

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Eagle Cemetery District
PO Box 514
Eagle, CO 81631
CARRIE COSSETTE
970-376-5833
carriecossette@gmail.com

For the Year Ended
12/31/21
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
1/12/2022

PREPARER (SIGNATURE REQUIRED)

 CPA

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

P

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)	\$ 61,211	
2-2	Specific ownership	\$ 3,426	
2-3	Sales and use	\$ -	
2-4	Other (specify): PLOT SALES	\$ 6,040	
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	\$ 220	
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	\$ 70,897	

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	\$ 5,758	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 21,042	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,701	
3-7	Accounting and legal fees	\$ 2,014	
3-8	Repair and maintenance	\$ 5,838	
3-9	Supplies	\$ 577	
3-10	Utilities and telephone	\$ 10,084	
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	\$ 1,843	
3-25	DUES	\$ 1,008	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 49,865	

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? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; 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; 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)		
	Outstanding at end of prior year*	Issued during year	Retired during year
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

*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? If yes: How much? \$ <input style="width: 100px;" type="text" value=" -"/>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
	Date the debt was authorized: <input style="width: 100px;" type="text"/>		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ <input style="width: 100px;" type="text" value=" -"/>	<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 style="width: 100px;" type="text" value=" -"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? If yes: What is being leased? <input style="width: 100px;" type="text"/> What is the original date of the lease? <input style="width: 100px;" type="text"/> Number of years of lease? <input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Is the lease subject to annual appropriation? <input type="checkbox"/>		<input checked="" type="checkbox"/>
	What are the annual lease payments? \$ <input style="width: 100px;" type="text" value=" -"/>		

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	\$ 251,918	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 251,918
	Investments (if investment is a mutual fund, please list underlying investments):		
	<input style="width: 90%; height: 20px;" type="text"/>	\$ -	
	<input style="width: 90%; height: 20px;" type="text"/>	\$ -	
5-3	<input style="width: 90%; height: 20px;" type="text"/>	\$ -	
	<input style="width: 90%; height: 20px;" type="text"/>	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 251,918

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 <input type="checkbox"/>	No <input type="checkbox"/>	N/A <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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

6-3 Complete the following capital assets table:

	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" firefighters' pension plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7-2 Does the entity have a volunteer firefighters' 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? \$ -

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.? | <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 budgeted for each fund for the year reported:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND (OPERATING BUDGET FOR YEAR 2022)	\$ 58,112

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

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)]?

Yes

No

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

	0.246
--	-------

Total mills

	0.246
--	-------

Please use this space to provide any explanations or comments:

Print the names of ALL members of current governing body below.

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

Board Member	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: _____
1	Sally Marcell	I <u>Sally Marcell</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>[Signature]</u> Date: <u>1/13/22</u> My term Expires: <u>2/30/2024</u>
2	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>[Signature]</u> Date: _____ My term Expires: <u>9/20/2020</u>
3		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: _____
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: _____
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: _____
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: _____
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 2021 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 2021; 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, 2021, 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, 2021.

ADOPTED THIS 13th day of January, A.D. 2022.



Mayor/President/Chairman, etc.

ATTEST:



Town Clerk, Secretary, etc.

Type of Print Names of
Members of Governing Body

Date Term
Expires

Signature

SALLY METCALF

9/30/24

SHIRLEY ZUPANCIC

9/30/26

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 2022 AND ENDING THE LAST DAY OF DECEMBER 2022

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

WHEREAS, Carrie Cossette, Budget Officer, has submitted a proposed 2022 budget to this **Board of Directors** on Dec 2, 2021, be it therefore,

RESOLVED that the 2021 budget of the **Eagle Cemetery District** presented as Schedule A to the board resolution is hereby approved and shall be allocated.

EAGLE CEMETERY DISTRICT

SALLY METCALF, President

*



SHIRLEY ZUPANCIC, Board Member

*



ATTEST:



CARRIE COSSETTE, Budget Officer

1:55 PM

01/12/22

Cash Basis

EAGLE CEMETERY DISTRICT
Balance Sheet
As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>
ASSETS		
Current Assets		
Checking/Savings		
ALPINE BANK x3868	23,075.33	23,041.64
ALPINE BANK MM 5743	228,842.87	207,797.79
Total Checking/Savings	<u>251,918.20</u>	<u>230,839.43</u>
Total Current Assets	<u>251,918.20</u>	<u>230,839.43</u>
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	<u>169,704.49</u>	<u>169,704.49</u>
TOTAL ASSETS	<u>421,622.69</u>	<u>400,543.92</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
HOLD CROSS DEPOSIT REFUNDED	2,500.00	2,500.00
Total Other Current Liabilities	<u>2,500.00</u>	<u>2,500.00</u>
Total Current Liabilities	<u>2,500.00</u>	<u>2,500.00</u>
Total Liabilities	<u>2,500.00</u>	<u>2,500.00</u>
Equity		
RETAINED EARNINGS	398,043.92	371,132.08
Net Income	21,078.77	26,911.84
Total Equity	<u>419,122.69</u>	<u>398,043.92</u>
TOTAL LIABILITIES & EQUITY	<u>421,622.69</u>	<u>400,543.92</u>

1:55 PM
01/12/22
Cash Basis

EAGLE CEMETERY DISTRICT
Profit & Loss
January through December 2021

	Jan - Dec 21	Jan - Dec 20
Ordinary Income/Expense		
Income		
DELINQUENT INTEREST	17.39	0.00
ABATEMENT INTEREST	-0.32	-2.83
DELINQUENT TAX	126.70	0.00
CURRENT INTEREST	75.86	68.05
ABATEMENTS	-14.11	-65.75
CURRENT TAXES	61,224.72	59,577.34
PLOT SALES	6,040.00	13,000.00
SPECIFIC OWNERSHIP	3,426.49	3,505.48
Total Income	70,896.73	76,082.29
Expense		
ACCOUNTING & LEGAL	2,013.50	744.50
CARETAKER	21,042.02	21,144.80
MAINTENANCE	5,837.50	5,179.42
MISCELLANEOUS		
DUES	1,007.67	430.40
INSURANCE	1,701.00	3,497.00
OFFICE SUPPLIES	391.66	678.98
Total MISCELLANEOUS	3,100.33	4,606.38
SANITATION	375.15	360.00
SECRETARY	5,757.50	5,910.00
TREASURER FEE	1,842.80	1,787.31
UTILITIES	520.73	223.23
WATER	9,188.20	9,328.48
WEBSITE	185.31	0.00
Total Expense	49,863.04	49,284.12
Net Ordinary Income	21,033.69	26,798.17
Other Income/Expense		
Other Income		
Interest Income - Alpine MM	45.08	113.67
Total Other Income	45.08	113.67
Net Other Income	45.08	113.67
Net Income	21,078.77	26,911.84

EAGLE CEMETERY DISTRICT BUDGET

	2020 Actuals	2021 Budget	2021 YTD	2022 Proposed
Beginning Fund Balance				
REVENUES				
Property Tax	60795	67495	61084	67495
Plot Sales	13500	5000	6000	5000
Spec Ownership Tax		2000	2911	2000
Interest	114	75	67	150
Delinq Tax & Int			41	
Abatement	-12		-14	
Miscellaneous				
TOTAL ANNUAL REVENUE	74397	74570	70089	74645
Expenses				
Insurance	3497	4000	1701	2100
Legal & Acctg	745	1500	1414	2000
Maintenance	5283	10000	5398	11000
Caretaker	21042	21042	19856	21042
Utilities	9913	10000	6958	10250
Administrator	5190	5190	4198	5400
Supplies	720	1000	600	1000
Miscellaneous	265	1000	1448	1500
Treasurer Fee	1810	1830	1835	1850
Office	541	2120	869	1970
TOTAL EXPENSES	49006	57682	44277	58112

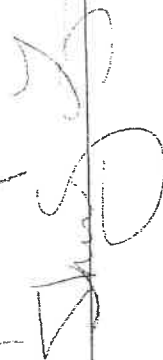
APPROVED AND ACCEPTED:

Sally Metcalf:



Date: 12/2/21

Shirley Zupancic:



Date: 12/2/21