

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

West Yuma County Cemetery Dist
128 S Ash
Yuma, Co 80758

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

CONTACT PERSON
PHONE
EMAIL
FAX

Ken Roskop / Dan Beckwith
970-332-4815 970-848-2101
Ken@RoskopAccounting.com

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
acct
Ken Roskop Tax Service
127 W 3RD ST Loyal Co 80758
970-332-4815
3/27/2020

PREPARER (SIGNATURE REQUIRED)

Ken Roskop

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

*Marcella
303-864-7741
303-869-2800
303-869-3000*

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) | \$ 61214 - | |
| 2-2 | Specific ownership | \$ 6889 - | |
| 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 145 875 | \$ 1021 - | |
| 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): Cemetery lots | \$ 4100 - | |
| 2-22 | Gas Royalties | \$ 17 - | |
| 2-23 | MLSC | \$ 404 - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ - | 73645 |

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 145 1026 431841 152 420 | \$ 3627 - | |
| 3-2 | Salaries 27201 1939 15069 5906 | \$ 50115 - | |
| 3-3 | Payroll taxes 463 | \$ 463 - | |
| 3-4 | Contract services | \$ - | |
| 3-5 | Employee benefits 599 | \$ 599 - | |
| 3-6 | Insurance 1472 2448 | \$ 3920 - | |
| 3-7 | Accounting and legal fees 710 | \$ 710 - | |
| 3-8 | Repair and maintenance 1002 | \$ 1002 - | |
| 3-9 | Supplies 786 | \$ 786 - | |
| 3-10 | Utilities and telephone 1789 | \$ 1789 - | |
| 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): Cemetery upkeep | \$ 1550 - | |
| 3-24 | Rock | \$ 1915 - | |
| 3-25 | Grass seed | \$ 450 - | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ - | 66926 |

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 |
| | \$ - | \$ - | \$ - |
| General obligation bonds | \$ - | \$ - | \$ - |
| Revenue bonds | \$ - | \$ - | \$ - |
| Notes/Loans | \$ N/A | \$ N/A | \$ N/A |
| Leases | \$ - | \$ - | \$ - |
| Developer Advances | \$ - | \$ - | \$ - |
| Other (specify): | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - |

*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: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | | |
| 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? <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | | |
| | What is the original date of the lease? <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | | |
| | Number of years of lease? <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input checked="" 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 | \$ 109370 | |
| 5-2 | Certificates of deposit | \$ 211884 | |
| | Total Cash Deposits | | \$ 321254 |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | AR Tax Rev | \$ 546 | |
| | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| | Total Investments | | \$ 546 |
| | Total Cash and Investments | | \$ 321800 |

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

6-3 Complete the following capital assets table:

| Complete the following capital assets table: | Balance - beginning of the year | Additions (Must be included in Part 3) | Deletions | Year-End Balance |
|--|---------------------------------|--|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ 82643 | \$ - | \$ - | \$ 82643 |
| Machinery and equipment 105232 | \$ 105232 | \$ - | \$ - | \$ 105232 |
| Furniture and fixtures 3290 | \$ 3290 | \$ - | \$ - | \$ 3290 |
| Infrastructure Paving 83974 | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ 83974 | \$ - | \$ - | \$ 83974 |
| Other (explain): auto 13000 | \$ 13000 | \$ - | \$ - | \$ 13000 |
| Accumulated Depreciation | \$ - | \$ - | \$ - | \$ - |
| 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.): | \$ - | NIA |
| 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.? 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 |
|----------------|--------------------------------|
| Gen fund | 72980 |
| perpetual care | 800 |
| | |

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)]? <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 |
|---------|---|-------------------------------------|-------------------------------------|
| 10-1 | Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Please list the NEW name & PRIOR name: <input style="width: 600px;" type="text"/> | | |
| 10-3 | Is the entity a metropolitan district? Please indicate what services the entity provides: <input style="width: 600px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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: <input style="width: 600px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during If yes: Date Filed: <input style="width: 450px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-6 | Does the entity have a certified Mill Levy? | <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 | 1.0622 - |
| Total mills | 1.0622 - |

Please use this space to provide any explanations or comments:



Print the names of ALL members of current governing body below.
Print Board Member's Name

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

Board Member
1

Dan Baucke

I Dan Baucke, 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 Dan Baucke
Date: 3-24-2020
My term Expires: 12-31-22

Board Member
2

Irene Eastin

I Irene Eastin, 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 Irene Eastin
Date: 3-24-2020
My term Expires: 12-31-24

Board Member
3

Mike Mueller

I Mike Mueller, 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 Mike Mueller
Date: 3-25-2020
My term Expires: 12-31-20

Board Member
4

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
5

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
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: _____

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

A RESOLUTION /ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL
YEAR 2019 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 2019; 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, 2019
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, 2019.

ADOPTED THIS 3rd DAY of DECEMBER, 2019  Dan Baucke President