

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

JULESBURG CEMETERY DISTRICT
720 WEST 4TH STREET
JULESBURG, CO 80737

For the Year Ended  
12/31/19  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

PAULA FRAKER
970-520-1760

### 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

DANIEL M PEDERSON <i>Daniel M Pederson</i>
CPA
LIITTJOHANN, KAUFFMAN AND PEDERSON, CPA'S
106 EAST FIRST STREET, JULESBURG, CO 80737
970-474-3326
2/26/2020

**PREPARER** (SIGNATURE REQUIRED)

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Original board signatures needed

## 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)	\$ 24,513	
2-2	Specific ownership	\$ 3,262	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ 88	
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	\$ 5	
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	\$ 1,479	
2-21	Other (specify): CAPITAL CREDITS	\$ 22	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 29,369	

## PART 3 - EXPENDITURES/EXPENSES

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	\$ 769	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 12,000	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,837	
3-7	Accounting and legal fees	\$ 1,050	
3-8	Repair and maintenance	\$ 1,901	
3-9	Supplies	\$ 2,212	
3-10	Utilities and telephone	\$ 397	
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	\$ 5,750	
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):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 26,916	

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.  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

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>	<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?  Yes       No

If yes: How much? \$ -

Date the debt was authorized: \_\_\_\_\_

- 4-6 Does the entity intend to issue debt within the next calendar year?  Yes       No

If yes: How much? \$ -

- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  Yes       No

If yes: What is the amount outstanding? \$ -

- 4-8 Does the entity have any lease agreements?  Yes       No

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?  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	\$ 125,359	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		<b>\$ 125,359</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>\$ 125,359</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.?  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 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		\$ -	\$ -	\$ -
Buildings	\$ 27,201	\$ -	\$ -	\$ 27,201
Machinery and equipment	\$ 53,652	\$ 5,750	\$ -	\$ 59,402
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 80,853</b>	<b>\$ 5,750</b>	<b>\$ -</b>	<b>\$ 86,603</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?  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.):	\$ -
<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.?  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:

Fund Name	Budgeted Expenditures/Expenses
GENERAL FUND	\$ 76,000

## 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, 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

If yes: Date Filed:




**10-6** Does the entity have a certified Mill Levy?



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

Bond Redemption mills

	-
--	---

General/Other mills

	0.783
--	-------

Total mills

	0.783
--	-------

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?  YES  NO

### 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.

Print the names of ALL members of current governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member 1	Print Board Member's Name LEROY BLOCHOWITZ	I <u>LeRoy Blochowitz</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>LeRoy Blochowitz</u> Date: <u>3/26/2020</u> My term Expires: <u>indefinite</u>
Board Member 2	Print Board Member's Name PAULA FRAKER	I <u>Paula Fraker</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>Paula Fraker</u> Date: <u>3/26/2020</u> My term Expires: <u>indefinite</u>
Board Member 3	Print Board Member's Name TODD BLOCHOWITZ	I <u>Todd Blochowitz</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>Todd Blochowitz</u> Date: <u>3/26/2020</u> My term Expires: <u>indefinite</u>
Board Member 4	Print Board Member's Name ALLEN COYNE	I <u>Allen Coyne</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>Allen Coyne</u> Date: <u>3/26/2020</u> My term Expires: <u>indefinite</u>
Board Member 5	Print Board Member's Name JAMES BECK	I <u>James Beck</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>James Beck</u> Date: <u>3/26/2020</u> My term Expires: <u>indefinite</u>
Board Member 6	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: _____
Board Member 7	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: _____

JULESBURG CEMETERY DISTRICT

RELOLUTION TO ADOPT APPLICATION FOR EXEMPTION FROM AUDIT

A RESOLUTION TO ADOPT THE APPLICATION FOR EXEMPTION FROM AUDIT FOR THE JULESBURG CEMETERY DISTRICT, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY, 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019.

WHEREAS, the Board of directors of the Julesburg Cemetery District has received a proposed application for Exemption from Audit on March 15, 2020, for its consideration;

WHEREAS, neither revenue nor expenditures for Julesburg Cemetery District exceeded \$100,000 for Fiscal Year 2019; and

WHEREAS, an application for exemption from audit for Julesburg Cemetery District has been prepared by Daniel M. Pederson, a person skilled in governmental accounting; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE JULESBURG CEMETERY DISTRICT, COLORADO:

That the Julesburg Cemetery District meets the requirements of the local Government Audit Law under Section 29-1-603 C.R.S.

ADOPTED, this 26<sup>th</sup> day of March, 2020.

  
Chairman

ATTEST:

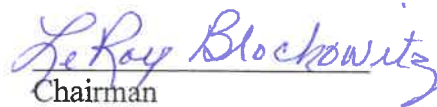
  
Secretary

SPECIAL MEETING  
OF THE  
JULESBURG CEMETERY DISTRICT  
BOARD OF DIRECTORS

A Special meeting was called to consider the resolution to adopt the Application for exemption from Audit.

RESOLVED: that the Resolution to Adopt the Application for exemption from Audit, a copy of which is hereby attached, was approved by a unanimous vote of the Board of Directors.

Signed this 26<sup>th</sup> day of March, 2020..

  
Chairman

ATTEST:

  
Secretary

I hereby certify that this is a true and exact copy of the minutes of the meeting of the Julesburg Cemetery District Board of Directors held on March 26, 2020.

  
Chairman

**LIITTJOHANN, KAUFFMAN and PEDERSON**  
Certified Public Accountants

David A. Kauffman, C.P.A., PC

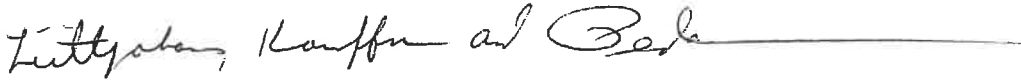
Daniel M. Pederson, C.P.A.'s P.C.

Julesburg Cemetery District  
%Paula Fraker  
720 West 4<sup>th</sup> Street  
Julesburg, CO 80737

We have compiled the accompanying Application for Exemption from Audit as of  
December 31, 2019.

A compilation is limited to presenting information that is the representation of management.  
We have not audited or reviewed the accompanying Application for Exemption from Audit  
and accordingly, do not express an opinion or any other form of assurance on the  
application.

We are not independent in relation to this engagement.



Liittjohann, Kauffman and Pederson  
Certified Public Accountants

February 26, 2020

---

Dan's Cell  
(303) 886-4992

231 Main ST. Suite 310  
Ft. Morgan, CO 80701  
(970) 867-4922

106 East First Street  
Julesburg, CO 80737  
(970) 474-3326

Due to the Order from  
Governor Poin to stay at  
home, the district's President  
gave permission to sign  
all parties names.

Hope you will accept  
the report as presented

Thank you!  
Danea Graker  
Secretary