

**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, 2023 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 11, 2024

**NUCLA NATURITA CEMETERY DISTRICT**

**PO BOX 561**

**NUCLA, CO 81424**

**Resolution of the Board of Directors of the Nucla Naturita Cemetery District 2023 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 2023; 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 2023, 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	<u>Kandis Tomlinson</u>
Treasurer	Sharon Johannsen	<u>Sharon Johannsen</u>

Respectfully submitted , Date 1-18-2024

Sharon Johannsen  
Sharon Johannsen, Treasurer Nucla Naturita Cemetery District

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

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

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

**CONTACT PERSON  
PHONE  
EMAIL**

Sharon Johannsen  
970-864-7912  
sjoh@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**

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

**PREPARER (SIGNATURE REQUIRED)**

**DATE PREPARED**

*Donald R. Moreland*

1-11-2024

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



## 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 10-8)	\$ 8,493	
2-2	Specific ownership	\$ 1,364	
2-3	Sales and use	\$ -	
2-4	Other (specify): Interest and penalties	\$ 38	
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	\$ 5,270	
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	\$ 150	
2-21	Other (specify): Miscellaneous	\$ 88	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 14,302	

## 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	\$ 113	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 12,520	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 43	
3-7	Accounting and legal fees	\$ 1,800	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 1,168	
3-10	Utilities and telephone	\$ 414	
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):	\$ -	
3-24	Treasurer fees	\$ 226	
3-25	Equipment rental	\$ 262	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 16,538	

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 "CA" Application for Exemption from Audit, CA-100-1-GRM.

## 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 below: <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 below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<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 during year	Retired during year
	Outstanding at year-end		
	General obligation bonds	\$ -	\$ -
	Revenue bonds	\$ -	\$ -
	Notes/Loans	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -
	Developer Advances	\$ -	\$ -
	Other (specify):	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? 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? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

## 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>	\$ 13,325	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ 13,325
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
5-3		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 13,325

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 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 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?
- 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 & right-to-use 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)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Water shares	\$ 24,000	\$ -	\$ -	\$ 24,000
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ (128,212)	\$ (604)	\$ -	\$ (128,816)
<b>TOTAL</b>	<b>\$ 28,153</b>	<b>\$ (604)</b>	<b>\$ -</b>	<b>\$ 27,549</b>

\*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

## 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" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' 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 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.

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.? If no, MUST explain:
- 
- 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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 28,250

## 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:

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
	Yes	No	N/A

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 SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.                                            

Please use this space to provide any additional explanations or comments not previously included:

## 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?
- 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 & right-to-use 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)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Water shares	\$ 24,000	\$ -	\$ -	\$ 24,000
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ (128,212)	\$ (804)	\$ -	\$ (128,816)
<b>TOTAL</b>	<b>\$ 28,153</b>	<b>\$ (804)</b>	<b>\$ -</b>	<b>\$ 27,549</b>

\*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

## 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" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' 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 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.

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.? If no, MUST explain:
- \_\_\_\_\_
- 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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 28,250

Print the names of ALL members of current governing body below.		A MAJORITY of the members of the governing body must sign below.
Board Member 1	Print Board Member's Name <b>John Nelson</b>	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 _____ Date: _____ My term Expires: December 31, 2023
Board Member 2	Print Board Member's Name <b>Sharon Johannsen</b>	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 <u>Sharon Johannsen</u> Date: <u>1-18-2024</u> My term Expires: December 31, 2027
Board Member 3	Print Board Member's Name <b>Kandis Tomlinson</b>	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 <u>Kandis Tomlinson</u> Date: <u>1-18-2024</u> My term Expires: December 31, 2025
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: _____