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

Garden City Cemetary District for the

fiscal year ended December, 2005.

Randall Hansen	5-19-06	(435)946-2913
Board Chairman	Date	Phone No.
Budget Officer	Date	Phone No.

Subscribed and sworn to this _____

day of _____, 20____.

(Notary Public)

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.

District
Balance Sheet / Statement of Net Assets
For Entities with Total Revenues or Expenditures less than $100,000

For the year ended 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	$ 60,547			
Investments				
Receivables				
Capital Assets				
Land				
Building				
Improvements Other than Buildings				
Equipment				
Less Accumulated Depreciation				
Other:				
Total Assets	$ 60,547			
Liabilities				
Accounts Payable	0			
Interest Payable	0			
Other:	0			
Total Liabilities				
Fund Balance / Net Assets				
Restricted				
Reserved for: Fence, General Building, mower	$ 23,018			
Unreserved				
Ending Fund Balance / Net Assets	$ 83,565			
Tot. Liab. & End. Fund Bal./Net Assets	$ 83,565 00			

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 2005

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget 2005	Actual 2005	Budget 2006	Actual	
Revenues:					
Taxes: Property Tax	18,764.00 ~~$25,858.29~~	$25,858.29	$19,557		
Other Taxes					
Fee in Lieu of Taxes					
Charges for services	$6200.00	$6200	750		
Interest Income					
Other miscellaneous					
Total Revenue	$24,964.00	$32,058.29			
Expenditures/Expenses:					
Salaries and Benefits					
Other Operating Expenses		$6743.37	$14,350		
Capital Outlay		4414.00	$5207		
Depreciation					
Total Expenditures/Expenses		$11,157.37	$19,557		
Income or (Loss)		$20,900.92			
Beginning fund balance/Net Assets		$39,645.64			
Ending fund balance/Net Assets		$60,546.56			