

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**

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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

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

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

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 electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new policy [here](#)
 - or--
 - Have you included a resolution?
 - Does the resolution state that the governing body **PERSONALLY** reviewed and approved the resolution in an open public meeting?
 - 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.)
- 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/lga>

MAIL:

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

QUESTIONS? Email: osa.lg@coleg.gov or Phone: 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**.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS

CROOK FIRE PROTECTION DISTRICT
 105 1ST STREET
 PO BOX 98
 CROOK, CO 80726
 LYNDEY D. GRAVES, CPA
 970-597-0783
 LYNDEY@NUMBERSCPA.COM

For the Year Ended
 12/31/22
 or fiscal year ended:

CONTACT PERSON
 PHONE
 EMAIL

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 expenditures are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME: LYNDEY D. GRAVES
 TITLE: CPA
 FIRM NAME (if applicable): GRAVES CONSULTING LLC
 ADDRESS: 6190 STANDAAGE PL - KEARNEY, NE 68845
 PHONE: 970-597-0783
 DATE PREPARED: 3/8/23
 RELATIONSHIP TO ENTITY: CPA

PREPARER (SIGNATURE REQUIRED)

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		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	Fund*	Fund*	Fund*	
Assets						
1-1	Cash & Cash Equivalents	\$ 588,877	\$ -	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 2,297	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 268,284	\$ -	\$ -	\$ -	
	All Other Assets (specify...)					
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ -	
1-7		\$ -	\$ -	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	\$ -	
1-11	(add lines 1-1 through 1-10)	\$ 859,458	\$ -	\$ -	\$ -	
	TOTAL ASSETS					
Deferred Outflows of Resources:						
1-12	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13)	\$ -	\$ -	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 859,458	\$ -	\$ -	\$ -	
Liabilities						
1-16	Accounts Payable	\$ 7,430	\$ -	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ 473	\$ -	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20)	\$ 7,903	\$ -	\$ -	\$ -	
1-22	All Other Liabilities (specify...)	\$ -	\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	\$ -	
1-27	(add lines 1-21 through 1-26)	\$ 7,903	\$ -	\$ -	\$ -	
	TOTAL LIABILITIES					
Deferred Inflows of Resources:						
1-28	Deferred Property Taxes	\$ 268,284	\$ -	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29)	\$ 268,284	\$ -	\$ -	\$ -	
	TOTAL DEFERRED INFLOWS					
Fund Balance						
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	
1-33	Restricted (specify...), EMERGENCY RESERVE	\$ 13,841	\$ -	\$ -	\$ -	
1-34	Committed (specify...)	\$ -	\$ -	\$ -	\$ -	
1-35	Assigned (specify...)	\$ -	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ 569,430	\$ -	\$ -	\$ -	
1-37	(add lines 1-31 through 1-36)	\$ 583,271	\$ -	\$ -	\$ -	
	TOTAL FUND BALANCE					
1-38	(add lines 1-27, 1-30 and 1-37)	\$ 859,458	\$ -	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE					

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds
		GENERAL FUND	Fund*	
Tax Revenue				
2-1	Property (include mills levied in Question 10-6)	\$ 274,941	\$ -	\$ -
2-2	Specific Ownership	\$ 29,266	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -
2-5		\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ 304,207	\$ -	\$ -
		TOTAL TAX REVENUE		
2-9	Licenses and Permits	\$ -	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -
2-14	Grants	\$ 9,000	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ 119,600	\$ -	\$ -
2-17	Rental Income	\$ 927	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 352	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -
2-22	All Other (specify...): PATRONAGE/REFUNDS	\$ 311	\$ -	\$ -
2-23		\$ -	\$ -	\$ -
2-24	Add lines 2-8 through 2-23	\$ 434,397	\$ -	\$ -
		TOTAL REVENUES		
Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -
2-28	Other (specify...):	\$ -	\$ -	\$ -
2-29	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -
		TOTAL OTHER FINANCING SOURCES		
2-30	Add lines 2-24 and 2-29	\$ 434,397	\$ -	\$ -
		TOTAL REVENUES AND OTHER FINANCING SOURCES		
		GRAND TOTALS		
		\$ 434,397	\$ -	\$ 434,397

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

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - \$100, 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	
		GENERAL FUND	Fund*		Fund*	Fund*
Expenditures						
3-1	General Government	\$	57,192	\$	-	-
3-2	Judicial	\$	-	\$	-	-
3-3	Law Enforcement	\$	-	\$	-	-
3-4	Fire	\$	330,677	\$	-	-
3-5	Highways & Streets	\$	-	\$	-	-
3-6	Solid Waste	\$	-	\$	-	-
3-7	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-	-
3-8	Health	\$	-	\$	-	-
3-9	Culture and Recreation	\$	-	\$	-	-
3-10	Transfers to other districts	\$	-	\$	-	-
3-11	Other [specify...]:	\$	-	\$	-	-
3-12		\$	-	\$	-	-
3-13		\$	-	\$	-	-
3-14	Capital Outlay	\$	36,020	\$	-	-
	Debt Service	\$	-	\$	-	-
3-15	Principal (should match amount in 4-4)	\$	36,643	\$	-	-
3-16	Interest	\$	829	\$	-	-
3-17	Bond Issuance Costs	\$	-	\$	-	-
3-18	Developer Principal Repayments	\$	-	\$	-	-
3-19	Developer Interest Repayments	\$	-	\$	-	-
3-20	All Other [specify...]:	\$	-	\$	-	-
3-21		\$	-	\$	-	-
3-22	Add lines 3-1 through 3-21	\$	461,361	\$	-	-
	TOTAL EXPENDITURES	\$		\$		
3-23	Interfund Transfers (In)	\$	-	\$	-	-
3-24	Interfund Transfers Out	\$	-	\$	-	-
3-25	Other Expenditures (Revenues):	\$	-	\$	-	-
3-26		\$	-	\$	-	-
3-27		\$	-	\$	-	-
3-28		\$	-	\$	-	-
3-29	(Add lines 3-23 through 3-28)	\$	-	\$	-	-
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$		\$		
3-30	Excess (Deficiency) of Revenues and Other Financing Sources	\$	-	\$	-	-
	Over (Under) Expenditures	\$	(25,964)	\$	-	-
	Line 2-30, less line 3-22, less line 3-29	\$		\$		
3-31	Fund Balance, January 1 from December 31 prior year report	\$	610,235	\$	-	-
3-32	Prior Period Adjustment (MUST explain)	\$	-	\$	-	-
3-33	Fund Balance, December 31	\$	583,271	\$	-	-
	Sum of Lines 3-30, 3-31, and 3-32	\$		\$		
	This total should be the same as line 1-37.	\$		\$		
GRAND TOTAL		\$		\$		
		\$	461,361	\$		

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.

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	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ 61,793	\$ -	\$ 36,643	\$ 25,150
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 61,793	\$ -	\$ 36,643	\$ 25,150

*must agree to prior year ending balance

- 4-5 Please answer the following questions by marking the appropriate boxes. YES NO
- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? \$ -
- Date the debt was authorized: _____
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
- If yes: How much? \$ -
- 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? AMBULANCE
- What is the original date of the lease? 8/25/20
- Number of years of lease? 3
- Is the lease subject to annual appropriation? YES NO
- What are the annual lease payments? \$ 37,472

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts

	AMOUNT	TOTAL
	\$ 588,877	
	\$ -	
TOTAL CASH DEPOSITS	\$ -	\$ 588,877

5-2 Certificates of deposit

Investments (if investment is a mutual fund, please list underlying investments):

	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL CASH AND INVESTMENTS	\$ -	\$ 588,877

- 5-3 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A
- 5-4 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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

YES

NO

Please answer the following question by marking in the appropriate box

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 & Right-to-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
Land	\$ 2,600	\$ -	\$ -	\$ 2,600
Buildings	\$ 1,268,922	\$ -	\$ -	\$ 1,268,922
Machinery and equipment	\$ 1,419,500	\$ 36,020	\$ -	\$ 1,455,520
Furniture and fixtures	\$ 22,712	\$ -	\$ -	\$ 22,712
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ (984,989)	\$ (136,592)	\$ -	\$ (1,121,581)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 1,728,745	\$ (100,572)	\$ -	\$ 1,628,173
TOTAL	\$	\$	\$	\$

6-4 Complete the following Capital & Right-to-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$	\$	\$	\$

* Must agree to prior year-end balance
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES

NO

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

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

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 20,000
State contribution amount:	\$ 9,000
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 29,000
	\$ 250

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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: 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, MUST explain: YES NO

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND - 2022 EXPENDITURES BUDGETED	\$ 415,370
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))? YES NO

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.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

10-1 Is this application for a newly formed governmental entity? YES NO

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year? YES NO

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes: List the name of the other governmental entity and the services provided:

LOGAN COUNTY PROVIDES DISPATCH SERVICES FOR THE DISTRICT

10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	7.000
Total mills	7.000

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	\$	588,877	569,430	304,207
Current Liabilities	\$	7,903	583,271	434,397
Deferred Inflow	\$	268,284	610,235	434,397
			434,397	36,643
			461,361	829
Governmental				
Total Cash & Investments	\$	588,877	-	-
Transfers In	\$	-	-	-
Transfers Out	\$	-	-	-
Property Tax	\$	274,941	-	-
Debt Service Principal	\$	36,643	-	25,150
Total Expenditures	\$	461,361	-	-
Total Developer Advances	\$	-	-	1/0/00
Total Developer Repayments	\$	-	-	-

PART 12 - GOVERNING BODY APPROVAL

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 the 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.

1	Full Name MIKE SCHUPPE	I, <u>Mike Schuppe</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Mike Schuppe</u> Date: <u>3/13/23</u> My term Expires: <u>2023</u>
2	Full Name CHAD LANGE	I, <u>Chad Lange</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Chad Lange</u> Date: <u>3/13/23</u> My term Expires: <u>2023</u>
3	Full Name JON WILLIS	I, <u>Jon Willis</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Jon Willis</u> Date: <u>3/13/23</u> My term Expires: <u>2023</u>
4	Full Name JOE MARICK	I, <u>Joe Marick</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Joe Marick</u> Date: <u>3/13/23</u> My term Expires: <u>2023</u>
5	Full Name NICK LUECK	I, <u>Nick Lueck</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>Nick Lueck</u> Date: <u>3/13/23</u> My term Expires: <u>2023</u>
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION FOR EXEMPTION FROM AUDIT
(PURSUANT TO SECTION 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 FOR THE **CROOK FIRE PROTECTION DISTRICT**, STATE OF COLORADO.

WHEREAS, the **BOARD OF DIRECTORS** of the **CROOK FIRE PROTECTION 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 fifty thousand dollars may, with the approval of the State Auditor, be exemption from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures from **CROOK FIRE PROTECTION DISTRICT** exceed \$750,000 for fiscal year 2022; and

WHEREAS, an application for exemption from audit for **CROOK FIRE PROTECTION DISTRICT** has been prepared by **LYNDSEY D. GRAVES, CPA**, an independent 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 **CROOK FIRE PROTECTION DISTRICT** that the application for exemption for audit for the Fiscal Year ended December 31, 2022, has been personally reviewed and is hereby approved by a majority of the **BOARD OF DIRECTORS** of the **CROOK FIRE PROTECTION DISTRICT**; that those member 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 **CROOK FIRE PROTECTION DISTRICT** for the fiscal year ended December 31, 2022.

Adopted this 13th day of March, AD 2023.



(PRESIDENT)

ATTEST:



(DIRECTOR)

ATTACHMENT 1 TO
GOVERNMENTAL LEASE-PURCHASE AGREEMENT NO. 003-0796644-300 DATED AS OF August 25, 2020

LEASE PAYMENT SCHEDULE

LESSOR: TCF National Bank

LESSEE: Crook Fire Protection District

COMMENCEMENT DATE*: _____

INTEREST RATE: 3.50%

PAYMENT FREQUENCY: Monthly

The first Lease Payment shall be due in arrears on the date that is one month after the Commencement Date, and subsequent Lease Payments shall be due monthly on the same day of each month thereafter until paid in full.

Payment Number	Rental Payment	Interest Portion	Principal Portion	Purchase Price
1	\$3,122.69	\$310.83	\$ 2,811.86	\$ 105,832.28
2	\$3,122.69	\$302.62	\$ 2,820.07	\$ 102,955.81
3	\$3,122.69	\$294.40	\$ 2,828.29	\$ 100,070.96
4	\$3,122.69	\$286.15	\$ 2,836.54	\$ 97,177.68
5	\$3,122.69	\$277.88	\$ 2,844.81	\$ 94,275.98
6	\$3,122.69	\$269.58	\$ 2,853.11	\$ 91,365.81
7	\$3,122.69	\$261.26	\$ 2,861.43	\$ 88,447.15
8	\$3,122.69	\$252.91	\$ 2,869.78	\$ 85,519.97
9	\$3,122.69	\$244.54	\$ 2,878.15	\$ 82,584.26
10	\$3,122.69	\$236.15	\$ 2,886.54	\$ 79,639.99
11	\$3,122.69	\$227.73	\$ 2,894.96	\$ 76,687.13
12	\$3,122.69	\$219.29	\$ 2,903.40	\$ 73,725.66
13	\$3,122.69	\$210.82	\$ 2,911.87	\$ 70,755.55
14	\$3,122.69	\$202.32	\$ 2,920.37	\$ 67,776.78
15	\$3,122.69	\$193.81	\$ 2,928.88	\$ 64,789.32
16	\$3,122.69	\$185.26	\$ 2,937.43	\$ 61,793.14
17	\$3,122.69	\$176.70	\$ 2,945.99	\$ 58,788.23
18	\$3,122.69	\$168.10	\$ 2,954.59	\$ 55,774.55
19	\$3,122.69	\$159.49	\$ 2,963.20	\$ 52,752.08
20	\$3,122.69	\$150.84	\$ 2,971.85	\$ 49,720.80
21	\$3,122.69	\$142.18	\$ 2,980.51	\$ 46,680.68
22	\$3,122.69	\$133.48	\$ 2,989.21	\$ 43,631.68
23	\$3,122.69	\$124.76	\$ 2,997.93	\$ 40,573.79
24	\$3,122.69	\$116.02	\$ 3,006.67	\$ 37,506.99
25	\$3,122.69	\$107.25	\$ 3,015.44	\$ 34,431.24
26	\$3,122.69	\$98.46	\$ 3,024.23	\$ 31,346.53
27	\$3,122.69	\$89.63	\$ 3,033.06	\$ 28,252.81
28	\$3,122.69	\$80.79	\$ 3,041.90	\$ 25,150.07
29	\$3,122.69	\$71.92	\$ 3,050.77	\$ 22,038.28
30	\$3,122.69	\$63.02	\$ 3,059.67	\$ 18,917.42
31	\$3,122.69	\$54.09	\$ 3,068.60	\$ 15,787.45
32	\$3,122.69	\$45.14	\$ 3,077.55	\$ 12,648.35
33	\$3,122.69	\$36.17	\$ 3,086.52	\$ 9,500.10
34	\$3,122.69	\$27.17	\$ 3,095.52	\$ 6,342.67
35	\$3,122.69	\$18.14	\$ 3,104.55	\$ 3,176.03
36	\$3,122.69	\$8.94	\$ 3,113.75	\$ -
Grand Totals	\$112,416.84	\$5,847.84	\$ 106,569.00	

