

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

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

For the Year Ended  
12/31/23  
or fiscal year ended:

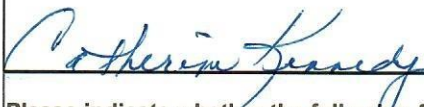
CONTACT PERSON  
PHONE  
EMAIL

### 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

CATHERINE (CATHY) KENNEDY
Secretary/Treasurer
42599 Road N, Mancos, CO 81328
9705606513

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED				
	03/25/24				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; padding: 2px;"> <b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small> </td> <td style="width: 50%; text-align: center; padding: 2px;"> <b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small> </td> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table>	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

## 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	<b>Taxes: Property</b> (report mills levied in Question 10-6)	\$25,645	
2-2	Specific ownership	\$13,142	
2-3	Sales and use	\$-	
2-4	Other (specify): Sr/Veteran Exemp., other prop tax	\$685	
2-5	Licenses and permits	\$-	
2-6	<b>Intergovernmental: Grants</b>	\$-	
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 (explain): Dividend, Interest, Other tax revenue	\$647	
2-22		\$-	
2-23		\$-	
2-24	(add lines 2-1 through 2-23) <b>TOTAL REVENUE</b>	\$40,119	

## 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	<b>Administrative</b>	\$848	
3-2	Salaries	\$-	
3-3	Payroll taxes	\$-	
3-4	Contract services	\$19,336	
3-5	Employee benefits	\$-	
3-6	Insurance	\$2,998	
3-7	Accounting and legal fees	\$-	
3-8	Repair and maintenance	\$1,632	
3-9	Supplies	\$-	
3-10	Utilities and telephone	\$1,229	
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): Purchased lots from individual(s)	\$2,400	
3-24		\$-	
3-25		\$-	
3-26	(add lines 3-1 through 3-24) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$28,443	

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?<br>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, <b>MUST</b> explain below:                                      | <input type="checkbox"/> | <input type="checkbox"/>            |

- |     |   |                          |                          |
|-----|---|--------------------------|--------------------------|
|     |   | Yes                      | No                       |
| 4-3 | Is the entity current in its debt service payments? If no, <b>MUST</b> explain below: | <input type="checkbox"/> | <input type="checkbox"/> |

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	\$-	\$-	\$-	\$-
Lease & SBITA** Liabilities [GASB 87 & 96]	\$-	\$-	\$-	\$-
Developer Advances	\$-	\$-	\$-	\$-
Other (specify):	\$-	\$-	\$-	\$-
<b>TOTAL</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
|     |  | 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:

- |     |   |                          |                                     |
|-----|---|--------------------------|-------------------------------------|
|     |   | Yes                      | No                                  |
| 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? \$-

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
|     |  | Yes                      | No                                  |
| 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? \$-

- |     |  |                          |                                     |
|-----|--|--------------------------|-------------------------------------|
|     |  | Yes                      | No                                  |
| 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?

Is the lease subject to annual appropriation?

What are the annual lease payments? \$-

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## 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>	\$67,513	
5-2	<b>Certificates of deposit</b>	\$-	
	<b>Total Cash Deposits</b>		\$67,513
	Investments (if investment is a mutual fund, please list underlying investments):		
	<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	\$-	
	<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	\$-	
5-3	<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	\$-	
	<span style="border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	\$-	
	<b>Total Investments</b>		\$-
	<b>Total Cash and Investments</b>		\$67,513

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 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

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	\$11,804	\$-	\$-	\$11,804
Furniture and fixtures	\$-	\$-	\$-	\$-
Infrastructure	\$-	\$-	\$-	\$-
Construction In Progress (CIP)	\$-	\$-	\$-	\$-
Leased & SBITA Right-to-Use Assets	\$-	\$-	\$-	\$-
Other (explain):	\$-	\$-	\$-	\$-
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$-	\$-	\$-	\$-
<b>TOTAL</b>	<b>\$81,507</b>	<b>\$-</b>	<b>\$-</b>	<b>\$81,507</b>

\*must tie to prior year ending balance

**Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:**

## 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?

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? \$-

**Part 7 - 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:  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	\$56,580

## 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

If yes: Date Filed:

**10-6** Does the entity have a certified Mill Levy?

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

Yes                      No                      N/A

**10-7** **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

Please use this space to provide any additional explanations or comments not previously included:

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

A resolution approving an Exemption from Audit for Fiscal Year 2023 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 2023; and

WHEREAS, an application for exemption from audit for Mancos Cemetery District has been prepared by Catherine (Cathy) 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 2023, 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 25<sup>th</sup> day of March, 2024.

  
\_\_\_\_\_  
Terry Cox, President

Term Expires: 3/2026

Date: 3/25/2024

  
\_\_\_\_\_  
Rachael McWhirter Vice President

Term Expires: 3/2028

Date: 3/25/2024

  
\_\_\_\_\_  
Catherine Kennedy, Secretary/Treasurer

Term Expires: 3/2024

Date: 3/25/2024