APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	CAPULIN CEMETARY DISTRICT
ADDRESS	10542 ST, HWY 15
	LA JARA, COLORADO 81140
CONTACT PERSON	Avelino Muniz
PHONE	Board Treasurer 719-274-5454
EMAIL	
FAX	

For the Year Ended
12/31/21
or fiscal year ended:

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:	AVELINO MUNIZ
TITLE	
FIRM NAME (if applicable)	
ADDRESS	
PHONE	
DATE PREPARED	

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)
	☐	☒

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 (report mills levied in Question 10-6)	$ 6376 -	
2-2		Specific ownership	$ -	
2-3		Sales and use	$ -	
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): SALE OF CEMETARY LOTS		$ 2500 -	
2-22			$ -	
2-23			$ -	
2-24	(add lines 2-1 through 2-23)	TOTAL REVENUE	$ 8876 -	

PART 3 - EXPENDITURES/EXPENSES

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		$ -	
3-3	Payroll taxes		$ -	
3-4	Contract services		$ 3890 -	
3-5	Employee benefits		$ -	
3-6	Insurance		$ -	
3-7	Accounting and legal fees		$ -	
3-8	Repair and maintenance		$ 100 -	
3-9	Supplies		$ 1165 -	
3-10	Utilities and telephone	PA INT	$ -	
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 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): WEED SPRAYING		742	
3-24	SAFETY BOX RENT		$ 45 -	
3-25			$ -	
3-26	(add lines 3-1 through 3-24)	TOTAL EXPENDITURES/EXPENSES	$ 5942 -	

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.	☐	☒
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☐

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	$ -	$ -	$ -	$ -

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.			Yes	No
4-5	Does the entity have any authorized, but unissued, debt?		☐	☒
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☐
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☐
If yes:	What is the amount outstanding?	$ -		
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?	$ -		

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	$ 16407	
5-2	Certificates of deposit	$ 10320	
	Total Cash Deposits		$26727-
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	Total Investments		$ -
	Total Cash and Investments		$26727-

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.?	☒	☐	☐
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.)?	☒	☐	☐

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?	X	☐
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:	X	☐

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	$ -	$ -	$ -	$ -
Buildings	$ -	$ -	$ -	$ -
Machinery and equipment	$ 300 -	$ -0-	$ -0-	$ 300-
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ 300-

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" firefighters' pension plan?	☐	☒
7-2	Does the entity have a volunteer firefighters' pension plan?	☐	☒

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?	$ -0-

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.?	☒	☐	☐
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐

If yes: Please indicate the amount budgeted for each fund for the year reported:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
TOTAL EXPENSES, UP KEEP, EXPENSES	2345 CHECKING ACCOUNT

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.	X	☐

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?	☐	X
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?	☐	X
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?	☐	X
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	☐	X
If yes:	Date Filed:		
10-6	Does the entity have a certified Mill Levy?	X	☐
If yes:	Please provide the following mills levied for the year reported (do not report $ amounts):		

Bond Redemption mills	-
General/Other mills	1.478
Total mills	-

Please use this space to provide any explanations or comments:

	Print the names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name Richard Bustamante	I [illegible], 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 [illegible] Date: 8-11-2022 My term Expires: 12-16-2024
Board Member 2	Print Board Member's Name ARMANDO E. MARQUEZ	I [illegible], 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 [illegible] Date: 8-11-2022 My term Expires: 12-16-2024
Board Member 3	Print Board Member's Name Jimmy Lopez	I Jimmy Lopez, 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 Jimmy Lopez Date: 8/14/2022 My term Expires: 8/4/2026
Board Member 4	Print Board Member's Name Barbara Gonzales	I Barbara Gonzales, 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 Barbara Gonzales Date: 08-11-22 My term Expires: 12-16-2024
Board Member 5	Print Board Member's Name Avelino Muniz	I Avelino Muniz, 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 [illegible] Date: 8-11-2022 My term Expires: 12-16-2024
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: _____

	Print the names of ALL members of current governing body below.	A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Print Board Member's Name Richard Quintana	I [illegible], 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 [illegible] Date: 8-11-2022 My term Expires: 12-16-2024
Board Member 2	Print Board Member's Name ARMANDO E. MARQUEZ	I [illegible], 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 [illegible] Date: 8-11-2022 My term Expires: 12-16-2024
Board Member 3	Print Board Member's Name Jimmy Lopez	I Jimmy Lopez, 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 Jimmy Lopez Date: 8/14/2022 My term Expires: 8/4/2026
Board Member 4	Print Board Member's Name Barbara Gonzales	I Barbara Gonzales, 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 [illegible] Date: 08-11-22 My term Expires: 12-16-2024
Board Member 5	Print Board Member's Name Avelino Muniz	I Avelino Muniz, 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 [illegible] Date: 8-11-2022 My term Expires: 12-16-2024
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: _____

CAPULIN CEMETARY DISTRICT RESOLUTION
FOR EXEMPTION OF AUDIT

WHEREAS: NEITHER REVENUES OR EXPENDITURES FOR, THE CAPULIN CEMETARY DISTRICT, EXCEEDES $100,000.00 FOR FISCAL YEAR 2021, AND

WHEREAS: AN APPLICATION FOR EXEMPTION OF AUDIT HAS BEEN PREPARED BY AVELINO MUNIZ, SKILLED IN SOME GOVERNMENTAL ACCOUNTING, AND

NOWTHEREFOR: BE IT RESOLVED BY THE CAPULIN CEMETARY BOARD,THAT THE APPLICATION FOR EXEMPTION FROM AUDIT, FOR THE FISCAL YEAR ENDING DECEMBER 31-2021.

HAS BEEN PERSONALLY REVIEWES AND IS HEREBY APPROVED, BY THE MAJORITY OF THE CEMETARY BOARD BY SIGNING THERE SIGNATURES BELOW AND ADOPTED THIS RESOLUTION ON AUGUST 11-2022 AT THE REGULAR BOARD MEETING.

RICHARD QUINTANA _____ PRES.

BARBARA GONZALES _____ SEC.

ARMANDO MARQUEZ _____ MEMBER

JIMMY LOPEZ _____ MEMBER

AVELINO MUNIZ _____ TREA.