

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

West Yuma County Cemetery District  
128 S Ash  
Yuma, CO 80758

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Dan Bayette  
970-848-2101

### 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  
Accountant  
Ken Roskop Tax Service Inc  
127 W 3rd St Wray CO 80758  
970-332-4815

### 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)

## 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)	\$ 62086	
2-2	Specific ownership	\$ 6681 -	
2-3	Sales and use	\$ -	
2-4	Other (specify): MISC	\$ 80 -	
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	\$ 1056 -	
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	\$ 2240 -	
2-21	Other (specify): Cemetery lots	\$ 5200 -	
2-22	Gas Royalties	\$ 29 -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 77372	

## 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 1868 151 500	\$ 2519 -	
3-2	Salaries	\$ 53426 -	
3-3	Payroll taxes 451	\$ 451 -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance 1525 2337	\$ 3822 -	
3-7	Accounting and legal fees 720	\$ 720 -	
3-8	Repair and maintenance 9595 2100 184 666 191	\$ 12756 -	
3-9	Supplies 310 926	\$ 1236 -	
3-10	Utilities and telephone 8125	\$ 2125 -	
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): GAS-BUCK	\$ 789 -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 76884	

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?  Yes       No  
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.

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  
 \_\_\_\_\_

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	\$ NA	\$ NA	\$ NA	\$ NA
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	\$109291-	
5-2	Certificates of deposit	\$212487	
	<b>Total Cash Deposits</b>		<b>\$321778</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
	_____	\$ 523-	
	_____	\$ -	
5-3	_____	\$ -	
	_____	\$ -	
	<b>Total Investments</b>		<b>\$ 523-</b>
	<b>Total Cash and Investments</b>		<b>\$322281</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

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	\$ 82643	\$ -	\$ -	\$ 82643
Machinery and equipment	\$ 105232	\$ -	\$ -	\$ 105232
Furniture and fixtures	\$ 3290	\$ -	\$ -	\$ 3290
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 83974	\$ -	\$ -	\$ 83974
Other (explain):	\$ 13000	\$ -	\$ -	\$ 13000
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 288740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 288740</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.):	\$ -	NA
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	
PERPETUAL	

## 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)]?

Yes       No

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?

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

Yes       No

If yes: Date Filed:

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  
Total mills

	-
1.0622	-
1.0622	-

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.

Board Member	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 1	Dan Baucke	I <u>Dan Baucke</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>Dan Baucke</u> Date: <u>3-11-21</u> My term Expires: <u>Dec 31 2022</u>
Board Member 2	Irene Eastin	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 <u>Irene Eastin</u> Date: <u>3/11/21</u> My term Expires: <u>Dec 31 2024</u>
Board Member 3	Robert Mueller	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 <u>Robert Mueller</u> Date: <u>3/11/2021</u> My term Expires: <u>Dec 31 2025</u>
Board Member 4		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		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		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		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 2020 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 2020; 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, 2020  
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, 2020.

ADOPTED THIS 3<sup>rd</sup> DAY of DECEMBER, 2020  Dan Baucke President