

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Ignacio Allison Oxford Cemetery District
P. O. Box 157
Ignacio, CO 81137
Laura L. Whitt
970 563-9201
55whitt@gmail.com

For the Year Ended  
12/31/24  
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:	Lovvis Downs-Glass
TITLE	Accountant
FIRM NAME (if applicable)	Silver Mountain Accounting, LLC
ADDRESS	P. O. Box 1273, Ignacio, CO 81137
PHONE	970 563-9556

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED <small>(No exemption shall be granted prior to the close of said fiscal year)</small>				
<i>Lovvis D Glass</i>	<i>3-12-2025</i>				
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%; text-align: center;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; text-align: center;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><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"/>				



## PART 2 - REVENUES

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	Please use this space to provide any necessary explanations
2-1	<b>Taxes: Property</b> (report mills levied in question 10-7)	\$ 56,958	
2-2	Specific ownership	\$ 5,192	
2-3	Sales and use	\$ -	
2-4	Other (specify): Southern Ute Tribe	\$ 4,500	
2-5	Licenses and permits	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ -	
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 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): SB22-238	\$ 994	
2-22	Funeral Income & Plot Sales	\$ 5,900	
2-23	Wells Fargo - Bank Interest on checking account	\$ 7	
2-24	Royalties	\$ 4,402	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) <b>TOTAL REVENUES</b>	\$ 77,953	

## PART 3 - EXPENDITURES/EXPENSES

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	Please use this space to provide any necessary explanations
3-1	<b>Administrative</b>	\$ 5,484	
3-2	Salaries	\$ 40,655	
3-3	Payroll taxes	\$ 3,149	
3-4	Contract services	\$ 1,095	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 3,913	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 4,536	
3-9	Supplies	\$ 367	
3-10	Utilities and telephone	\$ 1,705	
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): La Plata County Treasurer Fee	\$ 1,682	
3-24	Taxes: Sererance and Vehicle Liscense	\$ 169	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 62,755	

## 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?  Yes       No  
*(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, **MUST** explain below:  Yes       No

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

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>	\$ -	\$ -	\$ -	\$ -

\*\*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 as of its fiscal year-end?  Yes       No  
 How much? \$ -  
 Date the debt was authorized:

- NEW** 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?  Yes       No

- 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?  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?   
 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? \$ -

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	\$ 104,140	
5-2	Certificates of deposit	\$ -	
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 104,140</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>\$ 104,140</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.?  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

Part 5 - 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?<br><i>(If 'No' is checked, skip the rest of Part 6)</i>   | <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, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions <sup>^</sup>	Deletions	Year-End Balance
Land	\$ 53,686	\$ -	\$ -	\$ 53,686
Buildings	\$ 55,860	\$ -	\$ -	\$ 55,860
Machinery and equipment	\$ 92,898	\$ -	\$ -	\$ 92,898
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ (29,708)	\$ (4,726)	\$ -	\$ (34,434)
<b>TOTAL</b>	<b>\$ 172,736</b>	<b>\$ (4,726)</b>	<b>\$ -</b>	<b>\$ 168,010</b>

\*Must agree to prior year-end balance

<sup>^</sup>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 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? | <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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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, <b>MUST</b> explain: | <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, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-----|---|-------------------------------------|--------------------------|--------------------------|

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
Ignacio Allison Oxford Cemetery District	\$79,500.00

## 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 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.*

Part 9 - If no, MUST use this space to provide any explanations

## 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:

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	0.244
<b>Total mills</b>	<b>0.244</b>

General/other mills

	0.244
<b>Total mills</b>	<b>0.244</b>

Total mills

	0.244
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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 **NO**, please explain.

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

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: Farren O. Webb	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.	Signature <u>Farren O Webb</u>
		My term expires: January 1, 2028	Date <u>3-11-2025</u>
Board Member 2	Board Member's Name: Laura L. Whitt	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.	Signature <u>Laura L Whitt</u>
		My term expires: January 1, 2031	Date <u>3-11-2025</u>
Board Member 3	Board Member's Name: Burl A. Nossaman	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.	Signature <u>Burl A Nossaman</u>
		My term expires: January 1, 2031	Date <u>3-11-2025</u>
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.	Signature _____
		My term expires: _____	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.	Signature _____
		My term expires: _____	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.	Signature _____
		My term expires: _____	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.	Signature _____
		My term expires: _____	Date _____

## RESOLUTION FOR EXEMPTION FROM AUDIT

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2023 FOR THE IGNACIO, ALLISON, OXFORD CEMETERY DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Ignacio, Allison, Oxford Cemetery District wishes to claim exemption from the audit requirement of Section, C.R.S. 29-1-603; and

WHEREAS, Section C.R.S. 29-1-604, 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 Ignacio, Allison, Oxford Cemetery District exceeded \$100,000 for fiscal year 2024; and

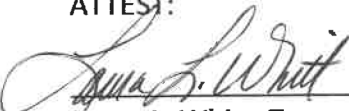
WHEREAS, an application for exemption from audit for Ignacio, Allison, Oxford Cemetery District has been prepared by Lovvis D. Glass, a person skilled in governmental accounting; and

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 the Ignacio, Allison, Oxford Cemetery District that a majority of the Board approves drafting the application for exemption from audit for Ignacio, Allison, Oxford Cemetery District for the fiscal year ending December 31, 2024; and when completed the document will be personally reviewed by Board members and after a review and approval of the application, those members of the Board of Directors will sign the original "Application for Audit Exemption" for the Ignacio, Allison, Oxford Cemetery District for the fiscal year ended December 31, 2024.

ADOPTED THIS 11th day of March, 2025

ATTEST:

  
\_\_\_\_\_  
Laura L. Whitt, Treasurer

IGNACIO, ALLISON, OXFORD CEMETERY DISTRICT

By:   
\_\_\_\_\_  
Burl A. Nossaman, Chairman