

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

MANCOS CEMETERY DISTRICT
P.O. BOX 963
MANCOS, CO 81328
CATHERINE KENNEDY
9705606513
cath2ken@yahoo.com

For the Year Ended
12/31/22
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

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
(Must be prepared prior to Board

CATHERINE KENNEDY
Treasurer
P.O. Box 1412, Mancos, CO 81328
9705606513

PREPARER (SIGNATURE REQUIRED)

Catherine Kennedy



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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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)	\$25,045	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$17,928	
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):	\$-	
2-22		\$-	
2-23		\$-	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$42,973	

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	\$936	Please use this space to provide any necessary explanations
3-2	Salaries	\$-	
3-3	Payroll taxes	\$-	
3-4	Contract services	\$20,088	
3-5	Employee benefits	\$-	
3-6	Insurance	\$3,575	
3-7	Accounting and legal fees	\$-	
3-8	Repair and maintenance	\$10,225	
3-9	Supplies	\$1,036	
3-10	Utilities and telephone	\$1,106	
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): Pipe for ditch (unexpected)	\$7,435	
3-24		\$-	
3-25		\$-	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$44,401	

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". 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)				
General obligation bonds	\$-	\$-	\$-	\$-
Revenue bonds	\$-	\$-	\$-	\$-
Notes/Loans	\$-	\$-	\$-	\$-
Lease Liabilities	\$-	\$-	\$-	\$-
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:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input 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 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 type="checkbox"/>

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	\$55,856	
5-2 Certificates of deposit	\$-	
Total Cash Deposits		\$55,856
Investments (if investment is a mutual fund, please list underlying investments):		
	\$-	
	\$-	
	\$-	
	\$-	
Total Investments		\$-
Total Cash and Investments		\$55,856

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 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 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? 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 & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$62,616	\$-	\$-	\$62,616
Buildings	\$7,087	\$-	\$-	\$7,087
Machinery and equipment	\$15,304	\$-	\$3,500	\$11,804
Furniture and fixtures	\$-	\$-	\$-	\$-
Infrastructure	\$30,287	\$8,471	\$-	\$38,758
Construction In Progress (CIP)	\$-	\$-	\$-	\$-
Leased Right-to-Use Assets	\$-	\$-	\$-	\$-
Other (explain):	\$-	\$-	\$-	\$-
Accumulated Depreciation/Amortization <small>(Please enter a negative, or credit, balance)</small>	\$-	\$-	\$-	\$-
TOTAL	\$115,294	\$8,471	\$3,500	\$120,265

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? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No
- If yes: Who administers the plan? Yes No

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.? Yes No N/A
- 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 budgeted for each fund for the year reported:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Mancos Cemetery District	\$53,975

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)]?	<input checked="" type="checkbox"/>	<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
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes: Date of formation: <input style="width: 450px; height: 15px;" type="text"/>		
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

10-3 Is the entity a metropolitan district?

Yes: No:

Please indicate what services the entity provides:

10-4 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:

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during the

Yes: No:

If yes: Date Filed:

10-6 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	0.005
Total mills	0.005

Please use this space to provide any explanations or comments:

**RESOLUTION for EXEMPT FROM AUDIT
MANCOS CEMETERY DISTRICT**

A resolution approving an Exemption from Audit for Fiscal Year 2022 for the Mancos Cemetery District, State of Colorado,

WHEREAS, the Board of Directors of the Mancos Cemetery District wishes to claim exemption from audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, the above referenced Section 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 said Section; and

WHEREAS, neither revenue nor expenditures for the Mancos Cemetery District exceeded \$100,000 for the Fiscal Year 2022; and

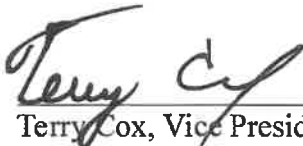
WHEREAS, an application for exemption from audit for Mancos Cemetery District has been prepared by Catherine Kennedy, Secretary/Treasurer, a person skilled in governmental account; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

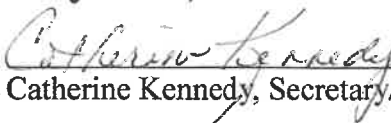
NOW THEREFORE, be it resolved by the Board of Directors of the Mancos Cemetery District that the application for exemption from audit for the Mancos Cemetery District for the Fiscal Year ended 2022, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Mancos Cemetery District; that those 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 for said entity and year.

ADOPTED THIS 14th day of December, 2022.

Kathy Graf, President Term Expires:3/2022 Date:_____



Terry Cox, Vice President Term Expires: 3/2026 Date:12/14/2022



Catherine Kennedy, Secretary/Treasurer Term Expires: 3/2024 Date:12/14/2022