

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS	The New Conejos-Los Cerritos Cemetery P.O. Box 723 Manassa, Colorado 81141	For the Year Ended 12/31/16 or fiscal year ended:
CONTACT PERSON PHONE	Gilbert Garcia 719 588-1296	1589.00
EMAIL FAX	ggarcia5169@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:	Gilbert Garcia
TITLE	Accountant
FIRM NAME (if applicable)	
ADDRESS	5501 CR D.5 Antonito, CO. 81120
PHONE	719 588-1296
DATE PREPARED (Must be prepared prior to Board approval)	9/22/2017

PREPARER (SIGNATURE REQUIRED)

Gilbert G. Garcia

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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RECEIVED

By the Office of the State Auditor at 10:45 am, Sep 29, 2017

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	Ta Property	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ 750 --	
2-6	Intergovernmental Grants <i>Sale of Plots</i>	\$ 17,130 -49	
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 <i>County Tax mill levy</i>	\$ -	
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	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 18,569 -74	

PART 3 - EXPENDITURES

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 <i>Board</i>	\$ 571 -80	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services <i>Sexton + Accountant</i>	\$ 12,075 --	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 900 --	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 291 -95	← 291.95
3-9	Supplies	\$ 961 --	
3-10	Utilities and telephone	\$ 507 -30	← 507.30
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation <i>Computer, Printer, Trimmer</i>	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay <i>Computer, Printer, Trimmer</i>	\$ 859 -87	
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	Other (specify): <i>Port-a-Potty Rental</i>	\$ 1,125 --	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 17,291 -92	

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:		<input type="checkbox"/>	<input type="checkbox"/>	
			<i>N/A</i>	
4-3 Is the entity current in its debt service payments? If no, MUST explain:		<input type="checkbox"/>	<input type="checkbox"/>	
			<i>N/A</i>	
4-4 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	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
Please answer the following questions by marking the appropriate boxes.				
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much?	\$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Date the debt was authorized:				
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?	\$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	\$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-8 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?	\$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
			<i>N/A</i>	
4-9 Does the entity have a certified Mill Levy? If yes: Please provide the following mills levied for the year reported:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Bond Redemption		-	
	General/Other		2-014	
	TOTAL		2-014	

Please use this space to provide any explanations or comments:

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		\$ 17,398.68	
5-2 Certificates of deposit		\$ 55,341.29	
Total Cash Deposits			\$ 82,699.97
Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
Total Investments			\$ -
Total Cash and Investments			\$ 82,699.97

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 ASSETS

Please answer the following questions by marking in the appropriate boxes.

		Yes	No
6-1	Does the entity have capital assets?	<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, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Complete the following capital assets table:	Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ 3000 -	\$ -	\$ -	\$ 3000 -
	Buildings	\$ 2000 -	\$ -	\$ -	\$ 2000 -
	Machinery and equipment	\$ 3200 -	\$ 859 - 87	\$ 365 - 75	\$ 3694 - 12
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): <i>well + Storage Tanks + Sprinklers</i>	\$ 4000 -	\$ 171 - 98	\$ -	\$ 4000 -
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ 9200 -	\$ 859 - 87	\$ 365 - 75	\$ 9006 - 13
	TOTAL	\$ 3000 -	\$ 859 - 87	\$ 365 - 75	\$ 3487 - 89

Please use this space to provide any explanations or comments:

687.89

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" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's 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.):	\$	-
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 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:	<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, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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If yes: Please indicate the amount appropriated for each fund for the year reported:

Fund Name	Budgeted Expenditures
<i>The New Conejas - Los Cerritos Cemetery</i>	<i>20,800.00</i>

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 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.

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:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

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:

10-5 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:

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Print the names of ALL current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member 1	Print Board Member's Name <u>Constance C. Ricci</u>	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>9/25/17</u> My term Expires: <u>5/20</u>
Board Member 2	Print Board Member's Name <u>Demetrio A Valdez</u>	I <u>Demetrio A. Valdez</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>5-25-2017</u> My term Expires: <u>5/18</u>
Board Member 3	Print Board Member's Name <u>Linda L. Dett Herrera</u>	I <u>Linda L. Dett Herrera</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>11-25-2017</u> My term Expires: <u>5/18</u>
Board Member 4	Print Board Member's Name <u>LESLIE SALAZAR</u>	I <u>LESLIE 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>9-25-2017</u> My term Expires: <u>5/20</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: _____

**Original Signatures
Verified by**

Justin L. Smith



ected or appointed board application for exemption

September 25, 2017

The New Conejos-Los Cerritos Cemetery
P.O. Box 723
Manassa, Co 81141

Office of the State Auditor
Local Government Audit Division
1525 Sherman St. 7th. Floor
Denver, Co 80201

Dear Audit Manager:

We are applying for exemption from audit, enclosed. Reference to your letter 1589.00. The Sexton that we had contracted with for many years passed away in June of 2016. The Board was unable to contract with another person until August. Gilbert Garcia was contracted as the accountant. Mr. Garcia was unaware that the request for exemption was required on an annual basis.

The District has a small budget, less than \$20,000 annually. We cannot afford an Audit. In future years a request for audit exemption will be submitted in a timely manner. We respectfully ask for your consideration in approving an exemption from audit for our District.


Board President