CERTIFICATION OF FINANCIAL REPORT

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES LESS THAN $100,000.

We certify that the following schedules properly present the financial operations of the

Richmond Cemetery District for the

fiscal year ended December 31, 2005.

Board Chairman	2-13-07 Date	435-258-5349 Phone No.
Budget Officer	2-12-07 Date	435-258-2092 Phone No.

Subscribed and sworn to this 12th

day of Feb, 2007.

(Notary Public)

JOE BENSON
Notary Public
State of Utah
My Commission Expires Mar. 01, 2009
910 Hillcrest Ave., Logan, UT 84321

One original copy of this financial report must be kept by the entity at its offices and available for public inspection.
One original copy of this financial report must be sent to:

State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

Peterson
Allred
Jackson
▪ Certified Public Accountants
Business Consultants

To the Board
Richmond City Cemetery District
Richmond, UT 84333

We have compiled the Balance Sheet/Statement of Net Assets of Richmond City Cemetery (a local government unit) as of December 31, 2005, and the related Statement of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the State of Utah information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the State of Utah, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Peterson Allred Jackson

North Logan, UT
January 30, 2007

▪ 2100 North Main, North Logan, Utah 84341
435-752-6441
FAX: 752-6451

RICHMOND CITY CEMETERY

District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than $100,000

For the year ended **December 31, 2005**

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
Assets				
Cash and cash equivalents	$31,716			
Investments	$24,391	$93,989		
Receivables				
Capital Assets				
Land			$29,832	
Building			$8,550	
Improvements Other than Buildings				
Equipment			$20,045	
Less Accumulated Depreciation				
Other:				
Total Assets	$56,107	$93,989	$58,427	
Liabilities				
Accounts Payable				
Interest Payable				
Other:				
Total Liabilities				
Fund Balance / Net Assets				
Restricted				
Reserved for: fixed assets		$0		
Unreserved	$56,107	$93,989		
Ending Fund Balance / Net Assets	$56,107	$93,989		
Tot. Liab. & End. Fund Bal./Net Assets	$56,107	$93,989		

RICHMOND CITY CEMETERY

District

Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than $100,000

For the year ended December 31, 2005

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	**Actual**	**Budget**	**Actual**	
Revenues:					
Taxes: Property Tax	$14,745	$15,847			
Other Taxes					
Fee in Lieu of Taxes	$2,695	$2,194			
Charges for services	$5,000	$13,025			
Interest Income	$1,620	$1,552		$2,292	
Other miscellaneous	$1,625	$200			
Transfers From Other Funds					
Total Revenue	$25,685	$32,818		$2,292	
Expenditures/Expenses:					
Salaries and Benefits	$18,394	$17,819			
Other Operating Expenses	$7,291	$10,593			
Capital Outlay					
Depreciation					
Transfers To Other Funds					
Total Expenditures/Expenses	$25,685	$28,412			
Income or (Loss)		$4,406		$2,292	
Beginning fund balance/Net Assets		$51,701		$91,697	
Ending fund balance/Net Assets		$56,107		$93,989	