

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT ADDRESS**

Eckley Cemetery District  
401 South Main Street  
Eckley, CO 80727

**For the Year Ended**  
**12/31/24**  
**or fiscal year ended:**

**CONTACT PERSON PHONE EMAIL**

Samuel B Lewis  
(970) 332-5800  
yourcpa@premier-accounting.net

### 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**

Samuel B Lewis  
Accountant  
Premier Accounting Services, LLC  
501 Main Street, Wray, CO 80758  
(970) 332-5800

**PREPARER (SIGNATURE REQUIRED)**

**DATE PREPARED**

(No exemption shall be granted prior to the close of said fiscal year)

*S. Lewis*

3/24/2025

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

4/14

## PART 2 - REVENUES

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 the nearest dollar	Please use this space to provide any necessary explanations
2-1	<b>Taxes: Property</b> (report mills levied in question 10-7)	\$ 10,635	
2-2	<b>Specific ownership</b>	\$ 1,273	
2-3	<b>Sales and use</b>	\$ -	
2-4	<b>Other (specify):</b>	\$ -	
2-5	<b>Licenses and permits</b>	\$ -	
2-6	<b>Intergovernmental: Grants</b>	\$ -	
2-7	<b>Conservation Trust Funds (Lottery)</b>	\$ -	
2-8	<b>Highway Users Tax Funds (HUTF)</b>	\$ -	
2-9	<b>Other (specify):</b>	\$ -	
2-10	<b>Charges for services</b>	\$ -	
2-11	<b>Fines and forfeits</b>	\$ -	
2-12	<b>Special assessments</b>	\$ -	
2-13	<b>Investment income</b>	\$ 395	
2-14	<b>Charges for utility services</b>	\$ -	
2-15	<b>Debt proceeds</b> (should agree to table 4-4, column 'Issued during year')	\$ -	
2-16	<b>Lease proceeds</b>	\$ -	
2-17	<b>Developer Advances received</b> (should agree to table 4-4, column 'Issued during year')	\$ -	
2-18	<b>Proceeds from sale of capital assets</b>	\$ -	
2-19	<b>Fire and police pension</b>	\$ -	
2-20	<b>Donations</b>	\$ -	
2-21	<b>Other (specify): Lot Sales &amp; Misc Income</b>	\$ 621	
2-22	<b>Capital Credits</b>	\$ -	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) <b>TOTAL REVENUES</b>	\$ 12,924	

## PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar	Please use this space to provide any necessary explanations
3-1	<b>Administrative</b>	\$ -	
3-2	<b>Salaries</b>	\$ -	
3-3	<b>Payroll taxes</b>	\$ -	
3-4	<b>Contract services</b>	\$ -	
3-5	<b>Employee benefits</b>	\$ -	
3-6	<b>Insurance</b>	\$ 185	
3-7	<b>Accounting and legal fees</b>	\$ 850	
3-8	<b>Repair and maintenance</b>	\$ 50	
3-9	<b>Supplies</b>	\$ 35	
3-10	<b>Utilities and telephone</b>	\$ -	
3-11	<b>Fire/Police</b>	\$ -	
3-12	<b>Streets and highways</b>	\$ -	
3-13	<b>Public health</b>	\$ -	
3-14	<b>Capital outlay</b>	\$ -	
3-15	<b>Utility operations</b>	\$ -	
3-16	<b>Culture and recreation</b>	\$ -	
3-17	<b>Debt service principal</b> (should agree to table 4-4, column 'Retired during year')	\$ -	
3-18	<b>Debt service interest</b>	\$ -	
3-19	<b>Repayment of Developer Advance Principal</b> (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	<b>Repayment of Developer Advance Interest</b>	\$ -	
3-21	<b>Contribution to pension plan</b>	\$ -	
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b>	\$ -	
3-23	<b>Other (specify): Bank Fees</b>	\$ 23	
3-24	<b>Miscellaneous</b>	\$ 319	
3-25	<b>Rent</b>	\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) <b>TOTAL EXPENDITURES/EXPENSES</b>	\$ 1,462	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) 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? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, <b>MUST</b> explain below: <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: <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: <small>(please only include principal amounts) (enter all amounts as positive numbers)</small>	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</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 as of its fiscal year-end? How much? <span style="float: right;">\$ -</span> Date the debt was authorized: <span style="float: right;">_____</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>NEW</b> 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? <span style="float: right;">\$ -</span> Date of the most recent Service Plan: <span style="float: right;">_____</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9 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? <span style="float: right;">\$ -</span>	<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	\$ 52,256	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 52,256</b>
5-3 Investments (if investment is a mutual fund, please list underlying investments):		
_____	\$ -	
_____	\$ -	
_____	\$ -	
_____	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 52,256</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"/>

Part 5 - 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?<br><i>(If 'No' is checked, skip the rest of Part 6)</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- |     |   |                                     |                          |
|-----|---|-------------------------------------|--------------------------|
|     |   | 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, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$ 5,315	\$ -	\$ -	\$ 5,315
Buildings	\$ 8,707	\$ -	\$ -	\$ 8,707
Machinery and equipment	\$ 16,514	\$ -	\$ -	\$ 16,514
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 30,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,536</b>

\*Must agree to prior year-end balance

^Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

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? | <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.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

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.?<br>If no, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- |     |   |                                     |                          |                          |
|-----|---|-------------------------------------|--------------------------|--------------------------|
|     |   | 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, <b>MUST</b> explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If yes: Please indicate the amount appropriated for each fund separately for the year reported  
(Please make sure each individual fund's appropriation agrees to how the budget was adopted.  
Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$23,004.00

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

Please answer the following question by marking in the appropriate box.

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

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

Part 9 - If no, MUST use this space to provide any explanations

## PART 10 - GENERAL INFORMATION

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

- |   |   |                                 |   |
|---|---|---------------------------------|---|
| <b>10-1</b>   | <b>Is this application for a newly formed governmental entity?</b>  | Yes<br><input type="checkbox"/> | No<br><input checked="" type="checkbox"/> |
| If yes: Date of formation: <input style="width: 60%; border: 1px solid black;" type="text"/>        |   |                                 |   |
| <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: <input style="width: 60%; border: 1px solid black;" type="text"/> |   |                                 |   |
| Please list the PRIOR name: <input style="width: 60%; border: 1px solid black;" type="text"/>       |   |                                 |   |

- |             |   |   |                                     |
|-------------|---|---|-------------------------------------|
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b>             | <input type="checkbox"/>  | <input checked="" type="checkbox"/> |
| <b>10-4</b> | <b>Please indicate what services the entity provides:</b> | <input style="width: 60%; border: 1px solid black;" type="text"/> |                                     |

- |   |   |                          |                                     |
|---|---|--------------------------|-------------------------------------|
| <b>10-5</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>10-6</b>   | <b>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.]</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Date filed: <input style="width: 60%; border: 1px solid black;" type="text"/> |   |                          |                                     |

- |  |  |                                     |                          |
|--|--|-------------------------------------|--------------------------|
| <b>10-7</b>  | <b>Does the entity have a certified mill levy?</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts): |  |                                     |                          |

Bond redemption mills	-
General/other mills	0.270
<b>Total mills</b>	<b>0.270</b>

- |  |   |                                 |                                |  |
|--|---|---------------------------------|--------------------------------|--|
| <b>10-8</b>  | <b>If the entity is a Title 32 Special District formed 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> | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> | N/A<br><input checked="" type="checkbox"/> |
| <input style="width: 90%; border: 1px solid black; margin-top: 5px;" type="text"/> |   |                                 |                                |  |

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

# RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 FOR THE **Eckley Rural Cemetery District**, STATE OF COLORADO.

WHEREAS, the **Board of Directors** of the **Eckley Rural 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 and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenue nor expenditures for the **Eckley Rural Cemetery District** exceeded \$100,000 for Fiscal Year 2024; and

WHEREAS, an application for exemption from audit for the **Eckley Rural Cemetery District** has been prepared by **Samuel B Lewis** an 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 **Eckley Rural Cemetery District** that the application for exemption from audit for the **Eckley Rural Cemetery District** the Fiscal Year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Eckley Rural 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 **Eckley Rural Cemetery District** for the fiscal year ended December 31, 2024.

ADOPTED THIS 29th day of March 2025

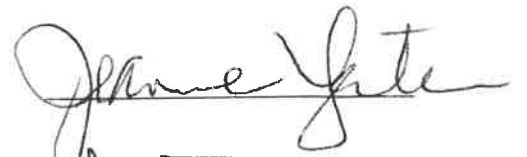
Printed Name of Director

Date Term Expires

Signature

Jeanne Yenter

10-31-26



Jessie Vance

10-31-25



Tyler Shell

10-31-27

