

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Nucla-Naturita Cemetery District
P.O. Box 561
Nucla, Colorado 81424-0561

For the Year Ended  
12/31/20  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Sharon Johannsen
970-864-7912
joho@nntcwireless.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

Donald R. Moreland
Certified Public Accountant
Donald R. Moreland & Associates, P.C.
1675 Niagara Road, Montrose, Colorado 81401
970-249-3424

### PREPARER (SIGNATURE REQUIRED)

*Donald R. Moreland*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> (MODIFIED ACCRUAL BASIS)	<b>PROPRIETARY</b> (CASH OR BUDGETARY BASIS)
	<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)	\$ 19,861	
2-2	Specific ownership	\$ 2,995	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest and penalties	\$ 49	
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	\$ 6,300	
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)	\$ -	
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): Miscellaneous	\$ 572	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 29,777	

## 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	\$ 94	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 25,664	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 973	
3-7	Accounting and legal fees	\$ 1,705	
3-8	Repair and maintenance	\$ 1,058	
3-9	Supplies	\$ 8,946	
3-10	Utilities and telephone	\$ 3,006	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
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	\$ 467	
3-24	Equipment rental	\$ 450	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 42,363	

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><br>Date the debt was authorized: <span style="float: right;">_____</span>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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? _____<br>What is the original date of the lease? _____<br>Number of years of lease? _____<br>Is the lease subject to annual appropriation? <input type="checkbox"/><br>What are the annual lease payments? <span style="float: right;">\$ -</span> | <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	-\$ 19,485	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		<b>\$ 19,485</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>\$ 19,485</b>

- |   | 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 type="checkbox"/>            | <input type="checkbox"/> | <input checked="" 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?
- 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:

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	\$ 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):	\$ 24,000	\$ -	\$ -	\$ 24,000
Accumulated Depreciation	\$ (120,415)	\$ (3,510)	\$ -	\$ (123,925)
<b>TOTAL</b>	<b>\$ 35,950</b>	<b>\$ (3,510)</b>	<b>\$ -</b>	<b>\$ 32,440</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?
- 7-2 Does the entity have a volunteer firemen's pension plan?
- 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.?
- 
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

If yes: Please indicate the amount budgeted for each fund for the year reported:

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 39,980

## 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:  
 Cemetery services

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	0.638
Total mills	0.638

Please use this space to provide any explanations or comments:

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.

Print Board Member's Name

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 John Nelson

Date: 19 JAN 21

My term Expires: December 31, 2023

Board Member 1

John Nelson

Print Board Member's Name

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 Sharon Johannsen

Date: 2-3-2021

My term Expires: December 31, 2021

Board Member 2

Sharon Johannsen

Print Board Member's Name

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 Kandis Tomlinson

Date: Feb 3, 2021

My term Expires: December 31, 2025

Board Member 3

Kandis Tomlinson

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 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

Nucla-Naturita Cemetery District  
Balance Sheet  
As of December 31, 2020

	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank	19,484.71
Total Checking/Savings	<u>19,484.71</u>
Total Current Assets	<u>19,484.71</u>
<b>TOTAL ASSETS</b>	<u><u>19,484.71</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Opening Balance Equity	19,734.88
Unrestricted Net Assets	12,335.93
Net Income	<u>-12,586.10</u>
Total Equity	<u>19,484.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>19,484.71</u></u>

**APPROVED**  
by Shan Phan  
date 1-13-2021

9:22 AM  
 01/13/21  
 Accrual Basis

**Nucla-Naturita Cemetery District**  
**Profit & Loss**  
 January through December 2020

	Jan - Dec 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Interest and penalty	49.04 ✓
lot sales	6,300.00 ✓
<b>Other Types of Income</b>	
Miscellaneous Revenue	572.35
<b>Total Other Types of Income</b>	572.35 ✓
Property taxes	19,860.35 ✓
Specific ownership taxes	2,995.10 ✓
<b>Total Income</b>	29,776.84
<b>Expense</b>	
<b>Contract Services</b>	
Accounting Fees	1,705.00 ✓
Outside Contract Services	1,030.00 ✓
Contract Services - Other	24,633.50 } 25,664 ✓
<b>Total Contract Services</b>	27,368.50
Equipment rental & maintenance	450.00 ✓
<b>Facilities and Equipment</b>	
Equip Rental and Maintenance	1,058.45
<b>Total Facilities and Equipment</b>	1,058.45 ✓
<b>Operations</b>	
Supplies	8,946.56 ✓
Operations - Other	93.80 ✓
<b>Total Operations</b>	9,040.36
<b>Other Types of Expenses</b>	
Insurance - Liability, D and O	973.00
<b>Total Other Types of Expenses</b>	973.00 ✓
Treasurer fees	466.89 ✓
utilities	3,005.74 ✓
<b>Total Expense</b>	42,362.94
<b>Net Ordinary Income</b>	-12,586.10
<b>Net Income</b>	-12,586.10

by Shan Joham  
 date 1-13-2021

**NUCLA NATURITA CEMETERY DISTRICT**

**PO BOX 561**

**NUCLA, CO 81424**

**Resolution of the Board of Directors of the Nucla Naturita Cemetery District 2020 for exemption from audit.**

WHEREAS, the Nucla Naturita Cemetery District Board of Directors wished to claim exemption from the audit requirements of Section 29-1-603, C.R.S. ; and

WHEREAS, Section 29-1-604, CRS., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty 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 The Nucla Naturita Cemetery District exceeded \$100,000 for the fiscal year 2020; and

WHEREAS, an application for exemption from audit for The Nucla Naturita Cemetery District has been prepared by Donald R. Moreland & Associates, P.C. a person skilled in governmental accounting.

Let it hereby be resolved that the governing board for the Nucla Naturita Cemetery District, for the fiscal year 2020, unanimously approved the Application for Exemption from Audit short form. We do hereby consent to the adoption of the Application for Exemption from Audit in accordance with state law and the bylaws of this special district.

President John Nelson

Secretary Kandis Tomlinson

Treasurer Sharon Johannsen

John Nelson  
Kandis Tomlinson  
Sharon Johannsen

Respectfully submitted , Date 2-25-2021

Sharon Johannsen  
Sharon Johannsen /Treasurer Nucla Naturita Cemetery District

Beverly Schmalz  
Notary Public

My commission expires: 6/29/24

BEVERLY ANN SCHMALZ  
Notary Public  
State of Colorado  
Notary ID # 20094000281  
My Commission Expires 06-29-2024

**DONALD R. MORELAND & ASSOCIATES, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors  
Nucla-Naturita Cemetery District  
Nucla, Colorado 81424

The accompanying Application for Exemption from Audit of the Nucla-Naturita Cemetery District as of December 31, 2020 was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

*Donald R. Moreland & Associates, P.C.*

Montrose, Colorado  
January 13, 2021

APPROVED  
by Shan Johann  
date 1-13-2021