

Resolution No. 2025-001

**A RESOLUTION OF THE Cedar Hill Cemetery District ("DISTRICT") APPROVING THE EXEMPTION FROM
AUDIT FOR FISCAL YEAR 2024**

WHEREAS, the Board of Directors of the Cedar Hill Cemetery District (the "District") wishes to claim exemption from the audit requirements of Section 29-1-603 CRS; and

WHEREAS, Section 29-1-604 CRS states that any local government where neither revenues nor expenditures exceed \$500,000 may, with the approval of the State Auditor, be exempt from the provisions of Section 29-1-603, CRS; and

WHEREAS, neither revenues nor expenditures for the District exceeded \$100,000 for Fiscal Year 2024; and

WHEREAS, an application for exemption from audit for the District has been prepared by Hannah Hollenbeck who has been duly appointed as the District Bookkeeper, in accordance with regulations issued by the State Auditor.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DISTRICT that the application for exemption from audit for the District for the Fiscal Year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the District; that those members of the District have signified their approval by authorizing the Chair of the Board to sign below and on the Application for Audit Exemption; and that this Resolution shall be attached to, and become a part of, the Application for Exemption from Audit of the District for the Fiscal Year ended December 31, 2024.

Adopted this 17th day of March, 2025.

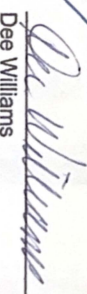
ATTEST:

CEDAR HILL CEMETERY DISTRICT:


Hannah Hollenbeck
District Bookkeeper


Cyndia Lacey


John Hart


Dee Williams

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.), any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an Exemption from Audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31.

FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

<http://www.lexisnexis.com/hottopics/colorado/>

CHECKLIST

- ☐ Has the preparer signed the application?
 - ☐ Has the entity corrected all prior year deficiencies as communicated by the OSA?
 - ☐ Has the application been PERSONALLY reviewed and approved by the governing body?
 - ☐ Are all sections of the form complete, including responses to all of the questions?
 - ☐ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
 - ☐ Will this application be submitted electronically?
 - ☐ If yes, have you read and understand the Electronic Signature Policy? See policy in Part 11.
- OF--
- ☐ If yes, have you included a resolution?
 - ☐ Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
 - ☐ Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution at the end of this form.)
 - ☐ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - ☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Check out our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more!

See the link below:

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osalg>

For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor

Local Government Audit Division

1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSAs email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

Email: osa.ig@colleg.gov OR Phone: 303-869-3000

QUESTIONS?

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Cedar Hill Cemetery District
PO Box 1123
Oury, CO 81427

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

CONTACT PERSON
PHONE
EMAIL

Hannah Hollenbeck
(970)318-1404
hannahhollenbeck@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:

Hannah Hollenbeck

TITLE

Bookkeeper

FIRM NAME (if applicable)

ADDRESS

PO Box 1123, Oury, CO 81427

PHONE

(970) 318-1404

RELATIONSHIP TO ENTITY

Bookkeeper

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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

03/17/2025

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

* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Governmental Funds (Modified Accrual Basis)				Proprietary/Fiduciary Funds (Cash or Budgetary Basis)			
Line #	Description	General Fund	Fund*	Fund*	Description	Fund*	Fund*
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets	\$ -	\$ -	\$ -		\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7	Other [specify...]	\$ -	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10)	\$ -	\$ -	\$ -	TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources:				Deferred Outflows of Resources			
1-12	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13)	\$ -	\$ -	\$ -	(add lines 1-12 through 1-13)	\$ -	\$ -
1-15	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS		\$ -	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities			
1-16	Accounts Payable	\$ -	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20)	\$ -	\$ -	\$ -	(add lines 1-16 through 1-20)	\$ -	\$ -
1-22	TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-23	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-24		\$ -	\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-25		\$ -	\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-22 through 1-26)	\$ -	\$ -	\$ -	TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29)	\$ -	\$ -	\$ -	(add lines 1-28 through 1-29)	\$ -	\$ -
TOTAL DEFERRED INFLOWS		\$ -	\$ -	\$ -	TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -		\$ -	\$ -
1-33	Restricted [specify...]	\$ -	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	(add lines 1-31 through 1-36)	\$ -	\$ -	\$ -	(add lines 1-31 through 1-36)	\$ -	\$ -
TOTAL FUND BALANCE		\$ -	\$ -	\$ -	TOTAL NET POSITION	\$ -	\$ -
1-38	This total should be the same as line 3-36	-	-	-	This total should be the same as line 3-36	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE		\$ -	\$ -	\$ -	(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	-	-

Please use this space to provide explanation of any item on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Governmental Funds					Proprietary/Fiduciary Funds	
Line #	Description	General Fund	Fund*	Fund*	Fund*	Fund*
Tax Revenue						
2-1	Property [include mills levied in question 10-7]	\$ 28,981	\$ -	\$ -	\$ -	\$ -
2-2	Specific Ownership	\$ 2,304	\$ -	\$ -	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -
2-4	Other Tax Revenue [specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
2-5	Delinquent Taxes	\$ 16	\$ -	\$ -	\$ -	\$ -
2-6	State Backfill	\$ 1,620	\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ 32,921	\$ -	\$ -	\$ -	\$ -
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	\$ 41,271	\$ -	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ 16,000	\$ -	\$ -	\$ -	\$ -
2-17	Rental Income	\$ 12,450	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 131	\$ -	\$ -	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
2-22	All Other: bank interest, vet/senior exemptl, utility pass thr	\$ 5,381	\$ -	\$ -	\$ -	\$ -
2-23		\$ -	\$ -	\$ -	\$ -	\$ -
2-24	Add lines 2-9 through 2-23	\$ 108,154	\$ -	\$ -	\$ -	\$ -
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	Add lines 2-24 and 2-29	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND OTHER FINANCING SOURCES						
2-31		\$ 108,154	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS (ALL FUNDS)						
\$ 108,154						

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

Please use this space to provide explanation of any item on this page

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Governmental Funds				Proprietary/Fiduciary Funds			
Line #	Description	General Fund	Fund*	Fund*	Description	Fund*	Fund*
Expenditures					Expenses		
3-1	General Government	\$ -	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ 20,709	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ 1,268	\$ -
3-4	Fire	\$ -	\$ -	\$ -	Contract Services	\$ 31,427	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ 3,999	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	Accounting and Legal Fees	\$ 994	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ 11,946	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	Supplies	\$ 901	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ 3,369	\$ -
3-11	Other [specify...]	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal	\$ -	\$ -	\$ -	Principal	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	Treasurer's fees and Tax Adjustment	\$ 1,638	\$ -
3-22		\$ -	\$ -	\$ -	Dump Truck Purchase	\$ 6,944	\$ -
3-23		\$ -	\$ -	\$ -	Burials	\$ 5,454	\$ -
3-24	Add lines 3-1 through 3-23	\$ -	\$ -	\$ -	Add lines 3-1 through 3-23	\$ 88,649	\$ -
	TOTAL EXPENDITURES				TOTAL EXPENSES		
3-25					GRAND TOTAL (ALL FUNDS)	\$	88,649
3-26	Interfund Transfers (In)	\$ 95,000	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other [specify...](enter negative for expense)	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	(from line 2-28)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
		\$ -	\$ -	\$ -	(from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal	\$ -	\$ -
		\$ -	\$ -	\$ -	(from line 3-15, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31)				(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28		
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 95,000	\$ -	\$ -	and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures				Net Increase (Decrease) in Net Position		
	Line 2-30, less line 3-24, less line 3-32	\$ 13,154	\$ -	\$ -	Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ (88,649)	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31				Net Position, December 31		
	Sum of Lines 3-33, 3-34, and 3-35	\$ -	\$ -	\$ -	Sum of Lines 3-33, 3-34, and 3-35	\$ (88,649)	\$ -
	This total should be the same as line 1-37.	\$ 13,154	\$ -	\$ -	This total should be the same as line 1-37.	\$ (88,649)	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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.

Please use this space to provide explanation of any item on this page

Please use this space to provide any explanations or comments

Yes No

(If 'No' is checked, skip to question 4-5)

4-2 Is the debt repayment schedule attached? If no, **MUST** explain:

	N/A
--	-----

151

(please only include principal amounts)
(enter all amounts as positive numbers)

*Must agree to prior year-end balance

Yes No

If yes: How much? \$

NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?

1000

1000

1001

Please use this space to provide any explanations or comments

Amount	Total
--------	-------

\$ 82,276

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111

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	\$
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Yes

No N/A

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PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

- 6-1

Does the entity have capitalized assets?
(If 'No' is checked, skip the rest of Part 6)

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:

Please use this space to provide any explanations or comments

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		\$ -	-	\$ -	-
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		\$ -	-	\$ -	-

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 as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

- 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?
If yes:
- 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 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 (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

General Fund	Governmental/Proprietary Fund Name	Total Appropriations By Fund
		88,578
		\$ -
		\$ -
		\$ -
		\$ -

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 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.

Please use this space to provide any explanations or comments

PART 10 - GENERAL INFORMATION

- Please answer the following questions 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: Please list the NEW name:

Please list the PRIOR name:

- 10-3 Is the entity a metropolitan district? ☐ Yes ☐ No

- 10-4 Please indicate what services the entity provides:

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 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:

- 10-7 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 report \$ amounts):

Bond redemption mills	
General/other mills	0.332
Total mills	0.332

- 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.]? ☐ Yes ☐ No ☒ N/A

If NO, please explain.

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

Entity Wide:		General Fund		Governmental Funds			
Unrestricted Cash & Investments	\$	82,276	Unrestricted Fund Balan	\$	-	Total Tax Revenue	\$ 32,921
Current Liabilities	\$	-	Total Fund Balance	\$	-	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	-	py Fund Balance	\$	-	Total Revenue	\$ 108,154
			Total Revenue	\$	108,154	Total Debt Service Principal	\$ -
			Total Expenditures	\$	-	Total Debt Service Interest	\$ -
					Total Assets	\$ -	\$ -
			Interfund In	\$	95,000	Total Liabilities	\$ -
			Interfund Out	\$	-		
Governmental			Proprietary			Enterprise Funds	
Total Cash & Investments	\$	-	Current Assets	\$	-	Net Position	\$ (88,649)
Transfers In	\$	95,000	Deferred Outflow	\$	-	PY Net Position	\$ -
Transfers Out	\$	28,981	Current Liabilities	\$	-	Government-Wide	
Property Tax	\$	-	Deferred Inflow	\$	-	Total Outstanding Debt	\$ -
Debt Service Principal	\$	-	Cash & Investments	\$	-	Authorized but Unissued	\$ -
Total Expenditures	\$	-	Principal Expense	\$	-	Year Authorized	\$ 1/0/00
Total Developer Advances	\$	-	Total Expenses	\$	88,649		
Total Developer Repayments	\$						

PART 11 - GOVERNING BODY APPROVAL

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

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Yes ☒ No ☐

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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 25-1-104, C.R.S., which states that a governmental agency with revenues and expenditures of more than \$100,000 but not more than \$750,000 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.

Print or type the names of ALL members of the governing body below.
A MAJORITY of the members of the governing body must sign below.

Board Member	Board Member's Name:	Signature	Date
1	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: <u>1/31/2029</u>	<u>Cynthia Lacey</u> <u>Cynthia M. Lacey</u>	<u>3/13/2025</u>
2	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: <u>1/31/2029</u>	<u>Town Hlart</u> <u>[Signature]</u>	<u>3/13/2025</u>
3	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: <u>3/1/2028</u>	<u>Dea Williams</u> <u>Dea Williams</u>	<u>3/13/2025</u>
4	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: _____	Signature _____ Date _____	
5	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: _____	Signature _____ Date _____	
6	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: _____	Signature _____ Date _____	
7	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: _____	Signature _____ Date _____	