

East Yuma County Cemetery District

Application for Exemption from Audit

December 31, 2023



LAUER, SZABO & ASSOCIATES, PC

Certified Public Accountants

205 Main St. • P.O. Box 1886 • Sterling, CO 80751-7886
Phone 970-522-2218 • FAX 970-522-2220

Independent Accountants' Compilation Report

To the Board of Directors
East Yuma County Cemetery District
Wray, Colorado

Management is responsible for the accompanying financial statements of East Yuma County Cemetery District as of December 31, 2023, and for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of East Yuma County Cemetery District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
March 8, 2024

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

East Yuma County Cemetery District
701 South Main Street
Wray, Colorado 80758

For the Year Ended
12/31/2023
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Charlotte Smith
970-332-4059
lmscmih807@gmail.com

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:

Scott Szabo

TITLE

Certified Public Accountant

FIRM NAME (if applicable)

Lauer, Szabo & Associates, P.C.

ADDRESS

205 Main Street - P.O. Box 1886, Sterling, Colorado, 80751

PHONE

970-522-2218

RELATIONSHIP TO ENTITY

We are an independent firm of certified public accountants.

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

See Independent Accountants' Compilation Report.

March 8, 2024

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status 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.]

YES NO

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Proprietary/Fiduciary Funds | |
|---|--|--------------------|-------------|-----------------------------|-------------|
| | | General Fund | Fund* | Fund* | Fund* |
| Assets | | | | | |
| 1-1 | Cash & Cash Equivalents | 84,547 | \$ - | \$ - | \$ - |
| 1-2 | Investments | 272,936 | \$ - | \$ - | \$ - |
| 1-3 | Receivables | - | \$ - | \$ - | \$ - |
| 1-4 | Due from Other Entities or Funds | 1,006 | \$ - | \$ - | \$ - |
| 1-5 | Property Tax Receivable | 143,323 | \$ - | \$ - | \$ - |
| 1-6 | All Other Assets [specify...] | - | \$ - | \$ - | \$ - |
| 1-7 | Lease Receivable (as Lessor) | - | \$ - | \$ - | \$ - |
| 1-8 | | - | \$ - | \$ - | \$ - |
| 1-9 | | - | \$ - | \$ - | \$ - |
| 1-10 | | - | \$ - | \$ - | \$ - |
| 1-11 | TOTAL ASSETS | 501,812 | \$ - | \$ - | \$ - |
| Deferred Outflows of Resources: | | | | | |
| 1-12 | [specify...] | - | \$ - | \$ - | \$ - |
| 1-13 | [specify...] | - | \$ - | \$ - | \$ - |
| 1-14 | TOTAL DEFERRED OUTFLOWS | - | \$ - | \$ - | \$ - |
| 1-15 | TOTAL ASSETS AND DEFERRED OUTFLOWS | 501,812 | \$ - | \$ - | \$ - |
| Liabilities | | | | | |
| 1-16 | Accounts Payable | 5,689 | \$ - | \$ - | \$ - |
| 1-17 | Accrued Payroll and Related Liabilities | - | \$ - | \$ - | \$ - |
| 1-18 | Unearned Revenue | - | \$ - | \$ - | \$ - |
| 1-19 | Due to Other Entities or Funds | - | \$ - | \$ - | \$ - |
| 1-20 | All Other Current Liabilities | - | \$ - | \$ - | \$ - |
| 1-21 | TOTAL CURRENT LIABILITIES | 5,689 | \$ - | \$ - | \$ - |
| 1-22 | All Other Liabilities [specify...] | - | \$ - | \$ - | \$ - |
| 1-23 | | - | \$ - | \$ - | \$ - |
| 1-24 | | - | \$ - | \$ - | \$ - |
| 1-25 | | - | \$ - | \$ - | \$ - |
| 1-26 | | - | \$ - | \$ - | \$ - |
| 1-27 | TOTAL LIABILITIES | 5,689 | \$ - | \$ - | \$ - |
| Deferred Inflows of Resources: | | | | | |
| 1-28 | Deferred Property Taxes | 143,323 | \$ - | \$ - | \$ - |
| 1-29 | Lease related (as lessor) | - | \$ - | \$ - | \$ - |
| 1-30 | TOTAL DEFERRED INFLOWS | 143,323 | \$ - | \$ - | \$ - |
| Fund Balance | | | | | |
| 1-31 | Nonspendable Prepaid | - | \$ - | \$ - | \$ - |
| 1-32 | Nonspendable Inventory | - | \$ - | \$ - | \$ - |
| 1-33 | Restricted [specify...] TABOR | 5,400 | \$ - | \$ - | \$ - |
| 1-34 | Committed [specify...] | - | \$ - | \$ - | \$ - |
| 1-35 | Assigned [specify...] | - | \$ - | \$ - | \$ - |
| 1-36 | Unassigned: | 347,400 | \$ - | \$ - | \$ - |
| 1-37 | TOTAL FUND BALANCE | 352,800 | \$ - | \$ - | \$ - |
| Add lines 1-31 through 1-36 This total should be the same as line 3-33 | | | | | |
| 1-38 | TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | 501,812 | \$ - | \$ - | \$ - |
| Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 | | | | | |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | | | | | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Governmental Funds | | Description | Proprietary/Fiduciary Funds | |
|--------------------------------|--------------------|-------|---|-----------------------------|------------|
| | General Fund | Fund* | | Fund* | Fund* |
| Tax Revenue | | | | | |
| 2-1 | \$ 127,954 | \$ - | Property (include mills levied in Question 10-6) | \$ - | \$ - |
| 2-2 | \$ 12,793 | \$ - | Specific Ownership | \$ - | \$ - |
| 2-3 | \$ - | \$ - | Sales and Use Tax | \$ - | \$ - |
| 2-4 | \$ - | \$ - | Other Tax Revenue (specify...): | \$ - | \$ - |
| 2-5 | \$ 542 | \$ - | Delinquent Taxes and Interest | \$ - | \$ - |
| 2-6 | \$ 96 | \$ - | Impact Assistance | \$ - | \$ - |
| 2-7 | \$ 43 | \$ - | Payment in Lieu of Taxes | \$ - | \$ - |
| 2-8 | \$ 141,428 | \$ - | Add lines 2-1 through 2-7 | \$ - | \$ - |
| | | | TOTAL TAX REVENUE | | |
| 2-9 | \$ - | \$ - | Licenses and Permits | \$ - | \$ - |
| 2-10 | \$ - | \$ - | Highway Users Tax Funds (HUTF) | \$ - | \$ - |
| 2-11 | \$ - | \$ - | Conservation Trust Funds (Lottery) | \$ - | \$ - |
| 2-12 | \$ - | \$ - | Community Development Block Grant | \$ - | \$ - |
| 2-13 | \$ - | \$ - | Fire & Police Pension | \$ - | \$ - |
| 2-14 | \$ - | \$ - | Grants | \$ - | \$ - |
| 2-15 | \$ - | \$ - | Donations | \$ - | \$ - |
| 2-16 | \$ 27,359 | \$ - | Charges for Sales and Services | \$ - | \$ - |
| 2-17 | \$ - | \$ - | Rental Income | \$ - | \$ - |
| 2-18 | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - |
| 2-19 | \$ 8,214 | \$ - | Interest/Investment Income | \$ - | \$ - |
| 2-20 | \$ - | \$ - | Tap Fees | \$ - | \$ - |
| 2-21 | \$ - | \$ - | Proceeds from Sale of Capital Assets | \$ - | \$ - |
| 2-22 | \$ - | \$ - | All Other (specify...): | \$ - | \$ - |
| 2-23 | \$ - | \$ - | | \$ - | \$ - |
| 2-24 | \$ 177,001 | \$ - | Add lines 2-8 through 2-23 | \$ - | \$ - |
| | | | TOTAL REVENUES | | |
| Other Financing Sources | | | | | |
| 2-25 | \$ - | \$ - | Debt Proceeds | \$ - | \$ - |
| 2-26 | \$ - | \$ - | Lease Proceeds | \$ - | \$ - |
| 2-27 | \$ - | \$ - | Developer Advances | \$ - | \$ - |
| 2-28 | \$ - | \$ - | Other (specify...): | \$ - | \$ - |
| 2-29 | \$ - | \$ - | Add lines 2-25 through 2-28 | \$ - | \$ - |
| | | | TOTAL OTHER FINANCING SOURCES | | |
| 2-30 | \$ 177,001 | \$ - | Add lines 2-24 and 2-29 | \$ - | \$ - |
| | | | TOTAL REVENUES AND OTHER FINANCING SOURCES | | |
| GRAND TOTALS | | | | | |
| | \$ 177,001 | \$ - | Add lines 2-25 through 2-28 | \$ - | \$ - |
| | | | TOTAL OTHER FINANCING SOURCES | | |
| | \$ 177,001 | \$ - | Add lines 2-24 and 2-29 | \$ - | \$ - |
| | | | TOTAL REVENUES AND OTHER FINANCING SOURCES | | |
| | \$ 177,001 | \$ - | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ 177,001 |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments:

The District does not have any outstanding debt; therefore, there is no debt repayment schedule attached.

- 4-1 Does the entity have outstanding debt? 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

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

| Outstanding at beginning of 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 | \$ - | \$ - | \$ - |

*Must agree to prior year-end balance

**Subscription Based Information Technology Arrangements

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? \$ -
- 4-6 Date the debt was authorized: \$ -
- 4-7 Does the entity intend to issue debt within the next calendar year? YES NO
- If yes: How much? \$ -
- 4-8 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
- If yes: What is the amount outstanding? \$ -
- 4-9 Does the entity have any lease agreements? YES NO
- If yes: What is being leased? _____
- 4-10 What is the original date of the lease? _____
- 4-11 Number of years of lease? _____
- 4-12 Is the lease subject to annual appropriation? YES NO
- 4-13 What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

Please use this space to provide any explanations or comments:

| YEAR-END Total of ALL Checking and Savings accounts | AMOUNT | TOTAL |
|---|------------|-------------------|
| 5-1 | \$ 84,547 | |
| 5-2 | \$ 272,936 | |
| TOTAL CASH DEPOSITS | | \$ 357,483 |

Investments (if investment is a mutual fund, please list underlying investments):

| | | |
|-----------------------------------|------|-------------------|
| | \$ - | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| TOTAL INVESTMENTS | | \$ - |
| TOTAL CASH AND INVESTMENTS | | \$ 357,483 |

Please answer the following question by marking in the appropriate box

- 5-3 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A
- 5-4 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et. seq., C.R.S.)? If no, **MUST** explain: YES NO N/A

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

6-1 Does the entity have capitalized 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:

The machinery and equipment balance was incorrectly reported for FY22, with the deletion of \$6,988 entered into the Application as a negative, which effectively increased the balance reported, rather than reducing it.

6-3

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

| | Balance - beginning of the year | Additions* | Deletions | Year-End Balance |
|---|---------------------------------|------------------|-------------|-------------------|
| Land | \$ 159,570 | \$ - | \$ - | \$ 159,570 |
| Buildings | \$ 105,962 | \$ - | \$ - | \$ 105,962 |
| Machinery and equipment | \$ 195,706 | \$ 24,676 | \$ - | \$ 220,382 |
| Furniture and fixtures | \$ 5,362 | \$ - | \$ - | \$ 5,362 |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction in Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 466,600 | \$ 24,676 | \$ - | \$ 491,276 |

6-4

Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction in Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

* Must agree to prior year-end balance

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

PART 7 - PENSION INFORMATION

YES NO

Please use this space to provide any explanations or comments:

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.):

| |
|--------------|
| \$ - |
| \$ - |
| \$ - |
| TOTAL |
| \$ - |

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: 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 appropriated for each fund separately for the year reported

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General Fund | \$ 310,000 |
| | \$ - |
| | \$ - |
| | \$ - |

Please use this space to provide any explanations or comments:

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO

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.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity? YES NO

If yes:

Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO

If Yes:

NEW name

PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

- 10-4 Please indicate what services the entity provides: YES NO

Cemetery services:

- 10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes: List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

| | |
|-----------------------|--------------|
| Bond Redemption mills | 0.000 |
| General/Other mills | 0.931 |
| Total mills | 0.931 |

- 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. YES NO N/A

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

OSA USE ONLY

| Entity Wide: | General Fund | Governmental Funds | Notes |
|---------------------------------|-----------------------|------------------------------|----------|
| Unrestricted Cash & Investments | \$ 357,483 | \$ 347,400 | 141,428 |
| Current Liabilities | \$ 5,689 | \$ 352,800 | - |
| Deferred Inflow | \$ 143,323 | \$ 317,226 | 177,001 |
| | Total Revenue | Total Revenue | - |
| | Total Expenditures | Total Debt Service Principal | - |
| | Interfund In | Total Debt Service Interest | 501,812 |
| | Interfund Out | Total Assets | 5,689 |
| | - Proprietary | Total Liabilities | - |
| | - Current Assets | Enterprise Funds | - |
| | - Deferred Outflow | Net Position | - |
| | - Current Liabilities | - PY Net Position | - |
| | 141,427 | - Government-Wide | - |
| | - Cash & Investments | - Total Outstanding Debt | - |
| | - Principal Expense | - Authorized but Unissued | - |
| | | - Year Authorized | 1/0/1900 |
| Governmental | | | |
| Total Cash & Investments | \$ 357,483 | | |
| Transfers In | \$ - | | |
| Transfers Out | \$ - | | |
| Property Tax | \$ 127,954 | | |
| Debt Service Principal | \$ - | | |
| Total Expenditures | \$ 141,427 | | |
| Total Developer Advances | \$ - | | |
| Total Developer Repayments | \$ - | | |

PART 12 - 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 Procedures

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.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

MUST Print the names of ALL members of the governing body below.

| | | |
|---|-------------------------------|---|
| 1 | Full Name Harry A. Ivarie | I, _____, attest that 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: _____ |
| 2 | Full Name James L. Schmidt | I, _____, attest that 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: _____ |
| 3 | Full Name Glenn R. Wudtke | I, _____, attest that 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: _____ |
| 4 | Full Name _____ | I, _____, attest that 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: _____ |
| 5 | Full Name _____ | I, _____, attest that 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: _____ |
| 6 | Full Name _____ | I, _____, attest that 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: _____ |
| 7 | Full Name _____ | I, _____, attest that 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 YEAR 2023 FOR THE **East Yuma County Cemetery District**, STATE OF COLORADO.

WHEREAS, the **Board of Directors of East Yuma County Cemetery District** wishes to claim exemption from 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 revenues nor expenditures for **East Yuma County Cemetery District** exceeded \$750,000 for Year 2023; and


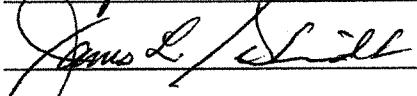
WHEREAS, an application for exemption from audit for **East Yuma County Cemetery District** has been prepared by **Lauer, Szabo & Associates, P.C.**, an independent accounting firm with knowledge of governmental accounting; and

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 Directors** of the **East Yuma County Cemetery District** that the application for exemption from audit for **East Yuma County Cemetery District** for the year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **East Yuma County Cemetery District**; 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 **East Yuma County Cemetery District** for the year ended December 31, 2023.

~~ADOPTED THIS 19th DAY OF MARCH 2024~~

Adopted this 19th day of March 2024

| <u>Printed Name of Director</u> | <u>Date Term Expires</u> | <u>Signature</u> |
|---------------------------------|--------------------------|--|
| Harry A. Ivarie | 2026 |  |
| James L. Schmidt | 2024 |  |
| Glenn R. Wudtke | 2028 | |