

NAME OF GOVERNMENT

ADDRESS

CONTACT PERSON

PHONE

EMAIL

FAX

EAST YUMA COUNTY CEMETERY DISTRICT  
 710 S MAIN STREET  
 WRAY, CO. 80758  
 LYNDSEY D. GRAVES, CPA  
 970-458-0652  
 LYNDSEY@NUMBERSCPA.COM  
 719-362-4177

For the Year Ended  
 12/31/17  
 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 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  
 TITLE: CPA  
 FIRM NAME (if applicable): JUST NUMBERS LLC  
 ADDRESS: PO BOX 489 - HOLYOKE, CO. 80734  
 PHONE: 970-458-0652  
 DATE PREPARED (Must be Completed prior to Board approval): 3/3/18  
 RELATIONSHIP TO ENTITY: CPA

**RECEIVED**

Office of the State Auditor

March 13, 2018

**PREPARER (SIGNATURE REQUIRED)**

*Lyndsey D. Graves CPA*

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:

**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	\$ 92,913	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 57,110	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 136	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5	Deferred Revenue - Property Tax Receivable	\$ 101,682	\$ -	<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>	\$ 251,841	\$ -	(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>	\$ 251,841	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 4,832	\$ -	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	<b>TOTAL CURRENT LIABILITIES</b>	\$ 4,832	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	

Please use this space to provide explanation of any items on this page

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) TOTAL LIABILITIES	\$ 4,832	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 101,682	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
<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%	\$ 3,445	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 141,882	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 145,327	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
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	\$ 251,841	\$ -	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	\$ -	\$ -

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		Fund*	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property	\$ 95,295	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 11,455	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5	Miscellaneous taxes collected	\$ 176	\$ -		\$ -	\$ -	
2-6	Interest on delinquent taxes	\$ 199	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 107,124	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
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	\$ 34,896	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 1,150	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 406	\$ -	Interest/Investment Income	\$ -	\$ -	
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	\$ 143,576	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ 6,873	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	

Please use this space to provide explanation of any items on this page

2-27	Other (specify):	\$	-	\$	-	Other (specify):	\$	-	\$	-
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	6,873	\$	-	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	\$	150,449	\$	-	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	-	\$	-
									\$	150,449

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*	
<b>Expenditures</b>							
3-1	General Government	\$	107,117	\$	-	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	\$	7,710	\$	-	Capital Outlay	\$ - \$ -
<b>Debt Service</b>							
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	\$	114,827	\$	-	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ - \$ -
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	\$	35,622	\$	-	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	\$ - \$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$	109,705	\$	-	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 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$	145,327	\$	-	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ - \$ -
<b>GRAND TOTAL</b>							
\$ 114,827							

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?

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

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

General obligation bonds

Revenue bonds

Notes/Loans

Leases

Developer Advances

Other (specify):

	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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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? How much? <input type="checkbox"/> <input checked="" type="checkbox"/> If yes: \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date the debt was authorized: <input type="text"/>		
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? <input type="checkbox"/> <input checked="" type="checkbox"/> \$ -	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/> \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? <input type="checkbox"/> <input checked="" type="checkbox"/> What is the original date of the lease? <input type="text"/> Number of years of lease? <input type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> <input type="checkbox"/> What are the annual lease payments? <input type="text"/> \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9 Does the entity have a certified mill levy? If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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
5-1 YEAR-END Total of ALL Checking and Savings accounts		\$ 92,913	
5-2 Certificates of deposit		\$ 57,110	
<b>TOTAL CASH DEPOSITS</b>			\$ 150,023
<b>Investments</b> (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>			\$ -
<b>TOTAL CASH AND INVESTMENTS</b>			\$ 150,023

Please use this space to provide any explanations or comments:

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
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"/>

Please use this space to provide any explanations or comments:

6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance

Land	\$ 126,282	\$ -	\$ -	\$ 126,282
Buildings	\$ 105,962	\$ -	\$ -	\$ 105,962
Machinery and equipment	\$ 251,003	\$ 7,710	\$ 6,873	\$ 251,840
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>\$ 518,035</b>	<b>\$ 7,710</b>	<b>\$ 6,873</b>	<b>\$ 518,872</b>

6-4 Complete the following Capital Assets table for PROPRIETARY 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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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.):	\$ -		
	<b>TOTAL</b>	<b>\$ -</b>		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -		

### PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:									
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"/>										
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													
	<table border="1"> <thead> <tr> <th>Fund Name</th> <th>Budgeted Expenditures</th> </tr> </thead> <tbody> <tr> <td>GENERAL FUND FOR FYE DECEMBER 31, 2017</td> <td>\$ 162,880</td> </tr> <tr> <td></td> <td>\$ -</td> </tr> <tr> <td></td> <td>\$ -</td> </tr> <tr> <td></td> <td>\$ -</td> </tr> </tbody> </table>	Fund Name	Budgeted Expenditures	GENERAL FUND FOR FYE DECEMBER 31, 2017	\$ 162,880		\$ -		\$ -		\$ -			
Fund Name	Budgeted Expenditures													
GENERAL FUND FOR FYE DECEMBER 31, 2017	\$ 162,880													
	\$ -													
	\$ -													
	\$ -													

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

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

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box	<b>YES</b>	<b>NO</b>	Please use this space to provide any explanations or comments:
<b>10-1</b> Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-2</b> Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-3</b> Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>10-4</b> Please indicate what services the entity provides: <input style="width: 460px; height: 20px;" type="text"/>			
<b>10-5</b> 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: 460px; height: 20px;" type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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

**OSA USE ONLY**

Entity Wide:	General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments \$	150,023	Unrestricted Fund Balance \$	141,882	Total Tax Revenue \$	107,124
Current Liabilities \$	4,832	Total Fund Balance \$	145,327	Revenue Paying Debt Service \$	-
Deferred Inflow \$	101,682	PY Fund Balance \$	109,705	Total Revenue \$	150,449
		Total Revenue \$	150,449	Total Debt Service Principal \$	-
		Total Expenditures \$	114,827	Total Debt Service Interest \$	-
		Interfund In \$	-		
<b>Governmental</b>		Interfund Out \$	-	<b>Enterprise Funds</b>	
Total Cash & Investments \$	150,023	<b>Proprietary</b>		Net Position \$	-
Transfers In \$		- Current Assets \$		- PY Net Position \$	-
Transfers Out \$		Deferred Outflow \$	95,295	<b>Government-Wide</b>	
Property Tax \$		- Current Liabilities \$		- Total Outstanding Debt \$	-
Debt Service Principal \$		Deferred Inflow \$		- Authorized but Unissued \$	-
Total Expenditures \$	114,827	- Cash & Investments \$		- Year Authorized \$	-
Total Developer Advances \$		- Principal Expense \$			
Total Developer Repayments \$					

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box	<b>YES</b>	<b>NO</b>	
<b>12-1</b> If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**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	1	Print Board Member's Name <b>JAMES SCHMIDT</b>	I, <u>James L. Schmidt</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: <u>March 6, 2018</u> My term Expires: <u>Dec 31, 2023</u>
Board Member	2	Print Board Member's Name <b>HARRY IVARIE</b>	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Harry Ivarie</u> Date: <u>March 6, 2018</u> My term Expires: <u>Dec 31, 2019</u>
Board Member	3	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	4	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	5	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	6	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	7	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**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 seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exemption from the provision of Section 29-1-603, C.R.S.; and

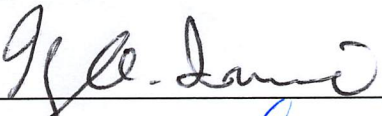
WHEREAS, neither revenues nor expenditures from **EAST YUMA COUNTY CEMEMTERY DISTRICT** exceed \$750,000 for fiscal year 2017; and

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

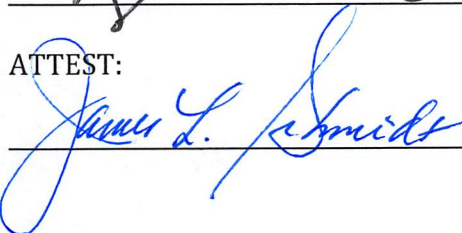
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

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, 2017, 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, 2017.

Adopted this \_\_\_\_\_ day of March, AD 2018.

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

ATTEST:

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