

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

CRYSTAL LAKES FIRE PROTECTION DISTRICT
237 BLACKFOOT RD
RED FEATHER LAKES, CO 80545

For the Year Ended
12/31/2019
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

SHIRLA RACE
(702) 245-4497
TREASURER@CLVFD.ORG

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME: **DAVID J. DUNN**
TITLE: **CPA**
FIRM NAME (if applicable): **DAVID J. DUNN, CPA, PC**
ADDRESS: **420 S. HOWES STREET, B-200; FORT COLLINS, CO 80521**
PHONE: **(970) 498-0101**
DATE PREPARED: **3/20/2020**
RELATIONSHIP TO ENTITY: **NONE**

PREPARER (SIGNATURE REQUIRED)



3/26/20

Has the entity filed for, or 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.]

YES	NO	If Yes, date filed:
□	□	

P

RECEIVED
Office of the State Auditor
April 1, 2020

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES **MORE THAN \$100,000 BUT NOT MORE THAN \$750,000**

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS.

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS.

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottotitles/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- * Has the preparer signed the application?
- * Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- * Has the application been PERSONALLY reviewed and approved by the governing body?
- * Are all sections of the form complete, including responses to all of the questions?
- * Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- * Will this application be submitted via Fax or Email?
 - o If yes, have you read and understand the new Electronic Signature Policy? See [here](#) new policy
 - or--
 - o Have you included a resolution?
 - o Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
 - o Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- * Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - o If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new [web portal](#). Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSA LG Web Portal](#)

FILING METHODS

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal: <https://apps.leg.co.gov/osa/lg>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

FAX: 303-869-3061

EMAIL: osa.lg@state.co.us

QUESTIONS? 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		GENERAL	DEBT SERVICE		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 172,981	\$ 7,572	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 48,432	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 7,572	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -
1-5	PROPERTY TAXES RECEIVABLE	\$ 123,780	\$ 99,024		\$ -	\$ -
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 352,765	\$ 106,596	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 352,765	\$ 106,596	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ 7,572	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ 7,572	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ 7,572	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 123,780	\$ 99,024	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
Fund Balance				Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted - EMERGENCY	\$ 7,000	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed - CAPITAL EXPENDITURES	\$ 48,432	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 173,553	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 228,985	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 352,765	\$ 106,596	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL	DEBT SERVICE		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [Include mills levied in Question 10-6]	\$ 106,095	\$ 83,360	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 16,392	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 122,487	\$ 83,360	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 15,226	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 3,127	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 1,607	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ 28,000	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 170,447	\$ 83,360	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 170,447	\$ 83,360	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 253,807

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL	DEBT SERVICE		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 131,284	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 70,000	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 18,595	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 131,284	\$ 88,595	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENSES			\$ 219,879
3-23	Interfund Transfers (in)	\$ -	\$ (100)	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers out	\$ 100	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ 100	\$ (100)	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES			TOTAL GAAP RECONCILING ITEMS			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 39,063	\$ (5,135)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 189,922	\$ 5,135	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 228,985	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ 620,000	\$ -	\$ 70,000	\$ 550,000
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 620,000	\$ -	\$ 70,000	\$ 550,000

*must agree 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? YES NO
- If yes: How much? \$ -
- If yes: Date the debt was authorized: NA
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
- If yes: How much? NA
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
- If yes: What is the amount outstanding? NA
- 4-8 Does the entity have any lease agreements? YES NO
- 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? YES NO
- What are the annual lease payments? NA

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	\$ 180,553	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 180,553
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 COLOTRUST	\$ 48,432	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 48,432
TOTAL CASH AND INVESTMENTS		\$ 228,985

Please use this space to provide any explanations or comments:

- Please answer the following question by marking in the appropriate box
- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A
- 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.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized 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 Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 13,500	\$ -	\$ -	\$ 13,500
Buildings	\$ 861,192	\$ -	\$ -	\$ 861,192
Machinery and equipment	\$ 516,743	\$ -	\$ 75,200	\$ 441,543
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (384,389)	\$ (74,500)	\$ (40,889)	\$ (418,000)
TOTAL	\$ 1,007,046	\$ (74,500)	\$ 34,311	\$ 898,235

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO
- If yes: Who administers the plan? FPPA

ON 1/2/20, FPPA REPORTED A \$4,050 - 2019 STATE MATCHING FUND CONTRIBUTION FROM THE STATE OF COLORADO DEPARTMENT OF LOCAL AFFAIRS.

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 10,000
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 10,000

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 400

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	x	"	"	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? if no, MUST explain:	x	"	"	

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
GENERAL	\$ 345,930
DEBT SERVICE	\$ 89,000
	\$ -
	\$ -

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet	x	"	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?	x	"	
If yes: Date of formation: <input type="text"/>				
10-2	Has the entity changed its name in the past or current year?	"	"	
If Yes: NEW name <input type="text"/>				
PRIOR name <input type="text"/>				
10-3	Is the entity a metropolitan district?	"	"	
10-4	Please indicate what services the entity provides:			
<input type="text" value="FIRE PROTECTION/SUPPRESSION"/>				
10-5	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:				
<input type="text" value="VARIOUS SURROUNDING FIRE DEPARTMENTS - MUTUAL AID SERVICE"/>				
10-6	Does the entity have a certified mill levy?	x	"	
If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):				
	Bond Redemption mills	4.000		
	General/Other mills	5.000		
	Total mills	9.000		

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

OSA USE ONLY

Entity Wide:		General Fund			Governmental Funds		Notes
Unrestricted Cash & Investments	\$	228,985	Unrestricted Fund Balan	\$	221,985	Total Tax Revenue	\$ 205,847
Current Liabilities	\$	7,572	Total Fund Balance	\$	228,985	Revenue Paying Debt Service	\$ 83,360
Deferred Inflow	\$	222,804	PY Fund Balance	\$	189,822	Total Revenue	\$ 253,807
			Total Revenue	\$	170,447	Total Debt Service Principal	\$ 70,000
			Total Expenditures	\$	131,284	Total Debt Service Interest	\$ 18,585
			Interfund In	\$	-		
Governmental			Interfund Out	\$	100	Enterprise Funds	
Total Cash & Investments	\$	228,985	Proprietary	\$		Net Position	-
Transfers In	\$	-	Current Assets	\$		- PY Net Position	-
Transfers Out	\$	-	Deferred Outflow	\$		- Government-Wide	
Property Tax	\$	189,455	Current Liabilities	\$		- Total Outstanding Debt	\$ 550,000
Debt Service Principal	\$	70,000	Deferred Inflow	\$		- Authorized but Unissued	-
Total Expenditures	\$	219,879	Cash & Investments	\$		- Year Authorized	NA
Total Developer Advances	\$	28,000	Principal Expense	\$			
Total Developer Repayments	\$	-		\$			

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES NO

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

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

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

	Full Name	
1	JANET SAWYER	I, <u>JANET SAWYER</u> , attest that 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>Janet Sawyer</u> Date: <u>3-25-2020</u> My term Expires: <u>2020</u>
2	DONALD G. HASS	I, _____, attest that 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>DONALD G. HASS</u> Date: <u>3-23-20</u> My term Expires: <u>2022</u>
3	Duane Jacoby	I, <u>Donald G. Hass</u> , attest that 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, <u>Duane Jacoby</u> , attest that 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>Duane Jacoby</u> Date: <u>3-23-20</u> My term Expires: <u>2020</u>
5	SHIRLA F. RACE	I, <u>SHIRLA RACE</u> , attest that 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>Shirle F. Race</u> Date: <u>3/23/2020</u> My term Expires: <u>2022</u>
6		I, _____, attest that 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 that 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 EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR THE CRYSTAL LAKES FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Crystal Lakes Fire Board of the Crystal Lakes Fire Protection District wishes to claim exemption from audit requirements of section 29-1-603. C.R.S.; and

WHEREAS, Section 29-1-603 C.R.S. states that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 23-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Crystal Lakes Fire Protection District exceed \$500,000 for fiscal year 2019; and

Whereas, an application for exemption from audit for Crystal Lakes Fire Protection District has been prepared by David J. Dunn, CPA,PC, an independent accountant with knowledge of government accounting; and

Whereas, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved by the Crystal Lakes Fire board of the Crystal Lakes Fire Protection District the application for exemption from audit for the Crystal Lakes Fire Protection District fiscal year ended December 31,2019, has been reviewed and is hereby approved by the majority of the Crystal Lakes Fire Board of the Crystal Lakes Fire Protection District; that those board members of the Crystal Lakes Fire Board have signified their approval by signing below; and that this resolution shall be attached to, and shall become part of the application for exemption from the audit of the Crystal Lakes Fire Protection District for the year ended December 31, 2019.

ADOPTED THIS 20th DAY OF MARCH, A.D. 2020

Janet Sawyer 2020
Janet Sawyer, President/Chairman

<u>Members of Governing Body:</u>	<u>Date Term expires</u>	<u>Signature</u>
<u>RONALD G. HASS</u>	<u>2022</u>	<u>Ronald G. Hass</u>
<u>Duane Jacoby</u>	<u>2020</u>	<u>Duane Jacoby</u>
<u>SHIRLA RICE</u>	<u>2022</u>	<u>Shirle F. Rice</u>

Crystal Lakes Fire Protection District

General Obligation Bonds, Series 2016

13 Years, Bank Direct Placement - 7 Year Call

Colorado State Bank & Trust - 3.02%

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
06/01/2016	-	-	4,496.44	4,496.44	4,496.44
12/01/2016	60,000.00	3.020%	12,080.00	72,080.00	72,080.00
06/01/2017	-	-	11,174.00	11,174.00	11,174.00
12/01/2017	50,000.00	3.020%	11,174.00	61,174.00	61,174.00
06/01/2018	-	-	10,419.00	10,419.00	10,419.00
12/01/2018	55,000.00	3.020%	10,419.00	65,419.00	65,419.00
06/01/2019	-	-	9,588.50	9,588.50	9,588.50
12/01/2019	55,000.00	3.020%	9,588.50	64,588.50	64,588.50
06/01/2020	-	-	8,758.00	8,758.00	8,758.00
12/01/2020	55,000.00	3.020%	8,758.00	63,758.00	63,758.00
06/01/2021	-	-	7,927.50	7,927.50	7,927.50
12/01/2021	60,000.00	3.020%	7,927.50	67,927.50	67,927.50
06/01/2022	-	-	7,021.50	7,021.50	7,021.50
12/01/2022	60,000.00	3.020%	7,021.50	67,021.50	67,021.50
06/01/2023	-	-	6,115.50	6,115.50	6,115.50
12/01/2023	60,000.00	3.020%	6,115.50	66,115.50	66,115.50
06/01/2024	-	-	5,209.50	5,209.50	5,209.50
12/01/2024	65,000.00	3.020%	5,209.50	70,209.50	70,209.50
06/01/2025	-	-	4,228.00	4,228.00	4,228.00
12/01/2025	65,000.00	3.020%	4,228.00	69,228.00	69,228.00
06/01/2026	-	-	3,246.50	3,246.50	3,246.50
12/01/2026	70,000.00	3.020%	3,246.50	73,246.50	73,246.50
06/01/2027	-	-	2,189.50	2,189.50	2,189.50
12/01/2027	70,000.00	3.020%	2,189.50	72,189.50	72,189.50
06/01/2028	-	-	1,132.50	1,132.50	1,132.50
12/01/2028	75,000.00	3.020%	1,132.50	76,132.50	76,132.50
Total	\$800,000.00	-	\$170,596.44	\$970,596.44	\$970,596.44

