

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

Eckert Cemetery District  
P.O. Box 125  
Eckert, CO 81418

**For the Year Ended  
12/31/23  
or fiscal year ended:**

**CONTACT PERSON  
PHONE  
EMAIL**

Leona Carol Vela  
970-835-3388  
carolv39@yahoo.com

### 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**

Leona Carol Vela  
Secretary/Treasurer, Eckert Cemetery District  
  
22033 Myers Road, Eckert, CO 81418  
970-835-3388

| PREPARER (SIGNATURE REQUIRED)  |   | DATE PREPARED                                   |
|--|---|---|
|  |   |   |
| Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types | <b>GOVERNMENTAL</b><br>(MODIFIED ACCRUAL BASIS) | <b>PROPRIETARY</b><br>(CASH OR BUDGETARY BASIS) |
|  | <input type="checkbox"/>                        | <input checked="" type="checkbox"/>             |

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)   | \$ 9,913                |   |
| 2-2   | Specific ownership                                       | \$ 1,722                |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Senior -Veteran exemption                                | \$ 753                  |   |
| 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                                     | \$ 1,200                |   |
| 2-11  | Fines and forfeits                                       | \$ -                    |   |
| 2-12  | Special assessments                                      | \$ -                    |   |
| 2-13  | Investment income  | \$ -                    |   |
| 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  | \$ 500                  |   |
| 2-21  | Insurance dividend                                       | \$ 27                   |   |
| 2-22  | Interest   | \$ 28                   |   |
| 2-23  |  | \$ -                    |   |
| 2-24  | (add lines 2-1 through 2-23) TOTAL REVENUE               | \$ 14,143               |   |

## 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  | \$ 112                  |   |
| 3-2   | Salaries  | \$ 9,048                |   |
| 3-3   | Payroll taxes   | \$ 1,516                |   |
| 3-4   | Contract services   | \$ 400                  |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ 1,384                |   |
| 3-7   | Accounting and legal fees   | \$ -                    |   |
| 3-8   | Repair and maintenance  | \$ 1,254                |   |
| 3-9   | Supplies  | \$ 511                  |   |
| 3-10  | Utilities and telephone   | \$ 808                  |   |
| 3-11  | Fire/Police   | \$ -                    |   |
| 3-12  | Streets and highways  | \$ -                    |   |
| 3-13  | Public health   | \$ -                    |   |
| 3-14  | Capital outlay  | \$ 561                  |   |
| 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  | Treasurer's Fees  | \$ -                    |   |
| 3-24  |   | \$ -                    |   |
| 3-25  |   | \$ -                    |   |
| 3-26  | (add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES                | \$ 15,594               |   |

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?<br>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, <b>MUST</b> explain below:<br><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, <b>MUST</b> explain below:<br><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:<br>(please only include principal amounts)(enter all amount as positive numbers)                                      |                          |                                     |
|     | General obligation bonds  | \$ -                     | \$ -                                |
|     | Revenue bonds   | \$ -                     | \$ -                                |
|     | Notes/Loans   | \$ -                     | \$ -                                |
|     | Lease & SBITA** Liabilities [GASB 87 & 96]  | \$ -                     | \$ -                                |
|     | Developer Advances  | \$ -                     | \$ -                                |
|     | Other (specify):  | \$ -                     | \$ -                                |
|     | <b>TOTAL</b>  | <b>\$ -</b>              | <b>\$ -</b>                         |

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

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

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## 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                               | \$ 7,170 |                 |
| 5-2 | Certificates of deposit   | \$ -     |                 |
|     | <b>Total Cash Deposits</b>  |          | <b>\$ 7,170</b> |
|     | Investments (if investment is a mutual fund, please list underlying investments): |          |                 |
| 5-3 |   | \$ -     |                 |
|     |   | \$ -     |                 |
|     |   | \$ -     |                 |
|     |   | \$ -     |                 |
|     | <b>Total Investments</b>  |          | <b>\$ -</b>     |
|     | <b>Total Cash and Investments</b>   |          | <b>\$ 7,170</b> |

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 AND RIGHT-TO-USE 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 & right-to-use assets table:

|  | Balance - beginning of the year | Additions (Must be included in Part 3) | Deletions   | Year-End Balance |
|--|---------------------------------|--|-------------|------------------|
| Land   | \$ 6,850                        | \$ -                                   | \$ -        | \$ 6,850         |
| Buildings  | \$ 600                          | \$ -                                   | \$ -        | \$ 600           |
| Machinery and equipment  | \$ 6,728                        | \$ -                                   | \$ -        | \$ 6,728         |
| Furniture and fixtures   | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Infrastructure   | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Construction in Progress (CIP)   | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Leased & SBITA Right-to-Use Assets   | \$ -                            | \$ -                                   | \$ -        | \$ -             |
| Flags  | \$ 2,150                        | \$ -                                   | \$ -        | \$ 2,150         |
| Accumulated Depreciation/Amortization<br>(Please enter a negative, or credit, balance) | \$ (888)                        | \$ -                                   | \$ -        | \$ (888)         |
| <b>TOTAL</b>   | <b>\$ 15,440</b>                | <b>\$ -</b>                            | <b>\$ -</b> | <b>\$ 15,440</b> |

\*must tie to prior year ending balance

**Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:**

## 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?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' 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.):   | \$ -        |
| <b>TOTAL</b>  | <b>\$ -</b> |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 17 | \$ -        |

**Part 7 - 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.? If no, **MUST** explain:  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:

| Governmental/Proprietary Fund Name | Total Appropriations By Fund |
|------------------------------------|------------------------------|
| General                            | \$ 17,804                    |
|                                    |                              |
|                                    |                              |
|                                    |                              |

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

Please answer the following question by marking in the appropriate box

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

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

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

|             |   | Yes                      | No                                  |
|-------------|---|--------------------------|-------------------------------------|
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

|             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|---|--------------------------|-------------------------------------|

**Please indicate what services the entity provides:**

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

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

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

If yes:

|             |  |                                     |                          |
|-------------|--|-------------------------------------|--------------------------|
| <b>10-6</b> | <b>Does the entity have a certified Mill Levy?</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|--|-------------------------------------|--------------------------|

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

|                              |     |       |
|------------------------------|-----|-------|
| <b>Bond Redemption mills</b> |     | -     |
| <b>General/Other mills</b>   |     | 0.561 |
| <b>Total mills</b>           |     | 0.561 |
|                              | Yes | No    |

|             |   |                          |                          |                                     |
|-------------|---|--------------------------|--------------------------|-------------------------------------|
| <b>10-7</b> | <b>NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.</b> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|---|--------------------------|--------------------------|-------------------------------------|

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

| Print the names of ALL members of current governing body below. |  | A MAJORITY of the members of the governing body must sign below.  |
|---|--|---|
| Board Member 1  | Print Board Member's Name<br>Bobbie P. Jones | I <u>Bobbie P Jones</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.<br>Signed <u>Bobbie P Jones</u><br>Date: <u>1-9-2024</u><br>My term Expires: <u>1-2025</u> |
| Board Member 2  | Print Board Member's Name<br>Leigh Ann Hunt  | 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.<br>Signed _____<br>Date: _____<br>My term Expires: _____  |
| Board Member 3  | Print Board Member's Name<br>Paul Kehmeier   | 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.<br>Signed <u>Paul Kehmeier</u><br>Date: <u>01-29-2024</u><br>My term Expires: <u>1-2027</u>                 |
| 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.<br>Signed _____<br>Date: _____<br>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.<br>Signed _____<br>Date: _____<br>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.<br>Signed _____<br>Date: _____<br>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.<br>Signed _____<br>Date: _____<br>My term Expires: _____  |