

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

FAIRVIEW CEMETERY DISTRICT - CHEYENNE WELLS
PO BOX 571
CHEYENNE WELLS, CO 80511-0571

For the Year Ended
12/31/22
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

GAIL MITCHEK
719-342-9400
gjmitchek@hotmail.com

CAUTION!! 3 districts with the same name! This is the Cheyenne Wells district.

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

GAILA MITCHEK
BOARD TREASURER

PO BOX 571
719-342-9400
2/6/2023

PREPARER (SIGNATURE REQUIRED)

Gaila Mitchek

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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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
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 21,300
2-2	Specific ownership	\$ 2,374
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	\$ 1,000
2-11	Fines and forfeits	\$ -
2-12	Special assessments	\$ -
2-13	Investment income	\$ 119
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	\$ -
2-21	Other (specify): Refund for overpayment of insurance	\$ 2,204
2-22		\$ -
2-23		\$ -
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 26,997

Please use this space to provide any necessary explanations

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
3-1	Administrative	\$ -
3-2	Salaries	\$ 10,496
3-3	Payroll taxes	\$ 1,739
3-4	Contract services	\$ 575
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 2,106
3-7	Accounting and legal fees	\$ -
3-8	Repair and maintenance	\$ 1,299
3-9	Supplies	\$ 1,798
3-10	Utilities and telephone	\$ 478
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): Fuel	\$ 295
3-24	Surety Bond	\$ 100
3-25		\$ -
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 18,886

Please use this space to provide any necessary explanations

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.

- 4-1 Does the entity have outstanding debt?
If Yes, please attach a copy of the entity's Debt Repayment Schedule. Yes No
- 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

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 Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt?
If yes: How much? Yes No
- Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year?
If yes: How much? Yes No
- \$
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
If yes: What is the amount outstanding? Yes No
- \$
- 4-8 Does the entity have any lease agreements?
If yes: What is being leased? Yes No
-
- 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? Yes No
- \$

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	\$ 57,311	
5-2 Certificates of deposit	\$ 31,670	
Total Cash Deposits		\$ 88,981
Investments (if investment is a mutual fund, please list underlying investments):		
<input style="width: 100%;" type="text"/>	\$ -	
<input style="width: 100%;" type="text"/>	\$ -	
5-3 <input style="width: 100%;" type="text"/>	\$ -	
<input style="width: 100%;" type="text"/>	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 88,981

Please answer the following questions by marking in the appropriate boxes

- 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 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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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	\$ 40,911	\$ -	\$ -	\$ 40,911
Buildings	\$ 38,081	\$ -	\$ -	\$ 38,081
Machinery and equipment	\$ 34,915	\$ -	\$ -	\$ 34,915
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 113,907	\$ -	\$ -	\$ 113,907

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" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firefighters' pension plan? | <input type="checkbox"/> | <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?
\$ -

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.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input 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"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | |

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
	\$ 24,500

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	0.463
Total mills	0.463

Please use this space to provide any explanations or comments:

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	MARK GALLI	I <u>Mark Galli</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>Mark Galli</u> Date: <u>12-6-23</u> My term Expires: <u>2028</u>
Board Member 2	MONICA WENDT	I <u>Monica Wendt</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>Monica Wendt</u> Date: <u>2-6-23</u> My term Expires: <u>2024</u>
Board Member 3	CLARK SCHREIBER	I <u>Clark Schreiber</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>Clark Schreiber</u> Date: <u>2-6-23</u> My term Expires: <u>2024</u>
Board Member 4	SHERRI NESTOR	I <u>Sherrri Nestor</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>Sherrri Nestor</u> Date: <u>2-6-23</u> My term Expires: <u>2024</u>
Board Member 5	GAILA MITCHEK	I <u>Gaila Mitchek</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>Gaila Mitchek</u> Date: <u>12-6-2023</u> My term Expires: <u>December 2027</u>
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, C.R.S.)**

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 FOR THE FAIRVIEW CEMETERY DISTRICT – CHEYENNE WELLS, STATE OF COLORADO.

WHEREAS, the Board of **Fairview Cemetery District – Cheyenne Wells** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and **Fairview Cemetery District – Cheyenne Wells**.

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 **Fairview Cemetery District – Cheyenne Wells** exceeded \$100,000 for Fiscal year 2022; and

WHEREAS, an application for exemption for audit for **Fairview Cemetery District – Cheyenne Wells** has been prepared by Gaila Mitchek, 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 Board of the **Fairview Cemetery District – Cheyenne Wells**, that the application for exemption from audit for **Fairview Cemetery District – Cheyenne Wells** for the Fiscal Year ended, December 31, 2022, has been personally reviewed and is hereby approved by a majority of the Board of the **Fairview Cemetery District – Cheyenne Wells**; that those members of the 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 **Fairview Cemetery District – Cheyenne Wells** for the fiscal year ended December 31, 2022.

ADOPTED THIS 6TH day of February, A.D. 2023.



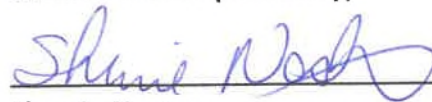
Mark Galli (President)



Clark Schreiber



Monica Wendt (Secretary)



Sherrie Nestor