

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
12/31/20
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
1/25/2021

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)	\$ 59,508	
2-2	Specific ownership	\$ 3,505	
2-3	Sales and use	\$ -	
2-4	Other (specify): PLOT SALES	\$ 13,000	
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	\$ 69	
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	\$ 76,082	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 5,910	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 21,145	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 3,497	
3-7	Accounting and legal fees	\$ 745	
3-8	Repair and maintenance	\$ 5,179	
3-9	Supplies	\$ 679	
3-10	Utilities and telephone	\$ 9,911	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24	TREASURER FEES	\$ 1,787	
3-25	DUES	\$ 430	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 49,283	

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.

- 4-1 Does the entity have outstanding debt? Yes No
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.
- 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

Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? Yes No

If yes: How much? \$ -

Date the debt was authorized:

- 4-6 Does the entity intend to issue debt within the next calendar year? Yes No

If yes: 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?

What are the annual lease payments?

\$ -

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	\$ 230,839	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 230,839
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
5-3	\$ -	
	\$ -	
Total Investments		\$ -
Total Cash and Investments		\$ 230,839

Please answer the following questions by marking in the appropriate boxes

- 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.)? Yes No N/A

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? Yes No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: Yes No

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? Yes No
- 7-2 Does the entity have a volunteer firemen's pension plan? Yes No
- If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
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.? Yes No N/A
-
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Yes No N/A

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

Fund Name	Budgeted Expenditures/Expenses
GENERAL FUND (OPERATING BUDGET FOR YEAR 2021)	\$ 58,182

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

Please answer the following question by marking in the appropriate box

- | | | Yes | No |
|------------|--|-------------------------------------|--------------------------|
| 9-1 | Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | <small>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.</small> | | |

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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: | Date of formation: <input style="width: 450px; height: 15px;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| 10-3 | Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Please indicate what services the entity provides: | | |

- | | | | |
|-------------|---|--------------------------|-------------------------------------|
| 10-4 | Does the entity have an agreement with another government to provide services? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|---|--------------------------|-------------------------------------|

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

- | | | | |
|-------------|--|--------------------------|-------------------------------------|
| 10-5 | Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|--|--------------------------|-------------------------------------|

If yes: Date Filed:

- | | | | |
|-------------|--|-------------------------------------|--------------------------|
| 10-6 | 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 (do not report \$ amounts):

Bond Redemption mills	-
General/Other mills	0.243
Total mills	0.243

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? YES NO

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 members of current governing body below.
Print Board Member's Name

A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member 1	MARLENE KUNKEE	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>1/28/21</u> My term Expires: <u>9/30/2022</u>
Board Member 2	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>2/2/21</u> My term Expires: <u>9/30/2024</u>
Board Member 3	SHIRLEY ZUPANCIC	I <u>Shirley Zupancic</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>Shirley Zupancic</u> Date: <u>1/28/2021</u> My term Expires: <u>9/30/2026</u>
Board Member 4		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		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		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		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 2020 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 2020; 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, 2020, 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, 2020.

ADOPTED THIS 28 day of Jan, A.D. 2021.

Marlene Kunkel
Mayor/President/Chairman, etc.

ATTEST:

Nancy Powell
Town Clerk, Secretary, etc.

Type of Print Names of Members of Governing Body	Date Term Expires	Signature
<u>Marlene Kunkel</u> MARLENE KUNKEL	9/30/22	<u>Marlene Kunkel</u>
<u>Sally Metcalf</u> SALLY METCALF	9/30/24	<u>Sally Metcalf</u>
<u>Shirley Zupancic</u> SHIRLEY ZUPANCIC	9/30/26	<u>Shirley Zupancic</u>

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 2021 AND ENDING THE LAST DAY OF DECEMBER 2021

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 2021 budget to this **Board of Directors** on Nov 10, 2020, be it therefore,

RESOLVED that the 2020 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



SHIRLEY ZUPANCIC, Board Member

ATTEST:



NANCY POWELL, Budget Officer

Eagle Cemetery District
Board of Directors
2022

Marlene Kunkel, President

Term expires 9/30/22

Sally Metcalf

Term expires 9/30/24

Shirley Zupancic

Term expires 9/30/26

EAGLE CEMETERY DISTRICT
Balance Sheet
As of December 31, 2020

	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>
ASSETS		
Current Assets		
Checking/Savings		
ALPINE BANK x3868	23,041.64	19,744.47
ALPINE BANK MM 5743	207,797.79	184,183.12
Total Checking/Savings	230,839.43	203,927.59
Total Current Assets	230,839.43	203,927.59
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	400,543.92	373,632.08
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	371,132.08	356,829.59
Net Income	26,911.84	14,302.49
Total Equity	398,043.92	371,132.08
TOTAL LIABILITIES & EQUITY	400,543.92	373,632.08

EAGLE CEMETERY DISTRICT
Profit & Loss
 January through December 2020

	Jan - Dec 20	Jan - Dec 19
Ordinary Income/Expense		
Income		
ABATEMENT INTEREST	-2.83	-4.45
CURRENT INTEREST	68.05	85.21
ABATEMENTS	-65.75	-47.53
CURRENT TAXES	59,577.34	57,055.14
PLOT SALES	13,000.00	3,000.00
SPECIFIC OWNERSHIP	3,505.48	3,072.04
Total Income	76,082.29	63,160.41
Expense		
BUILDING SUPPLIES	0.00	0.00
ACCOUNTING & LEGAL	744.50	1,192.00
CARETAKER	21,144.80	19,889.73
MAINTENANCE	5,179.42	7,960.37
MISCELLANEOUS		
DUES	430.40	333.75
INSURANCE	3,497.00	1,383.00
OFFICE SUPPLIES	264.00	1,340.07
Total MISCELLANEOUS	4,191.40	3,056.82
SANITATION	360.00	330.00
SECRETARY	5,910.00	6,215.00
TREASURER FEE	1,787.31	1,713.56
UTILITIES	223.23	231.73
WATER	9,328.48	8,542.20
WEBSITE	414.98	0.00
Total Expense	49,284.12	49,131.41
Net Ordinary Income	26,798.17	14,029.00
Other Income/Expense		
Other Income		
Interest Income - Alpine MM	113.67	273.49
Total Other Income	113.67	273.49
Net Other Income	113.67	273.49
Net Income	26,911.84	14,302.49

EAGLE CEMETERY DISTRICT BUDGET

	2019 Actuals	2020 Budget	2020 YTD	2021 Proposed
Beginning Fund Balance				
REVENUES				
Property Tax	57003	61628	58625	67495
Plot Sales	3000	4000	8500	5000
Spec Ownership Tax	3072	2000	1955	2000
Interest	85	75	47	75
Delinq Tax & Int				
Abatements			-12	
Miscellaneous				
TOTAL ANNUAL REVENUE	63160	67703	69115	74570
EXPENSES				
Insurance	1383	1500	2662	4000
Legal & Acctg	1192	1200	745	1500
Maintenance	7960	12000	4600	10000
Caretaker	19890	21042	17806	21042
Utilities	9107	10500	6954	10500
Administrator	6215	5190	3893	5190
Supplies	1336	1500	121	1000
Miscellaneous	334	1000	570	1000
Treasurer Fee	1714	1830	1761	1830
Office			1140	2120
TOTAL EXPENSES	49131	55762	40252	58182

APPROVED AND ACCEPTED:

Marlene Kunkel *Marlene Kunkel* Date 11/10/2020

Sally Metcalf _____ Date _____

Shirley Zupancic *Shirley Zupancic* Date 11/10/2020

EAGLE CEMETERY DISTRICT

Final Expenses

1/1/2020-12/31/2020

EXPENSES:

Accountant	745
Administrator	5190
Caretaker	21042
Insurance	
Liability/ E & O	1746
WC	1751
Maintenance	
Irrigation	890
Snow Removal	720
Trees	3290
Backflow	149
Supplies	234
Office	
Computer	415
Point and Pay	126
Supplies	720
Treasurer's Fee	1810
Misc (Translation)	15
Utilities	
Electricity	224
Trash Removal	360
Water	9329
Misc	
ECHS	250

SDA	305
To MM acct	10000

INCOME:

Plot Sales	13500
Property Tax	60795
Abatements & Int	<12>
Interest	114