

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

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

For the Year Ended
12/31/18
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

Justin N Petersmeyer, CPA
CPA
All Mountain Tax & Accounting, LLC
PO Box 1079, Eagle, CO 81631
970-328-7300
2/21/2019

PREPARER (SIGNATURE REQUIRED)



Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input type="checkbox"/>	<input checked="" type="checkbox"/>

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 53,795	
2-2	Specific ownership	\$ 2,722	
2-3	Sales and use	\$ -	
2-4	Other (specify): PLOT SALES	\$ 6,000	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 84	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 62,601	

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 6,393	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 20,416	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,281	
3-7	Accounting and legal fees	\$ 2,043	
3-8	Repair and maintenance	\$ 9,376	
3-9	Supplies	\$ 5,797	
3-10	Utilities and telephone	\$ 8,479	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify): MASTER PLAN		
3-24	TREASURER FEES	\$ 1,624	
3-25	DUES	\$ 330	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 55,739	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

	Yes	No
4-5 Does the entity have any authorized, but unissued, debt? If yes: How much? \$ - Date the debt was authorized: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input 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"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? _____ What is the original date of the lease? _____ Number of years of lease? _____ Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

PART 5 - CASH AND INVESTMENTS

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

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 189,625	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 189,625
Investments (if investment is a mutual fund, please list underlying investments):		
_____	\$ -	
_____	\$ -	
_____	\$ -	
_____	\$ -	
5-3 Total Investments		\$ -
Total Cash and Investments		\$ 189,625

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes No

- 6-1 Does the entity have capital assets?
- 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:

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 10,838	\$ -	\$ -	\$ 10,838
Buildings	\$ 158,266	\$ -	\$ -	\$ 158,266
Machinery and equipment	\$ 600	\$ -	\$ -	\$ 600
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 169,704	\$ -	\$ -	\$ 169,704

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's pension plan?

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

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

GENERAL FUND (OPERATING BUDGET FOR YEAR 2019)	\$	54,422

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X,

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 Does the entity have an agreement with another government to provide services?

If yes: List the name of the other governmental entity and the services provided:

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

If yes: Date Filed:

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

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	-
Total mills	-

Please use this space to provide any explanations or comments:

PART 11 - 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 Procedure

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.

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 MARLENE KUNKEL	I <u>✓ Marlene Kunkel</u> , attest 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>✓ Marlene Kunkel</u> Date: <u>✓ 2/25/19</u> My term Expires: <u>9/30/22</u>
Board Member 2	Print Board Member's Name SALLY METCALF	I <u>✓ Sally Metcalf</u> , attest 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>✓ Sally Metcalf</u> Date: <u>✓ 2/26/19</u> My term Expires: <u>9/20/24</u>
Board Member 3	Print Board Member's Name VACANT POSITION	I _____, attest 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 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 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 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 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/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 2018 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 2018; 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, 2018, 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, 2018.

ADOPTED THIS 27th day of February, A.D. 2019.

Mayor/President/Chairman, etc.

ATTEST:

Nancy N. Powell, Cemetery Administrator
Town Clerk, Secretary, etc.

Type of Print Names of Members of Governing Body	Date Term Expires	Signature
MARLENE KUNKEL	9/30/22	
SALLY METCALF	9/30/24	
VACANCY		

EAGLE CEMETERY DISTRICT

APPROPRIATIONS RESOLUTION


A REOLUTION APPROPRIATING REVENUES, APPROPRIATING EXPENDITURES, APPROVING TRANSFERS AND ADOPTING THE **EAGLE CEMETERY DISTRICT** BUDGET FOR THE PERIOD BEGINNING ON THE FIRST DAY OF JANUARY, 2019 AND ENDING THE LAST DAY OF DECEMBER, 2019

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;

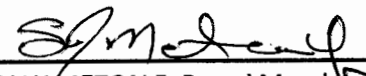
WHEREAS, Nancy Powell, Budget Officer, has submitted a proposed 2019 budget to this **Board of Directors** on Oct 25, 2018, be it therefore,

RESOLVED that the 2019 budget of the **Eagle Cemetery District** presented as Schedule A to the board resolution is hereby approved and shall be allocated.

EAGLE CEMETERY DISTRICT

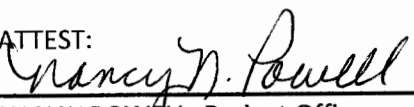


MARLENE KUNKEL, President



SALLY METCALF, Board Member

VACANT, Board Member

ATTEST:


NANCY POWELL, Budget Officer

EAGLE CEMETERY DISTRICT

02/21/19

Balance Sheet

Cash Basis

As of December 31, 2018

	Dec 31, 18	Dec 31, 17
ASSETS		
Current Assets		
Checking/Savings		
ALPINE BANK x3868	15,715.47	8,854.01
ALPINE BANK MM 5743	173,909.63	173,735.81
Total Checking/Savings	189,625.10	182,589.82
Total Current Assets	189,625.10	182,589.82
Fixed Assets		
COLUMBARIAM PROJECT	152,936.49	152,936.49
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	169,704.49
TOTAL ASSETS	359,329.59	352,294.31
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	349,794.31	340,416.88
Net Income	7,035.28	9,377.43
Total Equity	356,829.59	349,794.31
TOTAL LIABILITIES & EQUITY	359,329.59	352,294.31

EAGLE CEMETERY DISTRICT

Profit & Loss

January through December 2018

02/21/19

Cash Basis

	Jan - Dec 18	Jan - Dec 17	% Change
Ordinary Income/Expense			
Income			
DONATION	-250.00	-250.00	0.0%
ABATEMENT INTEREST	-27.08	-3.83	-607.1%
DELINQUENT TAX	0.69	4.63	-85.1%
CURRENT INTEREST	83.94	100.86	-16.8%
ABATEMENTS	-131.08	-28.54	-359.3%
CURRENT TAXES	54,202.48	54,221.87	0.0%
PLOT SALES	6,000.00	3,900.00	53.9%
SPECIFIC OWNERSHIP	2,722.23	2,797.47	-2.7%
Total Income	62,601.18	60,742.46	3.1%
Expense			
ACCOUNTING & LEGAL	2,043.00	2,134.00	-4.3%
CARETAKER	20,416.34	19,375.37	5.4%
MAINTENANCE	9,376.33	12,704.42	-26.2%
MASTER PLAN	0.00	2,605.37	-100.0%
MISCELLANEOUS			
DUES	330.12	301.92	9.3%
INSURANCE	1,281.00	1,281.00	0.0%
OFFICE SUPPLIES	5,797.01	90.00	6,341.1%
Total MISCELLANEOUS	7,408.13	1,672.92	342.8%
SANITATION	320.00	348.00	-8.1%
SECRETARY	6,396.00	6,300.00	1.5%
TREASURER FEE	1,623.68	1,628.40	-0.3%
UTILITIES	217.00	237.74	-8.7%
WATER	7,939.24	4,704.74	68.8%
Total Expense	55,739.72	51,710.96	7.8%
Net Ordinary Income	6,861.46	9,031.50	-24.0%
Other Income/Expense			
Other Income			
Interest Income - Alpine MM	173.82	345.93	-49.8%
Total Other Income	173.82	345.93	-49.8%
Net Other Income	173.82	345.93	-49.8%
Net Income	7,035.28	9,377.43	-25.0%

EAGLE CEMETERY DISTRICT BUDGET

	2017 ACTUALS	2018 BUDGET	2018 YTD	2019 PROPOSED
Beginning Fund Balance	317677		197536	
REVENUES				
Property Tax	54222		53902	58186
Plot Sales	3900		4600	4500
Specific Ownership Tax	2797		1985	2000
Interest	101		65	75
Delinquent Taxes and Interest	5		1	4
Abatements	<33>		<68>	<68>
Miscellaneous				
Total Annual Revenue	60742	54679	60621	64697
Total Available Resources	60742			
EXPENSES				
Capital Improvements	156213			
Insurance	1281	1500	1280	1500
Legal and Accounting	880	1650	950	1200
Maintenance	10395	10000	8949	12000
Caretaker	19248	19830	18744	20425
Utilities	5362	8000	7265	9000
Secretary	4740	4900	4080	5047
Office Supplies	1500	1500	1250	2500
Miscellaneous	5384	1000	4771	1000
Treasurer Fee	1626	1750	1611	1750
Total Expenses	206629	50130	48900	54422
ENDING FUND BALANCE				

Marlene Kunkel Marlene E Kunkel Date 10/25/18

Larry McKinzie Larry McKinzie Date 10/25/18

Janice Tonz Janice Tonz Date 10/25/18

EAGLE CEMETERY DISTRICT

2018 EXPENSES

Caretaker 19824.

Secretary 4896.

Office 1500.

Website Development 3213.

Utilities

Water 7975.

Electricity 237.

Trash 340.

Maintenance

Snowplowing 180.

Irrigation 3058.

Pest Control 0

Trees/Landscaping 5971.

Supplies 30.

Misc

Accounting 950.

Dues, etc 580.

Insurance 1281.

EAGLE CEMETERY DISTRICT

2018 PLOT SALES/MISC

Sale of Plots and Niches	5600.
Insurance Refund	1.

Eagle Cemetery District

Board of Directors

2019

Marlene Kunkel, President

Term expires 9/30/2022

Sally Metcalf

Term expires 9/30/2024

Vacancy

Term expires 9/30/2020