

## APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

|                    |                                      |                 |
|--------------------|--------------------------------------|-----------------|
| NAME OF GOVERNMENT | EAST YUMA COUNTY CEMETERY DISTRICT   |                 |
| ADDRESS            | 701 S MAIN STREET<br>WRAY, CO. 80758 | For t<br>or fis |
| CONTACT PERSON     | LYNDSEY D. GRAVES, CPA               |                 |
| PHONE              | 970-458-0652                         |                 |
| EMAIL              | LYNDSEY D. GRAVES, CPA               |                 |
| FAX                | 719-362-4177                         |                 |

### CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a p complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

|   |                                |
|---|--------------------------------|
| NAME:   | LYNDSEY D. GRAVES, CPA         |
| TITLE   | CPA                            |
| FIRM NAME (if applicable)   | JUST NUMBERS LLC               |
| ADDRESS   | PO BOX 489- HOLYOKE, CO. 80734 |
| PHONE   | 970-458-0652                   |
| DATE PREPARED<br><small>(Must be Completed prior to Board approval)</small> | 2-Mar-17                       |
| RELATIONSHIP TO ENTITY  | INDEPENDENT CPA                |

#### PREPARER (SIGNATURE REQUIRED)

|  |                          |                                     |                     |
|--|--------------------------|-------------------------------------|---------------------|
|  | YES                      | NO                                  |                     |
| Has the entity filed for, or 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.] | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If Yes, date filed: |



**RECEIVED**  
By Justin L. Smith at 9:51 am, Mar 23, 2017

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description   | Governmental Funds |       | Description   | Proprietary/Fiduciary Funds |       |
|--------|---|--------------------|-------|---|-----------------------------|-------|
|        |   | GENERAL FUND       | Fund* |   | Fund*                       | Fund* |
|        | <b>Assets</b>   |                    |       | <b>Assets</b>   |                             |       |
| 1-1    | Cash & Cash Equivalents   | \$ 57,608          | \$ -  | Cash & Cash Equivalents   | \$ -                        | \$ -  |
| 1-2    | Investments   | \$ 56,809          | \$ -  | Investments   | \$ -                        | \$ -  |
| 1-3    | Receivables   | \$ -               | \$ -  | Receivables   | \$ -                        | \$ -  |
| 1-4    | Due from Other Entities or Funds  | \$ 95,986          | \$ -  | Due from Other Entities or Funds  | \$ -                        | \$ -  |
|        | All Other Assets (specify)  |                    |       | Other Current Assets  | \$ -                        | \$ -  |
| 1-5    |   | \$ -               | \$ -  | <b>Total Current Assets</b>   | \$ -                        | \$ -  |
| 1-6    |   | \$ -               | \$ -  | Capital Assets, net (from Part 6-4)   | \$ -                        | \$ -  |
| 1-7    |   | \$ -               | \$ -  | Other Long Term Assets (specify)  | \$ -                        | \$ -  |
| 1-8    |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-9    |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-10   |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-11   | (add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>  | \$ 210,403         | \$ -  | (add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>  | \$ -                        | \$ -  |
| 1-12   | <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>   | \$ -               | \$ -  | <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>   | \$ -                        | \$ -  |
| 1-13   | <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | \$ 210,403         | \$ -  | <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>   | \$ -                        | \$ -  |
|        | <b>Liabilities</b>  |                    |       | <b>Liabilities</b>  |                             |       |
| 1-14   | Accounts Payable  | \$ 4,716           | \$ -  | Accounts Payable  | \$ -                        | \$ -  |
| 1-15   | Accrued Payroll and Related Liabilities   | \$ -               | \$ -  | Accrued Payroll and Related Liabilities   | \$ -                        | \$ -  |
| 1-16   | Accrued Interest Payable  | \$ -               | \$ -  | Accrued Interest Payable  | \$ -                        | \$ -  |
| 1-17   | Due to Other Entities or Funds  | \$ 95,982          | \$ -  | Due to Other Entities or Funds  | \$ -                        | \$ -  |
| 1-18   | All Other Current Liabilities   | \$ -               | \$ -  | All Other Current Liabilities   | \$ -                        | \$ -  |
| 1-19   | <b>TOTAL CURRENT LIABILITIES</b>  | \$ 100,698         | \$ -  | <b>TOTAL CURRENT LIABILITIES</b>  | \$ -                        | \$ -  |
| 1-20   | All Other Liabilities (specify)   | \$ -               | \$ -  | Proprietary Debt Outstanding (from Part 4-4)  | \$ -                        | \$ -  |
| 1-21   |   | \$ -               | \$ -  | Other Liabilities (specify)   | \$ -                        | \$ -  |
| 1-22   |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-23   |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-24   |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-25   |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-26   |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-27   |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-28   | (add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>  | \$ 100,698         | \$ -  | (add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>  | \$ -                        | \$ -  |
| 1-29   | <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | \$ -               | \$ -  | <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | \$ -                        | \$ -  |
|        | <b>Fund Balance</b>   |                    |       | <b>Net Position</b>   |                             |       |
| 1-30   | Nonspendable Prepaid  | \$ -               | \$ -  | Net Investment in Capital Assets  | \$ -                        | \$ -  |
| 1-31   | Nonspendable Inventory  | \$ -               | \$ -  |   | \$ -                        | \$ -  |
| 1-32   | Restricted (specify): EMERGENCY RESERVE - 3% OF EXPENDITURES  | \$ 4,445           | \$ -  | Emergency Reserves  | \$ -                        | \$ -  |
| 1-33   | Committed: (specify)  | \$ -               | \$ -  | Other Designations/Reserves   | \$ -                        | \$ -  |
| 1-34   | Assigned (specify)  | \$ -               | \$ -  | Restricted  | \$ -                        | \$ -  |
| 1-35   | Unassigned:   | \$ 105,259         | \$ -  | Undesignated/Unreserved/Unrestricted  | \$ -                        | \$ -  |
| 1-36   | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br><b>TOTAL FUND BALANCE</b>                                      | \$ 109,705         | \$ -  | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br><b>TOTAL NET POSITION</b>                                      | \$ -                        | \$ -  |
| 1-37   | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b> | \$ 210,403         | \$ -  | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br><b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b> | \$ -                        | \$ -  |

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

| Line # | Description   | Governmental Funds |             | Description   | Proprietary/Fiduciary Funds |             |
|--------|---|--------------------|-------------|---|-----------------------------|-------------|
|        |   | Fund*              | Fund*       |   | Fund*                       | Fund*       |
|        | Tax Revenue   |                    |             | Tax Revenue   |                             |             |
| 2-1    | Property  | \$ 113,753         | \$ -        | Property  | \$ -                        | \$ -        |
| 2-2    | Specific Ownership  | \$ 10,825          | \$ -        | Specific Ownership  | \$ -                        | \$ -        |
| 2-3    | Sales and Use Tax   | \$ -               | \$ -        | Sales and Use Tax   | \$ -                        | \$ -        |
| 2-4    | Other Tax Revenue (specify):  | \$ -               | \$ -        | Other Tax Revenue (specify):  | \$ -                        | \$ -        |
| 2-5    |   | \$ -               | \$ -        |   | \$ -                        | \$ -        |
| 2-6    |   | \$ -               | \$ -        |   | \$ -                        | \$ -        |
| 2-7    |   | \$ -               | \$ -        |   | \$ -                        | \$ -        |
| 2-8    | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | <b>\$ 124,578</b>  | <b>\$ -</b> | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | <b>\$ -</b>                 | <b>\$ -</b> |
| 2-9    | Licenses and Permits  | \$ -               | \$ -        | Licenses and Permits  | \$ -                        | \$ -        |
| 2-10   | Highway Users Tax Funds (HUTF)  | \$ -               | \$ -        | Highway Users Tax Funds (HUTF)  | \$ -                        | \$ -        |
| 2-11   | Conservation Trust Funds (Lottery)  | \$ -               | \$ -        | Conservation Trust Funds (Lottery)  | \$ -                        | \$ -        |
| 2-12   | Community Development Block Grant   | \$ -               | \$ -        | Community Development Block Grant   | \$ -                        | \$ -        |
| 2-13   | Fire & Police Pension   | \$ -               | \$ -        | Fire & Police Pension   | \$ -                        | \$ -        |
| 2-14   | Grants  | \$ -               | \$ -        | Grants  | \$ -                        | \$ -        |
| 2-15   | Donations   | \$ -               | \$ -        | Donations   | \$ -                        | \$ -        |
| 2-16   | Charges for Sales and Services  | \$ 20,380          | \$ -        | Charges for Sales and Services  | \$ -                        | \$ -        |
| 2-17   | Rental Income   | \$ -               | \$ -        | Rental Income   | \$ -                        | \$ -        |
| 2-18   | Fines and Forfeits  | \$ -               | \$ -        | Fines and Forfeits  | \$ -                        | \$ -        |
| 2-19   | Interest/Investment Income  | \$ 378             | \$ -        | Interest/Investment Income  | \$ -                        | \$ -        |
| 2-20   | Tap Fees  | \$ -               | \$ -        | Tap Fees  | \$ -                        | \$ -        |
| 2-21   | Developer Advances  | \$ -               | \$ -        | Developer Advances  | \$ -                        | \$ -        |
| 2-22   | All Other (specify): CAPITAL CREDITS, CRP, GAS ROYALTY                        | \$ 572             | \$ -        | All Other (specify):  | \$ -                        | \$ -        |
| 2-23   |   | \$ -               | \$ -        |   | \$ -                        | \$ -        |
| 2-24   | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | <b>\$ 145,909</b>  | <b>\$ -</b> | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | <b>\$ -</b>                 | <b>\$ -</b> |
|        | Other Financing Sources   |                    |             | Other Financing Sources   |                             |             |
| 2-25   | Debt Proceeds   | \$ -               | \$ -        | Debt Proceeds   | \$ -                        | \$ -        |
| 2-26   | Proceeds from Sale of Capital Assets  | \$ -               | \$ -        | Proceeds from Sale of Capital Assets  | \$ -                        | \$ -        |
| 2-27   | Other (specify):  | \$ -               | \$ -        | Other (specify):  | \$ -                        | \$ -        |
| 2-28   | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | <b>\$ -</b>        | <b>\$ -</b> | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | <b>\$ -</b>                 | <b>\$ -</b> |
| 2-29   | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | <b>\$ 145,909</b>  | <b>\$ -</b> | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | <b>\$ -</b>                 | <b>\$ -</b> |

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact Division at (303) 869-3000 for assistance.**

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES**

| Line # | Description   | Governmental Funds |       | Description  | Proprietary/Fiduciary Funds |       |
|--------|---|--------------------|-------|--|-----------------------------|-------|
|        |   | Fund*              | Fund* |  | Fund*                       | Fund* |
|        | Expenditures  |                    |       | Expenditures   |                             |       |
| 3-1    | General Government  | \$ 123,098         | \$ -  | General Operating & Administrative   | \$ -                        | \$ -  |
| 3-2    | Judicial  | \$ -               | \$ -  | Salaries   | \$ -                        | \$ -  |
| 3-3    | Law Enforcement   | \$ -               | \$ -  | Payroll Taxes  | \$ -                        | \$ -  |
| 3-4    | Fire  | \$ -               | \$ -  | Contract Services  | \$ -                        | \$ -  |
| 3-5    | Highways & Streets  | \$ -               | \$ -  | Employee Benefits  | \$ -                        | \$ -  |
| 3-6    | Solid Waste   | \$ -               | \$ -  | Insurance  | \$ -                        | \$ -  |
| 3-7    | Contributions to Fire & Police Pension Assoc.   | \$ -               | \$ -  | Accounting and Legal Fees  | \$ -                        | \$ -  |
| 3-8    | Health  | \$ -               | \$ -  | Repair and Maintenance   | \$ -                        | \$ -  |
| 3-9    | Culture and Recreation  | \$ -               | \$ -  | Supplies   | \$ -                        | \$ -  |
| 3-10   | Other (specify):  | \$ -               | \$ -  | Utilities  | \$ -                        | \$ -  |
| 3-11   |   | \$ -               | \$ -  | Contributions to Fire & Police Pension Assoc.  | \$ -                        | \$ -  |
| 3-12   |   | \$ -               | \$ -  | Other (specify)  | \$ -                        | \$ -  |
| 3-13   |   | \$ -               | \$ -  |  | \$ -                        | \$ -  |
| 3-14   | Capital Outlay  | \$ -               | \$ -  | Capital Outlay   | \$ -                        | \$ -  |
|        | Debt Service  |                    |       | Debt Service   |                             |       |
| 3-15   | Principal   | \$ 24,737          | \$ -  | Principal  | \$ -                        | \$ -  |
| 3-16   | Interest  | \$ 344             | \$ -  | Interest   | \$ -                        | \$ -  |
| 3-17   | Bond Issuance Costs   | \$ -               | \$ -  | Bond Issuance Costs  | \$ -                        | \$ -  |
| 3-18   | Developer Principal Repayments  | \$ -               | \$ -  | Developer Principal Repayments   | \$ -                        | \$ -  |
| 3-19   | Developer Interest Repayments   | \$ -               | \$ -  | Developer Interest Repayments  | \$ -                        | \$ -  |
| 3-20   | All Other (specify):  | \$ -               | \$ -  | All Other (specify):   | \$ -                        | \$ -  |
| 3-21   |   | \$ -               | \$ -  |  | \$ -                        | \$ -  |
| 3-22   | <b>Add lines 3-1 through 3-21</b><br><b>TOTAL EXPENDITURES</b>  | \$ 148,179         | \$ -  | <b>Add lines 3-1 through 3-21</b><br><b>TOTAL EXPENDITURES</b>   | \$ -                        | \$ -  |
| 3-23   | Interfund Transfers (In)  | \$ -               | \$ -  | Net Interfund Transfers (In)   | \$ -                        | \$ -  |
| 3-24   | Interfund Transfers out   | \$ -               | \$ -  | Net Interfund Transfers out  | \$ -                        | \$ -  |
| 3-25   | Other Expenditures (Revenues):  | \$ -               | \$ -  | Depreciation   | \$ -                        | \$ -  |
| 3-26   |   | \$ -               | \$ -  | Other Financing Sources (Uses) (from line 2-28)  | \$ -                        | \$ -  |
| 3-27   |   | \$ -               | \$ -  | Capital Outlay (from line 3-14)  | \$ -                        | \$ -  |
| 3-28   |   | \$ -               | \$ -  | Debt Principal (from line 3-15)  | \$ -                        | \$ -  |
| 3-29   | <b>(Add lines 3-23 through 3-28)</b><br><b>TOTAL</b><br><b>TRANSFERS AND OTHER EXPENDITURES</b>                                       | \$ -               | \$ -  | <b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL</b><br><b>GAAP RECONCILING ITEMS</b>            | \$ -                        | \$ -  |
| 3-30   | Excess (Deficiency) of Revenues and Other Financing Sources<br>Over (Under) Expenditures<br>Line 2-29, less line 3-22, plus line 3-29 | \$ (2,270)         | \$ -  | Net Increase (Decrease) in Net Position<br>Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ -                        | \$ -  |
| 3-31   | Fund Balance, January 1 from December 31 prior year report  | \$ 111,975         | \$ -  | Net Position, January 1 from December 31 prior year report   | \$ -                        | \$ -  |
| 3-32   | Prior Period Adjustment (MUST explain)  | \$ -               | \$ -  | Prior Period Adjustment (MUST explain)   | \$ -                        | \$ -  |
| 3-33   | Fund Balance, December 31<br>Sum of Line 3-30, 3-31, and 3-32<br><b>This total should be the same as line 1-36.</b>                   | \$ 109,705         | \$ -  | Net Position, December 31<br>Line 3-30 plus line 3-31<br><b>This total should be the same as line 1-36.</b>          | \$ -                        | \$ -  |

**IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government assistance.**

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any e

|     |   |                                  |                                     |                                     |
|-----|---|----------------------------------|-------------------------------------|-------------------------------------|
| 4-1 | Does the entity have outstanding debt?  |                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:<br>FINAL PAYMENT WAS MADE IN 2016     |                                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:                            |                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 4-4 | Please complete the following debt schedule, if applicable: (please only include principal amounts) | Outstanding at beginning of year | Issued during year                  | Retired during year                 |
|     | General obligation bonds  | \$ -                             | \$ -                                | \$ -                                |
|     | Revenue bonds   | \$ -                             | \$ -                                | \$ -                                |
|     | Notes/Loans   | \$ -                             | \$ -                                | \$ -                                |
|     | Leases  | \$ 25,081                        | \$ -                                | \$ 25,081                           |
|     | Developer Advances  | \$ -                             | \$ -                                | \$ -                                |
|     | Other (specify):  | \$ -                             | \$ -                                | \$ -                                |
|     | <b>TOTAL</b>  | <b>\$ 25,081</b>                 | <b>\$ -</b>                         | <b>\$ 25,081</b>                    |

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:  |   |                                     |                                     |
| 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?  | \$ -  |                                     |                                     |
| 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?  | \$ -  |                                     |                                     |
| 4-8     | Does the entity have any lease agreements?   |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | What is being leased?  | TRUCK & SKID STEER WERE ON A LEASE SCHEDULE |                                     |                                     |
|         | What is the original date of the lease?  | 2013  |                                     |                                     |
|         | Number of years of lease?  | 3   |                                     |                                     |
|         | Is the lease subject to annual appropriation?  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|         | What are the annual lease payments?  | \$ 25,081                                   |                                     |                                     |
| 4-9     | Does the entity have a certified mill levy?  |   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes: | Please provide the following mills levied for the year reported:                     |   |                                     |                                     |
|         |  | Bond Redemption                             | 0.00                                |                                     |
|         |  | General/Other                               | 0.93                                |                                     |
|         |  | <b>TOTAL</b>                                | <b>0.93</b>                         |                                     |

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT

TOTAL

Please use this space to provide any explan

|     |   |           |                   |
|-----|---|-----------|-------------------|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts                               | \$ 57,608 |                   |
| 5-2 | Certificates of deposit   | \$ 56,809 |                   |
|     | <b>TOTAL CASH DEPOSITS</b>  |           | <b>\$ 114,417</b> |
|     | Investments (if investment is a mutual fund, please list underlying investments): |           |                   |
| 5-3 |   | \$ -      |                   |
|     |   | \$ -      |                   |
|     |   | \$ -      |                   |
|     |   | \$ -      |                   |
|     | <b>TOTAL INVESTMENTS</b>  |           | <b>\$ -</b>       |
|     | <b>TOTAL CASH AND INVESTMENTS</b>   |           | <b>\$ 114,417</b> |

Please answer the following question by marking in the appropriate box

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.)? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

## PART 6 - CAPITAL ASSETS

| Please answer the following question by marking in the appropriate box |   | YES                                 | NO                       | Please use this space to provide any explanation |                   |
|--|---|-------------------------------------|--------------------------|--|-------------------|
| 6-1  | Does the entity have capitalized assets?  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |                   |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |                   |
| 6-3  | Complete the following Capital Assets table for GOVERNMENTAL FUNDS:   |                                     |                          |  |                   |
|  |   | Balance - beginning<br>of the year  | Additions                | Deletions  | Year-End Balance  |
|  | Land  | \$ 126,282                          | \$ -                     | \$ -   | \$ 126,282        |
|  | Buildings   | \$ 105,962                          | \$ -                     | \$ -   | \$ 105,962        |
|  | Machinery and equipment   | \$ 225,921                          | \$ 25,082                | \$ -   | \$ 251,003        |
|  | Furniture and fixtures  | \$ 1,500                            | \$ -                     | \$ -   | \$ 1,500          |
|  | Infrastructure  | \$ 33,288                           | \$ -                     | \$ -   | \$ 33,288         |
|  | Construction In Progress (CIP)  | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Other (explain):  | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Accumulated Depreciation (Enter a negative, or credit, balance)   | \$ -                                | \$ -                     | \$ -   | -                 |
|  | <b>TOTAL</b>  | <b>\$ 492,953</b>                   | <b>\$ 25,082</b>         | <b>\$ -</b>                                      | <b>\$ 518,035</b> |
| 6-4  | Complete the following Capital Assets table for PROPRIETARY FUNDS:  |                                     |                          |  |                   |
|  |   | Balance - beginning<br>of the year  | Additions                | Deletions  | Year-End Balance  |
|  | Land  | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Buildings   | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Machinery and equipment   | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Furniture and fixtures  | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Infrastructure  | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Construction In Progress (CIP)  | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Other (explain):  | \$ -                                | \$ -                     | \$ -   | -                 |
|  | Accumulated Depreciation (Enter a negative, or credit, balance)   | \$ -                                | \$ -                     | \$ -   | -                 |
|  | <b>TOTAL</b>  | <b>\$ -</b>                         | <b>\$ -</b>              | <b>\$ -</b>                                      | <b>\$ -</b>       |

## PART 7 - PENSION INFORMATION

| Please answer the following question by marking in the appropriate box |   | YES                      | NO                                  | Please use this space to provide any explanation |
|--|---|--------------------------|-------------------------------------|--|
| 7-1  | Does the entity have an "old hire" firemen's pension plan?                        | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 7-2  | Does the entity have a volunteer firemen's pension plan?                          | <input type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 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 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that the Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column

|                | Print Board Member's Name |   |
|----------------|---------------------------|---|
| Board Member 1 | GLENN WUDTKE              | I, <u>Glenn Wudtke</u> , attest that I am a duly elected or appointed board member, and approve this application for exemption from audit.<br>Signed <u>[Signature]</u> Date: <u>3-7-17</u><br>My term Expires: _____ |
| Board Member 2 | HARRY IVARIE              | I, <u>Harry Ivarie</u> , attest that I am a duly elected or appointed board member, and approve this application for exemption from audit.<br>Signed <u>[Signature]</u> Date: <u>3-7-17</u><br>My term Expires: _____ |
| Board Member 3 | JIM SCHMIDT               | I, <u>Jim Schmidt</u> , attest that I am a duly elected or appointed board member, and approve this application for exemption from audit.<br>Signed <u>[Signature]</u> Date: <u>3-7-17</u><br>My term Expires: _____  |
| Board Member 4 | Print Board Member's Name | I, _____, attest that I am a duly elected or appointed board member, and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____                                     |
| Board Member 5 | Print Board Member's Name | I, _____, attest that I am a duly elected or appointed board member, and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____                                     |
| Board Member 6 | Print Board Member's Name | I, _____, attest that I am a duly elected or appointed board member, and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____                                     |
| Board Member 7 | Print Board Member's Name | I, _____, attest that I am a duly elected or appointed board member, and approve this application for exemption from audit.<br>Signed _____ Date: _____<br>My term Expires: _____                                     |

**RESOLUTION FOR EXEMPTION FROM AUDIT**  
(PURSUANT TO SECTION 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2014 FOR THE **EAST YUMA COUNTY CEMETERY DISTRICT**, STATE OF COLORADO.

WHEREAS, the **BOARD OF DIRECTORS** of the **EAST YUMA COUNTY 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 hundred thousand dollars may, with the approval of the State Auditor, be exemption from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures from **EAST YUMA COUNTY CEMEMTERY DISTRICT** exceed \$500,000 for fiscal year 2016; and


WHEREAS, an application for exemption from audit for **EAST YUMA COUNTY CEMEMTERY DISTRICT** has been prepared by **LYNDSEY D. GRAVES, CPA**, an independent accountant with knowledge of 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 **EAST YUMA COUNTY CEMEMTERY DISTRICT** that the application for exemption for audit for the Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the **BOARD OF DIRECTORS** of the **EAST YUMA COUNTY CEMEMTERY DISTRICT**; that those member 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 **EAST YUMA COUNTY CEMEMTERY DISTRICT** for the fiscal year ended December 31, 2016.

Adopted this 7<sup>th</sup> day of March, AD 2017.

  
\_\_\_\_\_  
(PRESIDENT)

ATTEST:  
  
\_\_\_\_\_  
(DIRECTOR)

  
\_\_\_\_\_  
(DIRECTOR)