

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

1572.00

NAME OF GOVERNMENT ADDRESS

LA JARA CEMETERY DISTRICT  
17045 COUNTY ROAD W  
LA JARA, CO 81140

For the Year Ended  
12/31/17  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

LYNNAE SHAWCROFT  
(719)298-1141  
~~lshawcroft@northconejos.com~~ lynnaeshawcroft@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  
DATE PREPARED  
(Must be prepared prior to Board approval)

Naomi Keys  
  
  
27466 State Highway 17, Antonito, CO 81120  
(719)376-5453  
2/8/18

### PREPARER (SIGNATURE REQUIRED)

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

GOVERNMENTAL  
(MODIFIED ACCRUAL BASIS)

PROPRIETARY  
(CASH OR BUDGETARY BASIS)

E

# RECEIVED

Office of the State Auditor

February 27, 2018

## 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	Taxes: Property	\$	
2-2	Specific ownership	\$ 14,356	
2-3	Sales and use	\$ 2,694	
2-4	Other (specify):	\$ -	
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	\$ 1,975	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ 9	
2-15	Debt proceeds	\$ -	
2-16	Lease proceeds	\$ -	(should agree with line 4-4, column 2)
2-17	Developer Advances received	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	(should agree with line 4-4)
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	\$ 19,034	

## 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	\$	
3-2	Salaries	\$ 1,414	
3-3	Payroll taxes	\$ 8,311	
3-4	Contract services	\$ 1,404	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ 716	
3-8	Repair and maintenance	\$ 200	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ 3,804	
3-11	Fire/Police	\$ 1,352	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
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	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	\$ -	(should agree to line 7-2)
3-23	Other (specify):	\$ -	(should agree to line 7-2)
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 17,201	

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.

4-1 Does the entity have outstanding debt? Yes  No   
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.

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

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

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

\*must tie to prior year ending balance

4-5 Does the entity have any authorized, but unissued, debt? Yes  No

If yes: How much? \$ -  
 Date the debt was authorized: \_\_\_\_\_

4-6 Does the entity intend to issue debt within the next calendar year? Yes  No

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for? Yes  No

If yes: What is the amount outstanding? \$ -

4-8 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? \$ -

4-9 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	-
General/Other	1.05
<b>TOTAL</b>	<b>1.05</b>

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.

5-1	YEAR-END Total of ALL Checking and Savings Accounts	Amount	Total
5-2	Certificates of deposit	\$ 18,697	
	Total Cash Deposits	\$ -	
	Investments (if investment is a mutual fund, please list underlying investments):		\$ 18,697
5-3		\$ -	
		\$ -	
		\$ -	
	Total Investments	\$ -	
	Total Cash and Investments		\$ 18,697

Please answer the following questions by marking in the appropriate boxes

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

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.

- 6-1 Does the entity have capital assets? 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: Yes  No

6-3

Complete the following capital assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	\$ 2,000	\$ -	\$ -	\$ 2,000
Machinery and equipment	\$ 10,786	\$ -	\$ -	\$ 10,786
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
(Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 13,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,786</b>

\*must tie to prior year ending balance

Please use this space to provide any explanations or comments:

### PART 7 - PENSION INFORMATION

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

- 7-1 Does the entity have an "old hire" firemen's pension plan? Yes  No
- 7-2 Does the entity have a volunteer firemen's 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?

\$ -
------

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.

- 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, MUST explain:

- 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 for the year reported:

General Fund	\$ 17,366

### PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

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

<b>9-1</b>	<b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
------------	---	--	--------------------------------

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
<b>10-1</b>	<b>Is this application for a newly formed governmental entity?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date of formation: <input type="text"/>		
<b>10-2</b>	<b>Has the entity changed its name in the past or current year?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please list the NEW name & PRIOR name: <input type="text"/>		
<b>10-3</b>	<b>Is the entity a metropolitan district?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Please indicate what services the entity provides: <input type="text"/>		
<b>10-4</b>	<b>Does the entity have an agreement with another government to provide services?</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided: <input type="text"/>		
<b>10-5</b>	<b>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.]</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date Filed: <input type="text"/>		

Please use this space to provide any explanations or comments:

**RESOLUTION FOR EXEMPTION FROM AUDIT**  
(Pursuant to Section 29-1-604, C.R.S.)

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE LA JARA CEMETERY DISTRICT, STATE OF COLORADO**

WHEREAS, the Board of Directors of the La Jara 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 five thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

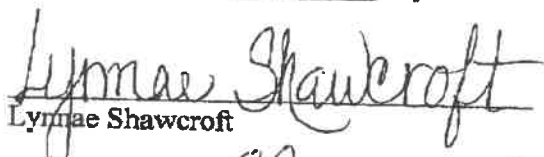
WHEREAS, neither revenue nor expenditures for La Jara Cemetery District exceeded \$100,000 for Fiscal Year 2017; and

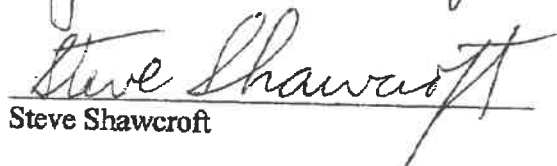
WHEREAS, an application for exemption from audit for La Jara Cemetery District has been prepared by Naomi Keys, a person skilled in governmental accounting; and

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 La Jara Cemetery District that the application for exemption from audit for La Jara Cemetery District for the Fiscal Year ended December 31, 2017, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the La Jara Cemetery District; 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 La Jara Cemetery District for the fiscal year ended December 31, 2017.

ADOPTED THIS 20<sup>th</sup> day of February, 2018.

  
Lynnae Shawcroft

  
Steve Shawcroft

  
Kyle Shawcroft