

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

The New Conejos-Los Cerritos Cemetery District
P.O. Box 723
Manassa, Colorado 81141
Gilbert Garcia
(719) 588-1296
garciag5169@gmail.com

For the Year Ended
12/31/19
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

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

Gilbert Garcia
Accountant
5501 County Road D.5 Antonito, Colorado 81120
(719) 588-1296
27-Mar-20

PREPARER (SIGNATURE REQUIRED)

Gilbert Garcia

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

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RECEIVED

Office of the State Auditor

April 1, 2020

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)	\$ 21,041	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ 1,675	
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	\$ 787	
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	\$ 25	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 23,528	

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	\$ 869	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 14,037	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,413	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 933	
3-9	Supplies	\$ 343	
3-10	Utilities and telephone	\$ 1,473	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
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	Portable Toilet Rental	\$	900
3-24	Mileage	\$	498
3-25	Fuel/Oil	\$	97
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$	20,563

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? 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: <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: <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)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date the debt was authorized: <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div>		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div>	<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? \$ <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div> What is the original date of the lease? <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div> Number of years of lease? <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div> Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? \$ <div style="border: 1px solid black; width: 100px; height: 15px; display: inline-block;"></div>	<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	\$ 25,099	
5-2 Certificates of deposit	\$ 56,950	
Total Cash Deposits		\$ 82,049
Investments (if investment is a mutual fund, please list underlying investments):		
<div style="border: 1px solid black; width: 100%; height: 15px;"></div>	\$ -	
<div style="border: 1px solid black; width: 100%; height: 15px;"></div>	\$ -	
<div style="border: 1px solid black; width: 100%; height: 15px;"></div>	\$ -	
<div style="border: 1px solid black; width: 100%; height: 15px;"></div>	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 82,049

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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? 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	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	\$ 5,000	\$ -	\$ -	\$ 5,000
Machinery and equipment	\$ 4,521	\$ -	\$ -	\$ 4,521
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Sprinkler System	\$ 11,489	\$ -	\$ -	\$ 11,489
Accumulated Depreciation	\$ (9,163)	\$ (400)	\$ -	\$ (9,563)
TOTAL	\$ 12,847	\$ (400)	\$ -	\$ 12,447

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.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

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
Normal Operations	\$ 34,850
puurchase storage shed	\$ 5,000

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	2.011
Total mills	2.011

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY 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 - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history 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 various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' 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 via the US Mail including original signatures.
- 2) Submit the application electronically via 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 requirements noted above.

Print the names of ALL members of current governing body below.
Print Board Member's Name

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member 1	Constance C. Ricci	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>Constance C. Ricci</u> Date: <u>3/28/2020</u> My term Expires: <u>2020</u>
Board Member 2	Linda L. DeHerrera	I <u>Linda L. DeHerrera</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>Linda L. DeHerrera</u> Date: <u>3/28/2020</u> My term Expires: _____
Board Member 3	Leslie Salazar	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>Leslie Salazar</u> Date: <u>3-28-20</u> My term Expires: <u>20-20</u>
Board Member 4	Demetrio A. Valdez	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>Demetrio A. Valdez</u> Date: <u>3/28/20</u> My term Expires: <u>2022</u>
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: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

Resolution For Exemption From Audit

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2018 FOR THE NEW CONEJOS-LOS CERRITOS CEMETERY DISTRICT, STATE OF COLORADO.

WHEREAS, the BOARD OF DIRECTORS of THE NEW CONEJOS-LOS CERRITOS 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 seven hundred and fifty 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 revenue nor expenditures for THE NEW CONEJOS-LOS CERRITOS CEMETERY DISTRICT exceeded \$100,000 for Fiscal Year 2019, and

WHEREAS, an application for exemption from audit for THE NEW CONEJOS-LOS CERRITOS CEMETERY DISRICT has been prepared by Gilbert Garcia, 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 DIRECTORS of THE NEW CONEJOS-LOS CERRITOS CEMETERY DISRICT that the application for exemption from audit for THE NEW CONEJOS-LOS CERRITOS CEMETERY DISRICT for the Fiscal Year 2019 has been personally reviewed and is hereby approved by the majority of the BOARD OF DIRECTORS of THE NEW CONEJOS-LOS CERRITOS CEMETERY DISRICT, 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 NEW CONEJOS-LOS CERRITOS CEMETERY DISRICT for the fiscal year ended December 31, 2019.

ADOPTED THIS 28th day of March, A.D. 2020

<u>Print Name</u>	<u>Term Expires</u>	<u>Signature</u>
Constance C Ricci	2020	
Linda L. De Herrera	2022	
Leslie E Salazar	2020	
Demetrio A Valdez	2022	