

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

1581.00

**NAME OF GOVERNMENT ADDRESS**

MANCOS CEMETERY DISTRICT
P.O. BOX 963
MANCOS, CO 81328
CATHERINE (CATHY) KENNEDY
(970) 533-1594
cath2ken@yahoo.com
N/A

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

**CONTACT PERSON  
PHONE  
EMAIL  
FAX**

### 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)**

Catherine Kennedy
Secretary/Treasurer
20-Mar-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)



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# RECEIVED

Office of the State Auditor

March 30, 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	\$ 23,202	
2-2	Specific ownership	\$ 2,470	
2-3	Sales and use	\$ 1,322	
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	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
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	\$ 26,994	

## 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	\$ 14	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 16,758	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 3,272	
3-7	Accounting and legal fees	\$ 1,030	
3-8	Repair and maintenance	\$ 1,020	
3-9	Supplies	\$ 807	
3-10	Utilities and telephone	\$ 1,133	
3-11	Fire/Police	\$ -	
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 (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 24,034	

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: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
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):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much? Date the debt was authorized:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is being leased? What is the original date of the lease? Number of years of lease?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-9	Does the entity have a certified Mill Levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		

Bond Redemption	-
General/Other	0.51
<b>TOTAL</b>	<b>0.51</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.

		Amount	Total
5-1	<b>YEAR-END Total of ALL Checking and Savings Accounts</b>	\$ 59,180	
5-2	<b>Certificates of deposit</b>	\$ -	
	<b>Total Cash Deposits</b>		\$ 59,180
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ 59,180

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

No additions or deletions in 2017.

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	\$ 7,087	\$ -	\$ -	\$ 7,087
Buildings	\$ 62,616	\$ -	\$ -	\$ 62,616
Machinery and equipment	\$ 14,133	\$ -	\$ -	\$ 14,133
Furniture and fixtures	\$ 7,372	\$ -	\$ -	\$ 7,372
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 91,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,208</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.

Yes                      No

- 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.

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, 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:

Cemetery General Fund (with carry-over from previous year)	\$ 40,313

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  
*Kathy Gray*

I *Kathy Gray*, 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 *Kathy Gray*  
Date: *3/26/18*  
My term Expires: *2022*

Board Member 2

Print Board Member's Name  
*Terry Cox*

I *Terry Cox*, 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 *Terry Cox*  
Date: *3/26/18*  
My term Expires: *2024*

Board Member 3

Print Board Member's Name  
*Catherine Kennedy*

I *Catherine Kennedy*, 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 *Catherine Kennedy*  
Date: *3/26/18*  
My term Expires: *2024*

Board Member 4

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 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: \_\_\_\_\_

lected or appointed board member, and that I have personally reviewed and approve this application for

**Original Signatures  
Verified by**  
  
Justin L. Smith  
  
