

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Kirk Cemetery District
2938 County Road M
Kirk, CO 80824

For the Year Ended
12/31/23
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Wayne Herrick
(970) 362-4372

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

Susan Hill
Budget Director

3653 County Road J, Joes, CO 80822
(970) 358-4520

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

Susan Hill BD

2/24/2024

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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

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PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED
	2/24/2024

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> <input type="checkbox"/>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> <input checked="" type="checkbox"/>
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PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the governments 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)	3,498	
2-2	Specific ownership	347	
2-3	Sales and use	-	
2-4	Other (specify):	-	
2-	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	,427	
2-14	Charges for utility services	-	
2-1	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	7,500	
2-21	Other (specify):	-	
2-22		-	
2-23		-	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	2,772	

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	79	
3-2	Salaries	-	
3-3	Payroll taxes	-	
3-4	Contract services	,465	
3-	Employee benefits	-	
3-6	Insurance	-	
3-7	Accounting and legal fees	-	
3-8	Repair and maintenance	695	
3-9	Supplies	404	
3-10	Utilities and telephone	400	
3-11	Fire/Police	-	
3-12	Streets and highways	-	
3-13	Public health	-	
3-14	Capital outlay	-	
3-1	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):	-	
3-24		-	
3-2		-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	3,683	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than 00,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DET 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 below: 	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments If no, MUST explain below: 	<input type="checkbox"/>	<input 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	Ending at end
	General obligation bonds	-	-
	Revenue bonds	-	-
	Notes/Loans	-	-
	Lease SITA Liabilities GAS 87 96	-	-
	Developer Advances	-	-
	Other (specify):	-	-
	TOTAL	-	-

Subscription based Information Technology Arrangements

Must agree to prior year-end

Please answer the following questions by marking the appropriate boxes

		Yes	No
4-	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:		
4-6	Does the entity intend to issue debt within the net 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		
	What is the original date of the lease		
	Number of years of lease		
	Is the lease subject to annual appropriation	<input type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments		

Part 4 - Please use this space to provide any explanations/comments or attach separate

PART - CASH AND INVESTMENT

Please provide the entity's cash deposit and investment balances

-1	YEAR-END Total of ALL Checking and Savings Accounts		
-2	Certificates of deposit		
	Total Cash Deposits		0,496
	Investments (if investment is a mutual fund, please list underlying investments)		
-3			
	Total Investments		-
	Total Cash and Investments		0,496

Please answer the following questions by marking in the appropriate boxes

-4	Are the entity's Investments legal in accordance with Section 24-7-601, et se, CRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
-	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10-101, et se CRS)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, **MUST** use this space to provide any explanations:

PART 6 - CAPITAL AND RIGHT-TO-USE 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 29-1-06, CRS, If no, **MUST** explain: Yes No

6-3 Complete the following capital right-to-use assets table:

	Balance - beginning of the year	Additions	End of year
Land	9,470		9,470
Buildings	5,500		5,500
Machinery and equipment	40,025		40,025
Furniture and fixtures	2,268		2,268
Infrastructure	3,49		3,49
Construction In Progress (CIP)	-		-
Leased SITA Right-to-Use Assets	-		-
Other (explain):	-		-
Accumulated Depreciation/Amortiation (Please enter a negative, or credit, balance)	-		-
TOTAL	80,754		80,754

must tie to prior year ending

Part 6 - Please use this space to provide any explanations/comments or attach documents

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes

- 7-1 Does the entity have an "old hire" firefighters pension plan Yes No
- 7-2 Does the entity have a volunteer firefighters pension plan Yes No
- If yes: Who administers the plan Yes No

Indicate the contributions from:

Ta (property, SO, sales, etc):	
State contribution amount:	
Other (gifts, donations, etc):	
TOTAL	

What is the monthly benefit paid for 20 years of service per retiree as of an 1

Part 7 - 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

- 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 CRS If no, **MUST** explain: Yes No
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 CRS If no, **MUST** explain: Yes No

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

Governmental/Proprietary Fund Name	Total Appropriations by Fund
General Fund	5,870

PART 9 - TAXPAYERS ILL OF RIGHTS (TAOR)

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 TAOR State Constitution, Article X, Section 20(1)?

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.

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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If no, **MUST explain:**

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes

10-1 Is this application for a newly formed governmental entity?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If yes Date of formation: _____

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: _____

10-3 Is the entity a metropolitan district?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	-------------------------------------

Please indicate what services the entity provides: _____

10-4 Does the entity have an agreement with another government to provide services?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	-------------------------------------

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?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	-------------------------------------

If yes Date Filed: _____

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

If yes Please provide the following mills levied for the year reported (do not report amount for bond redemption mills)

Bond Redemption mills	-
General/Other mills	0.344
Total mills	0.344

10-7 NEW 2023 If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under S 21-262 Section 32-1-207 CRS? If NO, please explain

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Please use this space to provide any additional explanations or comments not previously included:

PART 11 - GOVERNING ODY 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

Office of the State Auditor Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Reuirements

The Office of the State Auditor Local Goernment Audit Diision may accept an electronic submission of an application for exemption from audit that includes goerning board signatures obtained through a program such as Docusign or Echosign. Reuired elements and safeguards are as follows

The preparer of the application is responsible for obtaining boar d signatures that comply with the reuirement in Section 29-604 (3), C.R.S., that states the application shall be personally reiewed, approed, and signed by a maority of the members of the goerning body.

The application must be accompanied by the signature histor y 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 arious parties, and include the dates the indiidual board members signed the document. The signature history must also show the indiiduals 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 ia the US Mail including original signatures.

2) Submit the application electronically ia 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 reuirements noted aboe.

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE KIRK CEMETERY DISTRICT C-1, STATE OF COLORADO

WHEREAS, the Board of Trustees of Kirk Cemetery District C-1 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., state 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 provision of Section 29-1-603, C.R.S.; and


WHEREAS, neither revenues nor expenditures for Kirk Cemetery District C-1 exceeded \$100,000.00 for Fiscal Year 2023; and

WHEREAS, an application for exemption from audit for Kirk Cemetery District C-1 has be prepared by Susan Hill, a person skilled in governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

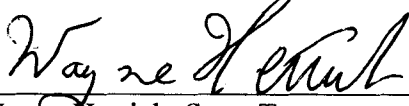
NOW THEREFORE, be it resolved by the Board of Trustees of the Kirk Cemetery District C-1 that the application for exemption from audit for Kirk Cemetery District C-1 for the Fiscal Year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Trustees of the Kirk Cemetery District C-1; that those members of the Board of Trustees 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 Kirk Cemetery District C-1 for the fiscal year ended December 31, 2023.

ADOPTED THIS 1st day of March, 2024.


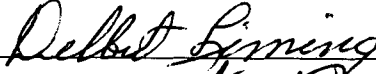
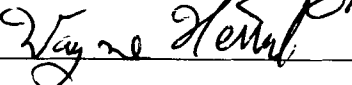


Delbert Liming, Pfrsident

ATTEST:



Wayne Herrick, Sect.-Treasurer

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
<u>Ronald Richards</u>	<u>11/01/2025</u>	<u></u>
<u>Delbert Liming</u>	<u>11/01/2027</u>	<u></u>
<u>Wayne Herrick</u>	<u>11/01/2029</u>	<u></u>

Inventory Description	Capital Asset Category								Total
	Land	Buildings	Machinery & Equipment	Furniture & Fixtures	Infrastructure	Construction in Progress (CIP)	Other	Accumulated Depreciation	
50 - 5'X7' Flags and 10' poles				\$ 600.00					
2 - 7'x9' Flags				\$ 144.00					
Hustler FastTrack Mower 48" deck (M1)			\$ 3,500.00						
Hustler FastTrack Mower 52" deck (M2)			\$ 4,000.00						
DR Trimmer			\$ 500.00						
1 Cart			\$ 60.00						
2 - Steel Storage Boxes				\$ 240.00					
Storage Shed		\$ 4,000.00							
Awning/Enclosure for WWII Memorabilia		\$ 800.00							
Overhead Door		\$ 300.00							
Well/waterline			\$ 13,000.00						
2 Outhouses		\$ 400.00							
Front Fence				\$ 800.00					
Overhead Entrance Archway				\$ 300.00					
Olivet Fence				\$ 500.00					
Land Value per Yuma County Assessor (Kirk)	\$ 5,380.00								
Land Value per Yuma County Assessor (Olivet)	\$ 50.00								
Balance as of 12/31/2015	\$ 5,430.00	\$ 5,500.00	\$ 21,060.00	\$ 2,584.00		\$ -	\$ -	\$ -	\$ 34,574.00
No additions or subtractions for 2016									
Balance as of 12/31/2016	\$ 5,430.00	\$ 5,500.00	\$ 21,060.00	\$ 2,584.00		\$ -	\$ -	\$ -	\$ 34,574.00
Fencing Material Purchased				\$ 4,000.00					
Balance as of 12/31/2017	\$ 5,430.00	\$ 5,500.00	\$ 21,060.00	\$ 6,584.00		\$ -	\$ -	\$ -	\$ 38,574.00
Fencing Installed				\$ 5,000.00					
Balance as of 12/31/2018	\$ 5,430.00	\$ 5,500.00	\$ 21,060.00	\$ 11,584.00		\$ -	\$ -	\$ -	\$ 43,574.00
05-14-2019: Purchase New Hustler Fast Track Mower 52" Deck (M3)			\$ 7,647.00						
05-14-2019: Trade in old Hustler Fast Track Mower 48" deck (M1)			\$ (500.00)						
12-13-2019: Purchase Trailer			\$ 2,100.00						
Land Value per Yuma County Assessor (Olivet) Assessed Value Increase	\$ 3,250.00								
Balance as of 12/31/2019	\$ 8,680.00	\$ 5,500.00	\$ 30,307.00	\$ 11,584.00		\$ -	\$ -	\$ -	\$ 56,071.00
3-24-2020: Weed Trimmer Purchased			\$ 730.00						
Balance as of 12/31/2020	\$ 8,680.00	\$ 5,500.00	\$ 31,037.00	\$ 11,584.00		\$ -	\$ -	\$ -	\$ 56,801.00
4/13/2021: Post Toppers				\$ 684.00					
Balance as of 12/31/2021	\$ 8,680.00	\$ 5,500.00	\$ 31,037.00	\$ 12,268.00	\$ -	\$ -	\$ -	\$ -	\$ 57,485.00
5/13/2022: McCormick Excavation & Paving					\$ 13,491.00				
8/15/2022: New Hustler Commercial Fast Track Mower 52" Deck (M4)			\$ 9,588.00						
11/14/2022: Mower Sold (M2)			\$ (600.00)						
Land Value per Yuma County Assessor (Kirk R527109) Assessed Value Increase	\$ 490.00								
Land Value per Yuma County Assessor (Olivet R426100) Assessed Value Increase	\$ 300.00								
Balance as of 12/31/2022	\$ 9,470.00	\$ 5,500.00	\$ 40,025.00	\$ 12,268.00	\$ 13,491.00	\$ -	\$ -	\$ -	\$ 80,754.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance as of 12/31/2023	\$ 9,470.00	\$ 5,500.00	\$ 40,025.00	\$ 12,268.00	\$ 13,491.00	\$ -	\$ -	\$ -	\$ 80,754.00

Yuma County, CO

Summary

Parcel Number R426100
Account Number R426100
Property Address N/A
Brief Tax Description 20 4-S-46 1 AC TR DESC AS FOLLOWS: COMM AT PT 538'E OF NW COR OF NW4 THN E 165';THN S 264';THN W 165'; THN N 264'TO POB. EXCEPT TWO 18'X 18' BURIAL PLOTS LOC AT EXTREMES END OF ROW THREE.
 (Note: Not to be used on legal documents)
Class Exempt
Neighborhood N/A
Tax District District 437
Acres 1

Owner

KIRK CEMETERY DISTRICT C-1
 C/O WAYNE HERRICK
 2938 COUNTY ROAD M
 KIRK, CO 80824

Valuation

	2024	2023	2022	2021	2020
Land Value	\$3,600	\$3,600	\$3,600	\$3,300	\$3,300
Building Value					
Total Value	\$0	\$0	\$0	\$0	\$0
Assessed Land Value	\$1,000	\$1,000	\$1,040	\$960	\$960
Assessed Building Value					
Total Assessed Value	\$0	\$0	\$0	\$0	\$0

Land

Description	Acres	Square Footage	Value
EXEMPT-POLITICALSD-LAND	1	43,560.00	\$3,600

No data available for the following modules: Improvements, Sales, Recent Sales In Area.

The Yuma County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation.
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[Last Data Upload: 2/27/2024, 5:17:38 AM](#)

Contact Us



Yuma County, CO

Summary

Parcel Number	R527109
Account Number	R527109
Property Address	N/A
Brief Tax Description	23 5-S-47 TRACT IN SW COR OF SE1/4 6.34 AC ALSO A TR: BEG AT SE QTR COR OF SEC 23; THN N 484'; THN N 141'; THN W 30'; THN S 141'; THN E 30' TO POB, CONTG .10 AC M/L (Note: Not to be used on legal documents)
Class	Exempt
Neighborhood	N/A
Tax District	District 437
Acres	6.44

Owner

KIRK CEMETERY DISTRICT
 C/O WAYNE HERRICK
 2938 COUNTY ROAD M
 KIRK, CO 80824

Valuation

	2024	2023	2022	2021	2020
Land Value	\$5,870	\$5,870	\$5,870	\$5,380	\$5,380
Building Value					
Total Value	\$0	\$0	\$0	\$0	\$0
Assessed Land Value	\$1,640	\$1,640	\$1,700	\$1,560	\$1,560
Assessed Building Value					
Total Assessed Value	\$0	\$0	\$0	\$0	\$0

Land

Description	Acres	Square Footage	Value
EXEMPT-POLITICALSD-LAND	6.44	280,526.40	\$5,870

Sales

Sale Date	Sale Price	Instrument	Deed Book	Deed Page	Sale Qualification	Vacant or Improved	Grantor	Grantee
06/04/2009	\$0	QUIT CLAIM DEED	542284	-	Unqualified	Improved	ERVIN D.FRANK CO. & KATHLEEN K FRANK CO.	KIRK CEMETERY DISTRICT
06/04/2009	\$0	QUIT CLAIM DEED	542316	-	Unqualified	Improved	ERVIN D FRANK CO. A CO GENERAL PARTNERSHIP	ERVIN D & KATHLEEN K FRANK, GENERAL PARTNERS
06/04/2009	\$0	QUIT CLAIM DEED	542317	-	Unqualified	Improved	KATHLEEN K FRANK CO. A CO GENERAL PARTNERSHIP	ERVIN D & KATHLEEN K FRANK, GENERAL PARTNERS

No data available for the following modules: Improvements, Recent Sales In Area.

The Yuma County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation.
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