<b>\$ 2,584.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,574.00</b>
No additions or subtractions for 2016								
<b>Balance as of 12/31/2016</b>	<b>\$ 5,430.00</b>	<b>\$ 5,500.00</b>	<b>\$ 21,060.00</b>	<b>\$ 2,584.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,574.00</b>
Fencing Material Purchased				\$ 4,000.00				
<b>Balance as of 12/31/2017</b>	<b>\$ 5,430.00</b>	<b>\$ 5,500.00</b>	<b>\$ 21,060.00</b>	<b>\$ 6,584.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,574.00</b>
Fencing Installed				\$ 5,000.00				
<b>Balance as of 12/31/2018</b>	<b>\$ 5,430.00</b>	<b>\$ 5,500.00</b>	<b>\$ 21,060.00</b>	<b>\$ 11,584.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,574.00</b>



**Summary**

Parcel Number R426100  
 Account Number [REDACTED]  
 Property Address N/A  
 Brief Tax Description 20 4-S-46 1 AC TR DESC AS FOLLOWS: COMM AT PT 538'E OF NW COR OF NW4 THN E 165';THN S 264';THN W 165'; THN N 264'TO POB. EXCEPT TWO 18'X 18' BURIAL PLOTS LOC AT EXTREMES END OF ROW THREE.  
 (Note: Not to be used on legal documents)  
 Class Exempt  
 Neighborhood N/A  
 Tax District District 437  
 Acres 1

**Owner**

Kirk Cemetery District C-1  
 C/O Wayne Herrick  
 2938 County Road M  
 Kirk, CO 808249500

**Valuation**

	2018	2017	2016	2015	2014
Land Value	\$50	\$50	\$50	\$50	\$40
Building Value					
<b>Total Value</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>
Assessed Land Value	\$10	\$10	\$10	\$10	\$10
Assessed Building Value					
<b>Total Assessed Value</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>

**Land**

Description	Acres	Square Footage	Value
EXEMPT-POLITICAL SD-LAND	1	43,560.00	\$3,300

**Recent Sales In Area**

Recent Sales in Area

No data available for the following modules: Improvements, Sales.

The Yuma County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation.

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**Summary**

Parcel Number R527109  
 Account Number [REDACTED]  
 Property Address N/A  
 Brief Tax Description 23 5-S-47 TRACT IN SW COR OF SE1/4 6.34 AC ALSO A TR: BEG AT SE QTR COR OF SEC 23; THN N 484'; THN N 141'; THN W 30'; THN S 141'; THN E 30' TO POB, CONTG .10 AC M/L  
 (Note: Not to be used on legal documents)  
 Class Exempt  
 Neighborhood N/A  
 Tax District District 437  
 Acres 6.44

**Owner**

Kirk Cemetery District  
 C/O Wayne Herrick  
 2938 County Road M  
 Kirk, CO 808249500

**Valuation**

	2018	2017	2016	2015	2014
Land Value	\$5,380	\$5,380	\$5,380	\$5,380	\$5,380
Building Value					
<b>Total Value</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,380</b>	<b>\$0</b>
Assessed Land Value	\$1,560	\$1,560	\$1,560	\$1,560	\$1,560
Assessed Building Value					
<b>Total Assessed Value</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,560</b>	<b>\$0</b>

**Land**

Description	Acres	Square Footage	Value
EXEMPT-POLITICAL SD-LAND	6.44	280,526.40	\$5,380

**Sales**

Sale Date	Sale Price	Instrument	Deed Book	Deed Page	Sale Qualification	Vacant or Improved	Grantor	Grantee
06/04/2009	\$0	QUIT CLAIM DEED			Unqualified	Improved	ERVIN D FRANK CO. & KATHLEEN K FRANK CO.	KIRK CEMETERY DISTRICT
06/04/2009	\$0	QUIT CLAIM DEED			Unqualified	Improved	ERVIN D FRANK CO. A CO GENERAL PARTNERSHIP	ERVIN D & KATHLEEN K FRANK, GENERAL PARTNERS
06/04/2009	\$0	QUIT CLAIM DEED			Unqualified	Improved	KATHLEEN K FRANK CO. A CO GENERAL PARTNERSHIP	ERVIN D & KATHLEEN K FRANK, GENERAL PARTNERS

**Recent Sales In Area**

Recent Sales in Area

No data available for the following modules: Improvements.

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