

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Dolores Cemetery District  
PO Box 1263  
Dolores, CO 81323

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

CONTACT PERSON  
PHONE  
EMAIL

Marie Richmond  
970-882-2138  
e\_m\_richmond@yahoo.com

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

Marie Richmond  
Secretary/Bookkeeper

**PREPARER (SIGNATURE REQUIRED)**

**DATE PREPARED**

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

*Marie Richmond*

*March 16, 2025*

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)

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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 the nearest dollar
2-1	Taxes: Property (report mills levied in question 10-7)	\$ 43,802
2-2	Specific ownership	\$ 4,789
2-3	Sales and use	\$ -
2-4	Other (specify): Interest, Senior Veteran, Dow,	\$ 1,579
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	\$ 1,692
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 to table 4-4, column 'Issued during year')	\$ -
2-16	Lease proceeds	\$ -
2-17	Developer Advances received (should agree to table 4-4, column 'Issued during year')	\$ -
2-18	Proceeds from sale of capital assets	\$ -
2-19	Fire and police pension	\$ -
2-20	Donations	\$ -
2-21	Other (specify): Burial Plot Sales	\$ 7,450
2-22		\$ -
2-23		\$ -
2-24		\$ -
2-25		\$ -
2-26	(add lines 2-1 through 2-25) TOTAL REVENUES	\$ 59,312

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 the nearest dollar
3-1	Administrative	\$ 3,092
3-2	Salaries	\$ 23,460
3-3	Payroll taxes	\$ 2,133
3-4	Contract services	\$ -
3-5	Employee benefits	\$ -
3-6	Insurance	\$ 4,859
3-7	Accounting and legal fees	\$ -
3-8	Repair and maintenance	\$ 6,455
3-9	Supplies	\$ -
3-10	Utilities and telephone	\$ 3,377
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 to table 4-4, column 'Retired during year')	\$ -
3-18	Debt service interest	\$ -
3-19	Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year')	\$ -
3-20	Repayment of Developer Advance Interest	\$ -
3-21	Contribution to pension plan	\$ -
3-22	Contribution to Fire & Police Pension Assoc.	\$ -
3-23	Other (specify): Plot Buyback	\$ 900
3-24	Treasurer's Fees	\$ 877
3-25	Christmas Bonus Board	\$ 720
3-26		\$ -
3-27		\$ -
3-28	(add lines 3-1 through 3-27) TOTAL EXPENDITURES/EXPENSES	\$ 45,873

## 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 'No' is checked, skip to question 4-5)*  
*(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)*

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

- 4-3 Is the entity current in its debt service payments? If no, explain below:

Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts 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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Please answer the following questions by marking the appropriate boxes.

Yes      No

- 4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end?  
 How much?              
 Date the debt was authorized:

- 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?              
 If yes: How much?              
 Date of the most recent Service Plan:

- 4-7 Does the entity intend to issue debt within the next calendar year?              
 If yes: How much?

- 4-8 Does the entity have debt that has been refinanced that it is still responsible for?              
 If yes: What is the amount outstanding?

- 4-9 Does the entity have any lease agreements?              
 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?              
 What are the annual lease payments?

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

Amount      Total

5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 66,996	
5-2	Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>			<b>\$ 66,996</b>
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>			<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>			<b>\$ 66,996</b>

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.?
- 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.)?

## 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?  
(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, explain:  Yes                       No

Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions <sup>†</sup>	Deletions	Year-End Balance
Land	\$ 165,000	\$ -	\$ -	\$ 165,000
Buildings	\$ 50,000	\$ -	\$ -	\$ 50,000
Machinery and equipment	\$ 47,000	\$ -	\$ -	\$ 47,000
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Summit Water Tap	\$ 26,000	\$ -	\$ -	\$ 26,000
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 288,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 288,000</b>

## 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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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 questions by marking in the appropriate boxes.

Yes                      No                      N/A

8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?  Yes                       No                       N/A  
If no, explain:

8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, 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)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$48,000.00

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 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 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:

Please list the PRIOR name:

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

10-5 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:

10-6 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.]

If yes: Date filed:

10-7 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

**Total mills**

Yes

No

N/A

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.]? If , please explain.

Print or type 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	Board Member's Name: 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>11/2031</u>	Signature <u>[Signature]</u> Date <u>2/11/2025</u>
Board Member 2	Board Member's Name: 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>2/2026</u>	Signature <u>[Signature]</u> Date <u>2/11/2025</u>
Board Member 3	Board Member's Name: 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 _____
Board Member 4	Board Member's Name: 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 _____
Board Member 5	Board Member's Name: 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 _____
Board Member 6	Board Member's Name: 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 _____
Board Member 7	Board Member's Name: 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 _____