

# 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**

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

**CONTACT PERSON  
PHONE  
EMAIL**

**Gilbert Garcia**  
**719 588-1296**  
**garciag5169@gmail.com**

### 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 <small>(No exemption shall be granted prior to the close of said fiscal year)</small>				
Gilbert Garcia	3/19/2025				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #800040; color: white;"> <th style="width: 50%; text-align: center; padding: 2px;">GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small></th> <th style="width: 50%; text-align: center; padding: 2px;">PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small></th> </tr> </thead> <tbody> <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> </tbody> </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"/>				

3/26

## 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	Taxes: Property (report mills levied in question 10-7)	\$ 20,519	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 3,295	
2-3	Sales and use	\$ 2,250	
2-4	Other (specify): Backfill	\$ 4,765	
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 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	\$ 25	
2-21	Grave Digging	\$ 300	
2-22	Dividends	\$ 419	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(Add lines 2-1 through 2-25) TOTAL REVENUES	\$ 27,711	

## 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	Administrative	\$ 2,568	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 19,000	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,771	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 1,051	
3-9	Supplies	\$ 784	
3-10	Utilities and telephone	\$ 1,247	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ 33,727	
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	Mileage	\$ 458	
3-24	Portable Toilet Rental	\$ 900	
3-25	Subdistrict Pumping Fees	\$ 839	
3-26		\$ -	
3-27		\$ -	
3-28	(Add lines 3-1 through 3-27) TOTAL EXPI. MONTH-RECURRING EXPENSES	\$ 43,317	

## 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)  Yes                       No
- 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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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?  
How much?  Yes                       No  
Date the debt was authorized:  Yes                       No
- NEW 4-6** Is the authorized but unissued debt further limited by the entity's most recent Service Plan?  
If yes: How much?  Yes                       No  
Date of the most recent Service Plan:  Yes                       No
- 4-7 Does the entity intend to issue debt within the next calendar year?  Yes                       No
- If yes: How much?  Yes                       No
- 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?  Yes                       No
- 4-9 Does the entity have any lease agreements?  
If yes: What is being leased?  Yes                       No  
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?  Yes                       No

**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	\$ 26,619	
5-2	Certificates of deposit	\$ 11,110	
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 37,729</b>
5-3	Investments (if investment is a mutual fund, please list underlying investment(s)):	\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 37,729</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	\$ 19,237	\$ 6,084	\$ -	\$ 25,321
Buildings	\$ 8,949	\$ 6,654	\$ -	\$ 15,603
Machinery and equipment	\$ 18,964	\$ 20,988	\$ -	\$ 39,952
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Sprinkler system	\$ 11,489	\$ -	\$ -	\$ 11,489
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ (21,916)	\$ (6,621)	\$ -	\$ (28,537)
<b>TOTAL</b>	<b>\$ 36,723</b>	<b>\$ 27,106</b>	<b>\$ -</b>	<b>\$ 63,829</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?

\$ -
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**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
General, landscaping, equipment	\$82,100.00

## 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)]?  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.*

**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?  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:

- 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 following mills levied for the year reported (do not report \$ amounts):

Bond redemption mills	-
General/other mills	2.031
Special assessment mills	2.031

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.  Yes  No  N/A

The District was formed prior to 7/1/2000

**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

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

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 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.

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's Name	Constance C. Ricci
Board Member's Name	Constance C. Ricci
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.	Signature <u>Constance Ricci</u>
My term expires: _____ 2026	Date <u>3/20/25</u>

Board Member's Name	Leslie E. Salazar
Board Member's Name	Leslie E. Salazar
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.	Signature <u>Leslie E. Salazar</u>
My term expires: _____ 2026	Date <u>3/20/25</u>

Board Member's Name	Cletus Perea
Board Member's Name	Cletus Perea
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.	Signature <u>Cletus Perea</u>
My term expires: _____ 2029	Date <u>3-20-25</u>

Board Member's Name	Jimmy Duran
Board Member's Name	Jimmy Duran
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.	Signature <u>Jimmy Duran</u>
My term expires: _____ 2029	Date <u>3-20-2025</u>

Board Member's Name	Felix Gallegos
Board Member's Name	Felix Gallegos
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.	Signature <u>Felix Gallegos</u>
My term expires: _____ 2030	Date <u>3-20-2025</u>

Board Member's Name	_____
Board Member's Name	_____
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.	Signature _____
My term expires: _____	Date _____

Board Member's Name	_____
Board Member's Name	_____
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.	Signature _____
My term expires: _____	Date _____

## Resolution For Exemption From Audit

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 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



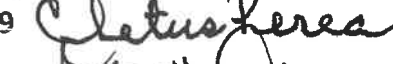

WHEREAS, neither revenue nor expenditures for **THE NEW CONEJOS-LOS CERRITOS CEMETERY DISTRICT** exceeded \$100,000 for Fiscal Year 2024, and

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 2024 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, 2024.

ADOPTED THIS 20th day of March, A.D. 2025

<u>Print Name</u>	<u>Term Expires</u>	<u>Signature</u>
Constance C Ricci	2026	
Leslie E Salazar	2026	
Cletus Perea	2029	
James Duran	2029	
Felix Gallegos	2030	