

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

CRYSTAL LAKES FIRE PROTECTION DISTRICT
237 BLACKFOOT RD
RED FEATHER LAKES, CO 80545
SHIRLA RACE
97020245-4497
TREASURER@CLVFD.ORG

For the Year Ended
12/31/2021
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

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	3.22.22
RELATIONSHIP TO ENTITY	NONE

PREPARER (SIGNATURE REQUIRED)

[Handwritten Signature] CPA P.C.

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:
-	?	



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	\$ 122,298	\$ 7,779	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 123,953	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 7,672	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 142,809	\$ 114,247	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -
1-6		\$ -	\$ -		\$ -	\$ -
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	\$ 396,732	\$ 122,026	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 396,732	\$ 122,026	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ 142,809	\$ 114,247	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ 7,672	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 142,809	\$ 121,919	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 142,809	\$ 121,919	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted - EMERGENCIES/ DEBT SERVICE	\$ 9,500	\$ 107	Emergency Reserves	\$ -	\$ -
1-34	Committed - CAPITAL EXPENDITURES	\$ 123,957	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned - GRANT EXPENDITURES	\$ 13,895	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 106,571	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 253,923	\$ 107	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 396,732	\$ 122,026	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 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]	\$ 124,296	\$ 99,857	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 16,914	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue - INTEREST ON DELQ TAXES	\$ 491	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 141,701	\$ 99,857	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	\$ 25,166	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ 124,923	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 4,099	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 122	\$ -	Interest/Investment Income	\$ -	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ 1,500	\$ -	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	\$ 297,511	\$ 99,857	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	\$ 297,511	\$ 99,857	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ 397,368	

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	\$ 26,023	\$ 1,963	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 84,795	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 10,000	\$ -	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	\$ 134,952	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ 175,000	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ 14,100	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	\$ 255,770	\$ 191,063	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			\$ 446,833
3-23	Interfund Transfers (In)	\$ -	\$ (90,000)	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers out	\$ 90,000	\$ -	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)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 90,000	\$ (90,000)				
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (48,259)	\$ (1,206)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 302,182	\$ 1,313	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 Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 253,923	\$ 107	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	

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	\$ 470,000	\$ -	\$ 175,000	\$ 295,000
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 470,000	\$ -	\$ 175,000	\$ 295,000

*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 [Section 29-1-605(2) C.R.S.]? YES NO

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? \$ -

4-8 Does the entity have any lease agreements? YES NO

If yes: What is being leased? NA

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

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 130,077	
5-2	Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS			\$ 130,077
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	COLOTRUST	\$ 123,954	
		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS			\$ 123,954
TOTAL CASH AND INVESTMENTS			\$ 254,031

Please answer the following question by marking in the appropriate box

4-9 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 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:	a	b	c	
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	a	b	c	

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL	\$ 301,959
DEBT SERVICE	\$ 108,000
	\$ -
	\$ -

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)]? <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>	a	b	

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? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	a	b	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 400px; height: 20px;" type="text"/> PRIOR name <input style="width: 400px; height: 20px;" type="text"/>	a	b	
10-3 Is the entity a metropolitan district?	a	b	
10-4 Please indicate what services the entity provides: <input style="width: 450px; height: 20px;" type="text" value="FIRE PROTECTION/SUPPRESSION"/>	a	b	
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 style="width: 450px; height: 20px;" type="text" value="VARIOUS SURROUNDING FIRE DEPARTMENTS - MUTUAL AID SERVICE"/>	a	b	
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	a	b	

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	\$	254,031	Unrestricted Fund Balan \$	244,423	Total Tax Revenue	\$ 241,558
Current Liabilities	\$	264,728	Total Fund Balance \$	253,923	Revenue Paying Debt Service	\$ 99,857
Deferred Inflow	\$	-	PY Fund Balance \$	302,182	Total Revenue	\$ 397,368
			Total Revenue \$	297,511	Total Debt Service Principal	\$ 175,000
			Total Expenditures \$	255,770	Total Debt Service Interest	\$ 14,100
			Interfund In \$	-		
Governmental			Interfund Out \$	90,000	Enterprise Funds	
Total Cash & Investments	\$	254,030	Proprietary		Net Position	\$ -
Transfers In	\$	-	- Current Assets	\$	- PY Net Position	\$ -
Transfers Out	\$	-	Deferred Outflow	\$	- Government-Wide	
Property Tax	\$	224,153	Current Liabilities	\$	- Total Outstanding Debt	\$ 295,000
Debt Service Principal	\$	175,000	Deferred Inflow	\$	- Authorized but Unissued	\$ -
Total Expenditures	\$	446,833	Cash & Investments	\$	- Year Authorized	NA
Total Developer Advances	\$	1,500	Principal Expense	\$		
Total Developer Repayments	\$	-				

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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

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	Signature	Date	My term Expires
1	DONALD HASS	<i>Donald Hass</i>	3/24/22	5/2022
2	JAMES KUBICHEK	<i>James Kubichuk</i>	3/24/22	5/2022
3	JODY RANDOL	<i>Jody Randol</i>	3/24/22	5/2022
4	HAROLD ALEXANDER	<i>Harold Alexander</i>	3/24/22	5/2022
5	SHIRLA RACE	<i>Shirla Race</i>	3/24/22	5/2022
6				
7				

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 2021 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 2021; 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 31,2021, 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, 2021.

ADOPTED THIS 17th DAY OF MARCH, A.D. 2022

Donald Hass 5/2022 Donald Hass

Donald Hass, President/Chairman

<u>Members of Governing Body:</u>	<u>Date Term expires</u>	<u>Signature</u>
<u>Shirla Race</u>	5/2022	<u>Shirla Race</u>
<u>Jody Randol</u>	5/2023	<u>Jody Randol</u>
<u>Jim Kubichek</u>	5/2022	<u>Jim Kubichek</u>
<u>Harold Alexander</u>	5/2022	<u>Harold Alexander</u>