

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

WEST YUMA COUNTY CEMETERY DISTRICT
14 W 2ND Ave Yuma, Colorado 80758

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

CONTACT PERSON
PHONE
EMAIL
FAX

Dan Bau cke
1-979-848-2101

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

KEN ROSKOP
Outside Accountant
Ken Roskop Tax Service
127 W 3RD Street Wray Co 80758
1-970-332-4815
08/21/2019

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)

I AM LATE THIS JUST WENT PAST MY RADAR

tried to go through it
I will need 

brnally got signatures

RECEIVED

Office of the State Auditor

September 9, 2019

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)	\$ 67235 -	
2-2	Specific ownership	\$ 7858 -	
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	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ 214 -	
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	\$ 1300 -	
2-22	Misc	\$ 31 -	
2-23	Gas Royalties	\$ 39 -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 76677	

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	\$ 2037 -	
3-2	Salaries	\$ 41090 -	
3-3	Payroll taxes	\$ 763 -	
3-4	Contract services	\$ 1100 -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 4228 -	
3-7	Accounting and legal fees	\$ 750 -	
3-8	Repair and maintenance	\$ 1571 -	
3-9	Supplies	\$ 1702 -	
3-10	Utilities and telephone	\$ 2246 -	
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): Collection fees	\$ 2202 -	
3-24	Upkeep	\$ 3134 -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 60643	

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"/>	
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 checked="" 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):	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

None

*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 checked="" 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	\$ 315,172-	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 315,172
Investments (if investment is a mutual fund, please list underlying investments)		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 315,172

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? 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 5)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 82643	\$ -	\$ -	\$ 82643
Machinery and equipment	\$ 105232	\$ -	\$ -	\$ 105232
Furniture and fixtures	\$ 3290	\$ -	\$ -	\$ 3290
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): <i>Vehicle</i>	\$ 13000	\$ -	\$ -	\$ 13000
Accumulated Depreciation <i>paying</i>	\$ 83974	\$ -	\$ -	\$ 83974
TOTAL	\$ 288140	\$ -	\$ -	\$ 288140

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 \$ -

None

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:

<i>PERMUTAL</i>	<i>200</i>
<i>General</i>	<i>7180</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,**
 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.

Yes No

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**
 If yes: Date Filed: Yes No

- 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	0.628	-
Total mills	0.628	-

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 this 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 20-1-004, 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 <u>Don Baucke</u>	I <u>Don 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>Don Baucke</u> Date: <u>9-3-19</u> My term Expires: <u>12-31-2022</u>	
Board Member 2	Print Board Members Name <u>Robert M Mueller</u>	I <u>Robert M Mueller</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>Robert M Mueller</u> Date: <u>9/3/2019</u> My term Expires: <u>12-31-2020</u>	
Board Member 3	Print Board Members Name <u>Irene Eastin</u>	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>9/3/19</u> My term Expires: <u>12-31-2024</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: <u>9/3/19</u> 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: _____	

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

A RESOLUTION /ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL
YEAR 2018 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 2018; 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, 2018 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, 2018.

ADOPTED THIS 21st of AUGUST, 2019 by  President