

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 |
| |

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

CONTACT PERSON
PHONE
EMAIL

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

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

| PREPARER (SIGNATURE REQUIRED) | DATE PREPARED | | | | |
|--|--|---|---|--------------------------|-------------------------------------|
| Gilbert Garcia | 3-19-2024 | | | | |
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; padding: 2px;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; padding: 2px;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> <tr> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> </table> | GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> | PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small> | PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small> | | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | |



Rec'd 3/28

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) | \$ 22,488 | Please use this space to provide any necessary explanations |
| 2-2 | Specific ownership | \$ 4,044 | |
| 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 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 | Plot Sales | \$ 3,925 | |
| 2-22 | Dividends | \$ 575 | |
| 2-23 | | \$ - | |
| 2-24 | (add lines 2-1 through 2-23) TOTAL REVENUE | \$ 31,032 | |

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 | \$ 2,482 | Please use this space to provide any necessary explanations |
| 3-2 | Salaries | \$ - | |
| 3-3 | Payroll taxes | \$ - | |
| 3-4 | Contract services | \$ 14,500 | |
| 3-5 | Employee benefits | \$ - | |
| 3-6 | Insurance | \$ 1,547 | |
| 3-7 | Accounting and legal fees | \$ - | |
| 3-8 | Repair and maintenance | \$ 1,832 | |
| 3-9 | Supplies | \$ 1,607 | |
| 3-10 | Utilities and telephone | \$ 780 | |
| 3-11 | Fire/Police | \$ - | |
| 3-12 | Streets and highways | \$ - | |
| 3-13 | Public health | \$ - | |
| 3-14 | Capital outlay | \$ 18,237 | |
| 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 | Portable Toilet Rental | \$ 780 | |
| 3-24 | Mileage | \$ 403 | |
| 3-25 | Subdistrict Pumping Fees | \$ 1,143 | |
| 3-26 | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES | \$ 43,311 | |

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 below: | <input type="checkbox"/> | <input type="checkbox"/> |

- | | | | |
|-----|---|--------------------------|--------------------------|
| | | Yes | No |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain below: | <input type="checkbox"/> | <input type="checkbox"/> |

| 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): | \$ - | \$ - | \$ - | \$ - |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? | \$ - | |
| | Date the debt was authorized: | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | How much? | \$ - | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | What is the amount outstanding? | \$ - | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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? | <input type="checkbox"/> | <input type="checkbox"/> |
| | 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 | \$ 12,971 | |
| 5-2 Certificates of deposit | \$ 59,068 | |
| Total Cash Deposits | | \$ 72,039 |
| Investments (if investment is a mutual fund, please list underlying investments): | | |
| | \$ - | |
| | \$ - | |
| 5-3 | \$ - | |
| | \$ - | |
| Total Investments | | \$ - |
| Total Cash and Investments | | \$ 72,039 |

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? 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 & right-to-use assets table:

| | Balance - beginning of the year | Additions (Must be included in Part 3) | Deletions | Year-End Balance |
|--|---------------------------------|--|-------------|------------------|
| Land | \$ 1,000 | \$ 18,237 | \$ - | \$ 19,237 |
| Buildings | \$ 8,949 | \$ - | \$ - | \$ 8,949 |
| Machinery and equipment | \$ 18,964 | \$ - | \$ - | \$ 18,964 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Sprinkler system | \$ 11,489 | \$ - | \$ - | \$ 11,489 |
| Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance) | \$ (18,059) | \$ (3,857) | \$ - | \$ (21,916) |
| TOTAL | \$ 22,343 | \$ 14,380 | \$ - | \$ 36,723 |

*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? Yes No
- 7-2 Does the entity have a volunteer firefighters' 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 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: 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:

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General Expenditures Fund | \$ 82,100 |
| | |
| | |
| | |

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

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: <input style="width: 450px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: Please list the NEW name & PRIOR name:

- | | | | |
|------|--|--------------------------|-------------------------------------|
| 10-3 | Is the entity a metropolitan district? Please indicate what services the entity provides: <input style="width: 550px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|--|--------------------------|-------------------------------------|

- | | | | |
|------|---|--------------------------|-------------------------------------|
| 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: <input style="width: 600px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|---|--------------------------|-------------------------------------|

- | | | | |
|------|---|--------------------------|-------------------------------------|
| 10-5 | Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the If yes: Date Filed: <input style="width: 450px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|------|---|--------------------------|-------------------------------------|

- | | | | |
|------|--|-------------------------------------|--------------------------|
| 10-6 | Does the entity have a certified Mill Levy? If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|------|--|-------------------------------------|--------------------------|

| | |
|-----------------------|--------------|
| Bond Redemption mills | - |
| General/Other mills | 2.031 |
| Total mills | 2.031 |

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

District was formed prior to 7/1 2000. All required preceding annual reports have been filed.

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

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

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. | | A MAJORITY of the members of the governing body must sign below. |
|---|---|---|
| Board Member 1 | Print Board Member's Name Constance C. Ricci | I <u>Constance C. Ricci</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>[Signature]</u> Date: <u>3/27/24</u> My term Expires: <u>2026</u> |
| Board Member 2 | Print Board Member's Name Leslie E. Salazar | I <u>Leslie E. Salazar</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>[Signature]</u> Date: <u>3-21-24</u> My term Expires: <u>2026</u> |
| Board Member 3 | Print Board Member's Name Cletus Perea | I <u>Cletus Perea</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>[Signature]</u> Date: <u>3-21-24</u> My term Expires: <u>2029</u> |
| Board Member 4 | Print Board Member's Name Jimmy Duran | I <u>Jimmy A. Duran</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>[Signature]</u> Date: <u>03-22-2024</u> My term Expires: <u>2029</u> |
| 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: _____ |

Resolution For Exemption From Audit

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 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 2021, 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 2023 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, 2023.

ADOPTED THIS 21rst day of March, A.D. 2024

Print Name

Term Expires

Signature

Constance C Ricci

2026

Leslie E Salazar

2026

Demetrio A Valdez

2027

Cletus Perea

2029

James Duran

2029


Constance Ricci
Leslie E Salazar
Resigned
Cletus Perea
James Duran