

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

CONTACT PERSON
PHONE
EMAIL
FAX

| |
|-------------------------|
| Eagle Cemetery District |
| PO Box 514 |
| Eagle, CO 81631 |
| |
| Nancy Powell |
| 970-376-5833 |
| |
| 970-328-7445 |

1532.00
For the Year Ended
12/31/2017
or fiscal year ended:

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 person independent of the entity 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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

| |
|--|
| Justin N Petersmeyer |
| CPA |
| All Mountain Tax & Accounting, LLC |
| PO Box 1079, Eagle, CO 81631 |
| 970-328-7300 |
| 1/23/2018 |
| Accountant who has prepared the Audit Exemption (Short) form in prior years. |

PREPARER (SIGNATURE REQUIRED)



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.]

| | | |
|--------------------------|-------------------------------------|---------------------|
| YES | NO | If Yes, date filed: |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

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RECEIVED
Office of the State Auditor
February 13, 2018

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---------------------|--|--------------------|-------|--|-----------------------------|------------|--|
| | | Fund* | Fund* | | Fund* | Fund* | |
| Assets | | | | Assets | | | |
| 1-1 | Cash & Cash Equivalents | \$ - | \$ - | Cash & Cash Equivalents | \$ - | \$ 182,645 | |
| 1-2 | Investments | \$ - | \$ - | Investments | \$ - | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ - | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ - | \$ - | Due from Other Entities or Funds | \$ - | \$ - | |
| | All Other Assets (specify) | | | Other Current Assets | \$ - | \$ - | |
| 1-5 | | \$ - | \$ - | | | | |
| 1-6 | | \$ - | \$ - | | | | |
| 1-7 | | \$ - | \$ - | | | | |
| 1-8 | | \$ - | \$ - | | | | |
| 1-9 | | \$ - | \$ - | | | | |
| 1-10 | | \$ - | \$ - | | | | |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ 182,645 | |
| 1-12 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - | |
| 1-13 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ 352,349 | |
| Liabilities | | | | Liabilities | | | |
| 1-14 | Accounts Payable | \$ - | \$ - | 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 | \$ - | \$ - | Due to Other Entities or Funds | \$ - | \$ - | |
| 1-18 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ - | \$ - | |
| 1-19 | TOTAL CURRENT LIABILITIES | \$ - | \$ - | TOTAL CURRENT LIABILITIES | \$ - | \$ - | |
| 1-20 | All Other Liabilities (specify) | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - | |
| 1-21 | | \$ - | \$ - | Other Liabilities (specify) - Security Deposit | \$ - | \$ 2,500 | |
| 1-22 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-27 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-28 | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ - | \$ - | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ - | \$ 2,500 | |
| 1-29 | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ - | \$ - | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ - | \$ - | |
| Fund Balance | | | | Net Position | | | |
| 1-30 | Nonspendable Prepaid | \$ - | \$ - | Net Investment in Capital Assets | \$ - | \$ - | |
| 1-31 | Nonspendable Inventory | \$ - | \$ - | | | | |
| 1-32 | Restricted (specify): | \$ - | \$ - | Emergency Reserves | \$ - | \$ - | |
| 1-33 | Committed: (specify) | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - | |
| 1-34 | Assigned (specify) | \$ - | \$ - | Restricted | \$ - | \$ - | |
| 1-35 | Unassigned: | \$ - | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ 349,849 | |
| 1-36 | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ - | \$ - | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION | \$ - | \$ 349,849 | |
| 1-37 | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ - | \$ - | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ 352,349 | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------------------------------|---|--------------------|-------|---|-----------------------------|-----------|--|
| | | Fund* | Fund* | | Fund* | Fund* | |
| Tax Revenue | | | | Tax Revenue | | | |
| 2-1 | Property | \$ - | \$ - | Property | \$ - | \$ 53,944 | |
| 2-2 | Specific Ownership | \$ - | \$ - | Specific Ownership | \$ - | \$ 2,797 | |
| 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 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ - | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ 56,741 | |
| 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 | \$ - | \$ - | Charges for Sales and Services | \$ - | \$ 3,900 | |
| 2-17 | Rental Income | \$ - | \$ - | Rental Income | \$ - | \$ - | |
| 2-18 | Fines and Forfeits | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - | |
| 2-19 | Interest/Investment Income | \$ - | \$ - | Interest/Investment Income | \$ - | \$ 447 | |
| 2-20 | Tap Fees | \$ - | \$ - | Tap Fees | \$ - | \$ - | |
| 2-21 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | |
| 2-22 | All Other (specify): | \$ - | \$ - | All Other (specify): | \$ - | \$ - | |
| 2-23 | | \$ - | \$ - | | \$ - | \$ - | |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ 61,088 | |
| 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 | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | |
| 2-29 | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ 61,088 | GRAND TOTALS |
| | | | | | \$ - | \$ 61,088 | \$ 61,088 |

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 the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------|--|-----------------------------|------------|--|
| | | Fund* | Fund* | | Fund* | Fund* | |
| | Expenditures | | | Expenditures | | | |
| 3-1 | General Government | \$ - | \$ - | General Operating & Administrative | \$ - | \$ 6,300 | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ - | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ - | \$ 19,375 | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ 1,281 | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ 2,134 | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ - | \$ 12,704 | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ - | \$ 90 | |
| 3-10 | Other (specify): | \$ - | \$ - | Utilities | \$ - | \$ 5,291 | |
| 3-11 | | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other (specify) MASTER PLAN | \$ - | \$ 2,605 | |
| 3-13 | | \$ - | \$ - | TREASURER FEE & DUES (\$302) | \$ - | \$ 1,930 | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | | | Debt Service | | | |
| 3-15 | Principal | \$ - | \$ - | Principal | \$ - | \$ - | |
| 3-16 | Interest | \$ - | \$ - | 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 | Add lines 3-1 through 3-21 TOTAL EXPENDITURES | \$ - | \$ - | Add lines 3-1 through 3-21 TOTAL EXPENDITURES | \$ - | \$ 51,710 | GRAND TOTAL \$ 51,710 |
| 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 | (Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | (Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29 | \$ - | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ - | \$ 9,378 | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ - | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ 340,471 | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36. | \$ - | \$ - | Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36. | \$ - | \$ 349,849 | |

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 Division at (303) 869-3000 for 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 explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

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 | Outstanding at year-end |
|--------------------------|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| Notes/Loans | \$ - | \$ - | \$ - | \$ - |
| Leases | \$ - | \$ - | \$ - | \$ - |
| Developer Advances | \$ - | \$ - | \$ - | \$ - |
| Other (specify): | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*must agree 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? YES NO
 How much? \$ -
 If yes: Date the debt was authorized: _____
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
 How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
 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? YES NO
 What are the annual lease payments? \$ -
- 4-9 Does the entity have a certified mill levy? YES NO
 If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):

| | |
|-----------------|-------------|
| Bond Redemption | 0.00 |
| General/Other | 0.00 |
| TOTAL | 0.00 |

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

| | | | |
|--|---|------------|-------------------|
| 5-1 | YEAR-END Total of ALL Checking and Savings accounts | \$ 182,645 | |
| 5-2 | Certificates of deposit | \$ - | |
| TOTAL CASH DEPOSITS | | | \$ 182,645 |
| Investments (if investment is a mutual fund, please list underlying investments): | | | |
| 5-3 | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| TOTAL INVESTMENTS | | | \$ - |
| TOTAL CASH AND INVESTMENTS | | | \$ 182,645 |

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.? YES NO N/A
- 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: YES NO N/A

PART 6 - CAPITAL ASSETS

| Please answer the following question by marking in the appropriate box | YES | NO | Please use this space to provide any explanations or comments: |
|--|-------------------------------------|--------------------------|---|
| 6-1 Does the entity have capitalized assets? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | In 2017, Eagle Cemetery District constructed a Columbarium in order to expand the number of potential sales since the land was close to being completely developed. This will allow for additional sales in the future. The cost of the project was \$152,936 and was funded directly from the savings account of the Eagle Cemetery District. No outside funding was required. |
| 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 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) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

| 6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS: | Balance - beginning of the year* | Additions | Deletions | Year-End Balance |
|--|----------------------------------|-------------------|-------------|-------------------|
| Land | \$ 10,838 | \$ - | \$ - | \$ 10,838 |
| Buildings | \$ 5,330 | \$ 152,936 | \$ - | \$ 158,266 |
| Machinery and equipment | \$ 600 | \$ - | \$ - | \$ 600 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 16,768 | \$ 152,936 | \$ - | \$ 169,704 |

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

| Please answer the following question by marking in the appropriate box | YES | NO | Please use this space to provide any explanations or comments: |
|--|--------------------------|-------------------------------------|--|
| 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.):

TOTAL

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

PART 8 - BUDGET INFORMATION

| | YES | NO | N/A | |
|--|-------------------------------------|--------------------------|--------------------------|--|
| Please answer the following question by marking in the appropriate box | | | | |
| 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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

| Fund Name | Budgeted Expenditures |
|---|-----------------------|
| GENERAL FUND (OPERATING BUDGET FOR YEAR 2018) | \$ 50,130 |
| | \$ - |
| | \$ - |
| | \$ - |

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

| | YES | NO | |
|---|-------------------------------------|--------------------------|--|
| Please answer the following question by marking in the appropriate box | | | |
| 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |

PART 10 - GENERAL INFORMATION

| | YES | NO | |
|--|--------------------------|-------------------------------------|--|
| Please answer the following question by marking in the appropriate box | | | |
| 10-1 Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 150px;" type="text"/> PRIOR name <input style="width: 150px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-3 Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 10-4 Please indicate what services the entity provides: <input style="width: 150px;" type="text"/> | | | |
| 10-5 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: <input style="width: 150px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |

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

OSA USE ONLY

| | | | | | | | | Notes |
|---------------------------------|----|---------|-------------------------|----|---------|------------------------------|----|---------|
| Entity Wide: | | | General Fund | | | Governmental Funds | | |
| Unrestricted Cash & Investments | \$ | 182,645 | Unrestricted Fund Balan | \$ | | Total Tax Revenue | \$ | |
| Current Liabilities | \$ | - | Total Fund Balance | \$ | | Revenue Paying Debt Service | \$ | |
| Deferred Inflow | \$ | - | PY Fund Balance | \$ | | Total Revenue | \$ | |
| | | | Total Revenue | \$ | | Total Debt Service Principal | \$ | |
| | | | Total Expenditures | \$ | | Total Debt Service Interest | \$ | |
| Governmental | | | Interfund In | \$ | | | | |
| Total Cash & Investments | \$ | | Interfund Out | \$ | | Enterprise Funds | | |
| Transfers In | \$ | | Proprietary | \$ | | Net Position | \$ | 349,849 |
| Transfers Out | \$ | | Current Assets | \$ | 182,645 | PY Net Position | \$ | 340,471 |
| Property Tax | \$ | | Deferred Outflow | \$ | | Government-Wide | | |
| Debt Service Principal | \$ | | Current Liabilities | \$ | | Total Outstanding Debt | \$ | |
| Total Expenditures | \$ | | Deferred Inflow | \$ | | Authorized but Unissued | \$ | |
| Total Developer Advances | \$ | | Cash & Investments | \$ | 182,645 | Year Authorized | \$ | |
| Total Developer Repayments | \$ | | Principal Expense | \$ | | | | |

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

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 this Application for 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 of governmental accounting; 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 below.

| Board Member | Print Board Member's Name | Signature | Date |
|--------------|---------------------------|--------------------|--------|
| 1 | MARLENE KUNKEL | <i>[Signature]</i> | 2/6/18 |
| 2 | JANICE TONZ | <i>[Signature]</i> | 2-6-18 |
| 3 | LARRY MCKINZIE | <i>[Signature]</i> | 2-6-18 |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |

Original Signatures
Verified by

Justin L. Smith

[Signature]

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE Eagle Cemetery District, STATE OF COLORADO.

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

WHEREAS, Section 29-1-904, C.R.S., 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 provisions of Section 29-1-603, C.R.S.; and

- (1) WHEREAS, neither revenue or expenditures for **Eagle Cemetery District** exceeded \$750,000 for the Fiscal Year 2017; and

WHEREAS, an application for exemption for audit for **Eagle Cemetery District** has been prepared by **Justin N. Petersmeyer, 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/ordained by the **Board of Directors** of the **Eagle Cemetery District** that the application for exemption from audit for **Eagle Cemetery District** for the Fiscal Year ended Dec 31, 2016, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Eagle Cemetery District**; that those members 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 **Eagle Cemetery District** for the fiscal year ended Dec 31, 2017.

ADOPTED THIS 6th day of February, A.D. 2018.

Marlene Kunkel

Mayor, President Chairman, etc.

ATTEST:

Nancy N. Powell

Town Clerk, Secretary, etc.

| Type of Print Names of Members of Governing Body | Date Term Expires | Signature |
|---|----------------------|-------------------------|
| <u>Marlene Kunkel</u> MARLENE KUNKEE | 9/30/22 | x <u>Marlene Kunkel</u> |
| JANICE TONZ <u>Jany McKinzie</u> LARRY MCKINZIE | 9/30/20 | y <u>Janice Tonz</u> |
| | 9/30/18 | f |

EAGLE CEMETERY DISTRICT

APPROPRIATIONS RESOLUTION

A RESOLUTION APPROPRIATING REVENUES, APPROPRIATING EXPENDITURES, APPROVING TRANSFERS AND ADOPTING THE **EAGLE CEMETERY DISTRICT** BUDGET FOR THE PERIOD BEGINNING ON THE FIRST DAY OF JANUARY, 2018 AND ENDING THE LAST DAY OF DECEMBER, 2018

WHEREAS, the **Eagle Cemetery District Board of Directors** has appointed Nancy Powell, Budget Officer, to prepare and submit a proposed budget to said governing body at the proper time, and;

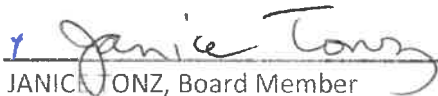
WHEREAS, Nancy Powell, Budget Officer, has submitted a proposed 2018 budget to this **Board of Directors** on Nov 8, 2017, be it therefore,

RESOLVED that the 2018 budget of the **Eagle Cemetery District** presented as Schedule A to the board resolution is hereby approved and shall be allocated.

EAGLE CEMETERY DISTRICT



MARLENE KUNKEL, President

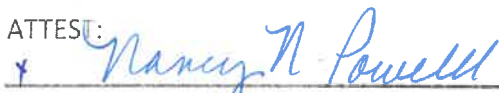


JANICE TONZ, Board Member



LARRY MCKENZIE, Board Member

ATTEST:



NANCY POWELL, Budget Officer

EAGLE CEMETERY DISTRICT

Balance Sheet

As of December 31, 2017

| | Dec 31, 17 | Dec 31, 16 |
|---------------------------------------|-------------------|-------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| ALPINE BANK x3868 | 8,909.47 | 24,814.46 |
| ALPINE BANK MM 5743 | 173,735.81 | 301,389.88 |
| Total Checking/Savings | 182,645.28 | 326,204.34 |
| Total Current Assets | 182,645.28 | 326,204.34 |
| Fixed Assets | | |
| COLUMBARIAM PROJECT | 152,936.49 | 0.00 |
| BUILDINGS | 5,330.00 | 5,330.00 |
| EQUIPMENT | 600.00 | 600.00 |
| LAND | 10,838.00 | 10,838.00 |
| Total Fixed Assets | 169,704.49 | 16,768.00 |
| TOTAL ASSETS | 352,349.77 | 342,972.34 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| HOLD CROSS DEPOSIT REFUNDED | 2,500.00 | 2,500.00 |
| Total Other Current Liabilities | 2,500.00 | 2,500.00 |
| Total Current Liabilities | 2,500.00 | 2,500.00 |
| Total Liabilities | 2,500.00 | 2,500.00 |
| Equity | | |
| RETAINED EARNINGS | 340,472.34 | 331,944.79 |
| Net Income | 9,377.43 | 8,527.55 |
| Total Equity | 349,849.77 | 340,472.34 |
| TOTAL LIABILITIES & EQUITY | 352,349.77 | 342,972.34 |

EAGLE CEMETERY DISTRICT

Profit & Loss

January through December 2017

01/23/18

Cash Basis

| | Jan - Dec 17 | Jan - Dec 16 | % Change |
|-----------------------------|-----------------|-----------------|--------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| DONATION | -250.00 | -250.00 | 0.0% |
| ABATEMENT INTEREST | -3.83 | -9.18 | 58.3% |
| DELINQUENT TAX | 4.63 | 0.00 | 100.0% |
| CURRENT INTEREST | 100.86 | 115.57 | -12.7% |
| ABATEMENTS | -28.54 | -48.81 | 41.5% |
| CURRENT TAXES | 54,221.87 | 52,082.42 | 4.1% |
| PLOT SALES | 3,900.00 | 7,506.00 | -48.0% |
| SPECIFIC OWNERSHIP | 2,797.47 | 2,297.69 | 21.8% |
| Total Income | 60,742.46 | 61,693.69 | -1.5% |
| Expense | | | |
| ACCOUNTING & LEGAL | 2,134.00 | 1,355.00 | 57.5% |
| CARETAKER | 19,375.37 | 18,500.00 | 4.7% |
| MAINTENANCE | 12,704.42 | 7,675.84 | 65.5% |
| MASTER PLAN | 2,605.37 | 9,721.26 | -73.2% |
| MISCELLANEOUS | | | |
| DUES | 301.92 | 363.00 | -16.8% |
| INSURANCE | 1,281.00 | 1,281.00 | 0.0% |
| OFFICE SUPPLIES | 90.00 | 1,500.00 | -94.0% |
| Total MISCELLANEOUS | 1,672.92 | 3,144.00 | -46.8% |
| SANITATION | 348.00 | 317.00 | 9.8% |
| SECRETARY | 6,300.00 | 4,500.00 | 40.0% |
| TREASURER FEE | 1,628.40 | 1,565.23 | 4.0% |
| UTILITIES | 237.74 | 234.90 | 1.2% |
| WATER | 4,704.74 | 6,563.24 | -28.3% |
| Total Expense | 51,710.96 | 53,576.47 | -3.5% |
| Net Ordinary Income | 9,031.50 | 8,117.22 | 11.3% |
| Other Income/Expense | | | |
| Other Income | | | |
| Interest Income - Alpine MM | 345.93 | 410.33 | -15.7% |
| Total Other Income | 345.93 | 410.33 | -15.7% |
| Net Other Income | 345.93 | 410.33 | -15.7% |
| Net Income | <u>9,377.43</u> | <u>8,527.55</u> | <u>10.0%</u> |

EAGLE CEMETERY DISTRICT BUDGET

| | 2016 Actuals | 2017 Budget | 2017 YTD | 2018 Proposed |
|-----------------------------|--------------|--------------|--------------|---------------|
| Beginning Fund Balance | 317677 | 317711 | 317711 | |
| REVENUES | | | | |
| Property Tax | 51774 | | 53897 | |
| Plot Sales | 7500 | | 2900 | |
| Spec Ownership Tax | 2298 | | 2074 | |
| Interest | 526 | | 76 | |
| Delinq Tax & Int | | | | |
| Abatements | | | -32 | |
| Miscellaneous | | | | |
| TOTAL ANNUAL REVENUE | 62104 | 54655 | 58915 | 54679 |
| EXPENSES | | | | |
| Insurance | 1281 | 1500 | 1281* | 1500 |
| Legal & Acctg | 1355 | 1650 | 405+ | 1650 |
| Maintenance | 7576 | 10000 | 9809+ | 10000 |
| Caretaker | 18500 | 19250 | 19248* | 19830 |
| Utilities | 7115 | 8000 | 5049+ | 8000 |
| Secretary | 4500 | 4750 | 4740* | 4900 |
| Office Supplies | 1500 | 1500 | 1500* | 1500 |
| Miscellaneous | | 1000 | 864+ | 1000 |
| Treasurer Fee | 1565 | 1700 | 1618+ | 1750 |
| Master Plan | 9722 | | | |
| TOTAL EXPENSES | 53214 | 49350 | 44514 | 50130 |

*Total for Year +May have additional

APPROVED AND ACCEPTED:

Marlene Kunkel Marlene Kunkel Date 11/8/17

Janice Tonz Janice Tonz Date 11.8.17

Larry McKinzie Larry McKinzie Date 11.8.17