

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Minneapolis Cemetery District
ADDRESS	% Steven O. Doner 28919 County Road 56 Walsh, CO 81090
CONTACT PERSON	Steven O. Doner
PHONE	719-353-1153
EMAIL	sojedoner@gmail.com

For the Year Ended
12/31/24
or fiscal year ended:

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:	Steven O. Doner
TITLE	Treasurer
FIRM NAME (if applicable)	Minneapolis Cemetery District
ADDRESS	28919 County Road 56, Walsh, CO 81090
PHONE	719-353-1153 cell

DATE PREPARED

(No exemption shall be granted prior to the close of said fiscal year)

Steven O. Doner

1-27-2025

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
		X

PART 2 - REVENUES

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

Line #	Description	Round to the nearest dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in question 10-7)	\$ 1,297	
2-2	Specific ownership	\$ -	
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	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree to table 4-4, column 'issued during year')	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree to table 4-4, column 'issued during year')	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): -Interest from Bank account-	\$ 89	
2-22		\$ -	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) TOTAL REVENUES	\$ 1,386	

PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 212	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
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 to table 4-4, column 'Retired during year')	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES	\$ 212	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) 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? <i>(If 'No' is checked, skip to question 4-5)</i>				
			x		
	<i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>				
4-2	Is the debt repayment schedule attached? If no, MUST explain below:				
4-3	Is the entity current in its debt service payments? If no, MUST explain below:				
4-4	Please complete the following debt schedule, if applicable: <i>(please only include principal amounts)</i> <i>(enter all amounts as positive numbers)</i>	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):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

**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 as of its fiscal year-end?			X
	How much?	\$	-	
	Date the debt was authorized:			
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?			
If yes:	How much?	\$	-	
	Date of the most recent Service Plan:			
4-7	Does the entity intend to issue debt within the next calendar year?			X
If yes:	How much?	\$	-	
4-8	Does the entity have debt that has been refinanced that it is still responsible for?			X
If yes:	What is the amount outstanding?	\$	-	
4-9	Does the entity have any lease agreements?			X
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?	\$	-	

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	YEAR-END Total of ALL Checking and Savings Accounts	\$ 19,857	
5-2	Certificates of deposit	\$ -	
	TOTAL CASH DEPOSITS		\$ 19,857
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ -
	TOTAL CASH AND INVESTMENTS		\$ 19,857

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.?			X
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.)?	X		

Part 5 - 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?		X		
	<i>(If 'No' is checked, skip the rest of Part 6)</i>				
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:		X		
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
	Land	\$ 200	\$ -	\$ -	\$ 200
	Buildings	\$ -	\$ -	\$ -	\$ -

Machinery and equipment	\$ 1,000	\$ -	\$ 200	\$ 8
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,200	\$ -	\$ 200	\$ 1.0

*Must agree to prior year-end balance

*Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

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?		<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firefighters' pension plan?		<input checked="" type="checkbox"/>
If yes:	Who administers the plan?		
	Indicate the contributions from:		
	Tax (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 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:	<input checked="" type="checkbox"/>		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>		
If yes:	Please indicate the amount appropriated for each fund separately for the year (Please make sure each individual fund's appropriation agrees to how the budget was adopted.)			
	Governmental/Proprietary Fund Name	Total Appropriations By Fund		
	General Fund	\$1,374.00		

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box.

Yes

No

Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Part 9 - If no, MUST use this space to provide any explanations

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 checked="" type="checkbox"/>
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?		<input checked="" type="checkbox"/>
If yes:	Please list the NEW name:		
	Please list the PRIOR name:		
10-3	Is the entity a metropolitan district?		<input checked="" type="checkbox"/>
10-4	Please indicate what services the entity provides:		
10-5	Does the entity have an agreement with another government to provide services?		<input checked="" type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided:		
10-6	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]		<input checked="" type="checkbox"/>
If yes:	Date filed:		
10-7	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$		0.412
	Bond redemption mills		-
	General/other mills		-
	Total mills		0.412
		Yes	No
10-8	If the entity is a Title 32 Special District formed 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		N/A

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

Print or type 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	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: Serves until removed by commissioner	Clint Mundell - President Signature _____ Date _____
Board Member 2	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: Serves until removed by commissioner	Ethel "Freddy" Randolph - Secretary Signature _____ Date _____
Board Member 3	Board Member's Name: I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: Serves until removed by commissioner	Steven O. Doner - Treasurer Signature _____ Date _____

Minneapolis Cemetery District
RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR **2024** FOR THE **Minneapolis Cemetery District**, STATE OF COLORADO.

WHEREAS, the governing **Minneapolis Cemetery Board** of the Minneapolis 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 provision of Section 29-1-603, C.R.S.; and

(1)WHEREAS, neither revenue nor expenditures for **the Minneapolis Cemetery District** exceeded \$100,000 for Fiscal Year **2024**; and

WHEREAS, an application for exemption from audit for **the Minneapolis Cemetery** has been prepared by **Steven O. Doner**, 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/ordained by the **Minneapolis Cemetery Board** of the **Minneapolis Cemetery District** that the application for exemption from audit for **the Minneapolis Cemetery District** for the Fiscal Year ended **December 31st, 2024**, has been personally reviewed and is hereby approved by a majority of the **Minneapolis Cemetery Board** of the

Minneapolis Cemetery District; that those members of the **Minneapolis Cemetery Board** 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 **Minneapolis Cemetery District** for the fiscal year ended **December 31st, 2024**.

ADOPTED THIS 28 day of January, A.D. 2025.

Office	- Name of Member	- Term	- Signature
President	- Clint Mundell	- (life or until removed)	_____
Secretary	- Ethel (Freddy) Randolph	- (life or until removed)	<u>Ethel (Freddy) Randolph</u>
Treasurer	- Steven Doner	- (life or until removed)	<u>Steven O. Doner</u>