

# 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 *Daniel M Pederson*  
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

GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
<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)	\$ 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?<br>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:<br><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:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | <input 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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

- |     |  | Yes                      | No                                  |
|-----|--|--------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt?<br>If yes: How much? <span style="float: right;">\$ -</span>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|     | Date the debt was authorized: <span style="float: right;"><div style="border: 1px solid black; width: 100%; height: 15px;"></div></span>   |                          |                                     |
| 4-6 | Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? <span style="float: right;">\$ -</span>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>                | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 | Does the entity have any lease agreements?<br>If yes: What is being leased? <span style="float: right;"><div style="border: 1px solid black; width: 100%; height: 15px;"></div></span> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|     | What is the original date of the lease? <span style="float: right;"><div style="border: 1px solid black; width: 100%; height: 15px;"></div></span>                                     |                          |                                     |
|     | Number of years of lease? <span style="float: right;"><div style="border: 1px solid black; width: 100%; height: 15px;"></div></span>   |                          |                                     |
|     | Is the lease subject to annual appropriation? <span style="float: right;"><input type="checkbox"/></span>  | <input type="checkbox"/> | <input type="checkbox"/>            |
|     | What are the annual lease payments? <span style="float: right;">\$ -</span>  |                          |                                     |

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	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 125,359	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ 125,359
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3	<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
	<div style="border: 1px solid black; height: 15px; width: 100%; margin-bottom: 2px;"></div>	\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 125,359

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?  | <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"/> |

6-3 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? | <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.):	\$ -
<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.? | <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:

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                       |
|------------|---|-------------------------------------|--------------------------|
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><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:     | Date of formation: <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:     | Please list the NEW name & PRIOR name:<br><input style="width: 600px; height: 15px;" type="text"/>  |                                     |                                     |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b><br>Please indicate what services the entity provides:<br><input style="width: 600px; height: 15px;" type="text"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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:     | List the name of the other governmental entity and the services provided:<br><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:     | Date Filed: <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:     | Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):  |                                     |                                     |

Bond Redemption mills	-
General/Other mills	0.783
<b>Total mills</b>	<b>0.783</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?  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 must complete and sign in the column below.

Board Member 1

Print Board Member's Name

LEROY BLOCHOWITZ

I Leroy Blochowitz, 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 [Signature]  
Date: 3/1/2020  
My term Expires: Indefinite

Board Member 2

Print Board Member's Name

PAULA FRAKER

Paula Fraker

I Paula Fraker, 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 [Signature]  
Date: 3/1/2020  
My term Expires: Indefinite

Board Member 3

Print Board Member's Name

TODD BLOCHOWITZ

I Todd Blochowitz, 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 [Signature]  
Date: 3/1/2020  
My term Expires: Indefinite

Board Member 4

Print Board Member's Name

ALLEN COYNE

I Allen Coyne, 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 [Signature]  
Date: 3/1/2020  
My term Expires: Indefinite

Board Member 5

Print Board Member's Name

JAMES BECK

I James Beck, 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 [Signature]  
Date: 3/1/2020  
My term Expires: Indefinite

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;

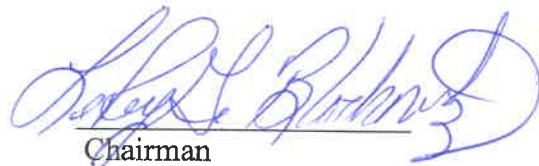
WHEREAS, neither revenue nor expenditures for Julesburg Cemetery District exceeded \$100,000 for Fiscal Year 2019; and

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 1st 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 1st 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 1, 2020.



Chairman

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

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

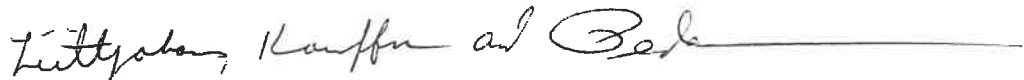
Daniel M. Pederson, C.P.A.'s P.C.

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

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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