

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS

Nucia-Naturita Cemetery District
P.O. Box 561
Nucia, Colorado 81424-0561
Sharon Johannsen
(970) 864-7912
joho@nntcwireless.com

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

CONTACT PERSON
PHONE
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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

Donald R. Moreland
C.P.A.
Donald R. Moreland & Associates, P.C.
1675 East Niagara Road, Montrose, Colorado 81401
(970) 249-3424
08-Jan-19

PREPARER (SIGNATURE REQUIRED)

Donald R. Moreland

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

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

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RECEIVED
April 1, 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)	\$	
2-2	Specific ownership	\$ 19,881	
2-3	Sales and use	\$ 2,921	
2-4	Other (specify): Interest and penalties	\$ -	
2-5	Licenses and permits	\$ 34	
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	\$ 2,008	
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):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 24,844	

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	\$	
3-2	Salaries	\$ 410	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ 13,874	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 1,344	
3-8	Repair and maintenance	\$ 1,585	
3-9	Supplies	\$ 2,246	
3-10	Utilities and telephone	\$ 3,313	
3-11	Fire/Police	\$ 2,343	
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): Treasurer fees	\$ -	
3-24	Equipment rental	\$ 418	
3-25		\$ 294	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 25,827	

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.

- 4-1 Does the entity have outstanding debt?
If Yes, please attach a copy of the entity's Debt Repayment Schedule. Yes No
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: Yes No
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: Yes No

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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

- 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? Yes No
Date the debt was authorized: \$ -
- 4-6 Does the entity intend to issue debt within the next calendar year?
If yes: How much? Yes No
\$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
If yes: What is the amount outstanding? Yes No
\$ -
- 4-8 Does the entity have any lease agreements?
If yes: What is being leased? Yes No
What is the original date of the lease?
Number of years of lease?
Is the lease subject to annual appropriation? Yes No
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	\$ 27,293	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits	\$ -	
Investments (if investments are mutual funds, please list underlying investment(s))		\$ 27,293
5-3	\$ -	
	\$ -	
	\$ -	
Total Investments	\$ -	
Total Cash and Investments		\$ 27,293

- Please answer the following questions by marking in the appropriate boxes.
- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.? Yes No N/A
- 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.)? Yes No N/A

If no, MUST use this space to provide any explanation.

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"/> |

Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 2,950	\$ -	\$ -	\$ 2,950
Buildings	\$ 6,897	\$ -	\$ -	\$ 6,897
Machinery and equipment	\$ 122,518	\$ -	\$ -	\$ 122,518
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Water rights	\$ 24,000	\$ -	\$ -	\$ 24,000
Accumulated Depreciation	\$ (110,498)	\$ (5,706)	\$ -	\$ (116,204)
TOTAL	\$ 45,867	\$ (5,706)	\$ -	\$ 40,161

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

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.? | <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 budgeted for each fund for the year reported:

General Fund	\$ 47,660

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,** Yes No
 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.

- 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:
 Cemetery services _____
- 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	0.64
Total mills	0.64

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	
1	John Nelson	I John Nelson, 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>John Nelson</u> Date: <u>24 Mar 19</u> My term Expires: December 31, 2023
2	Sharon Johannsen	I Sharon Johannsen, 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>Sharon Johannsen</u> Date: <u>3-24-19</u> My term Expires: December 31, 2021
3	Kandis Tomlinson	I Kandis Tomlinson, 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>Kandis Tomlinson</u> Date: <u>3-24-19</u> My term Expires: December 31, 2019
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: _____