

**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  
12/31/2023  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

ANNE DIRMEYER  
(209) 535-6609  
treasurer1@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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
RELATIONSHIP TO ENTITY

DAVID J DUNN  
CPA  
DAVID J DUNN, CPA PC  
420 S. HOWES STREET; B-200; FORT COLLINS, CO 80521  
(970)-498-0101  
NONE

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED



19-Mar-24

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
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

**P**

3/25

**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*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 180,091	\$ 12,904	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 136,001	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 8,762	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 230,141	\$ 184,112	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]					
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
1-7		\$ -	\$ -	Capital & Right to Use 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) <b>TOTAL ASSETS</b>	\$ 554,995	\$ 197,016	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 554,995	\$ 197,016	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ 230,141	\$ 184,112	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ 8,762	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) <b>TOTAL CURRENT LIABILITIES</b>	\$ 230,141	\$ 192,874	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
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) <b>TOTAL LIABILITIES</b>	\$ 230,141	\$ 192,874	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted - EMERGENCIES/DEBT SERVIGRANTS	\$ 18,829	\$ 4,142	Emergency Reserves	\$ -	\$ -
1-34	Committed - Capital Expenditures	\$ 136,001	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 170,224	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 324,854	\$ 4,142	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 554,995	\$ 197,016	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

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*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 141,627	\$ 112,564	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 18,259	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue - Int on delq taxes:	\$ 514	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 160,400	\$ 112,564	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	\$ 14,109	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 5,173	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 3,493	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 7,925	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	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 <b>TOTAL REVENUES</b>	\$ 191,100	\$ 112,564	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-28 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-30	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 191,100	\$ 112,564	Add lines 2-24 and 2-29 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ 303,664

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*	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 29,475	\$ 2,255	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 67,979	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 20,000	\$ -	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	\$ 38,743	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ 100,000	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ 5,623	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 TOTAL EXPENDITURES	\$ 156,197	\$ 107,878	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	\$ 264,075
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
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) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 34,903	\$ 4,686	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	\$ 289,951	\$ (544)	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.	\$ 324,854	\$ 4,142	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	\$ 190,000	\$ -	\$ 100,000	\$ 90,000
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 90,000</b>

**\*\*Subscription Based Information Technology Arrangements**

\*Must agree to prior year-end 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? \$ -  YES       NO

Date the debt was authorized: \_\_\_\_\_

4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO

How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO

What is the amount outstanding? \$ -

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

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? \$ -

## 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	\$ 192,995	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 192,995</b>
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>		
5-3 COLOTRUST	\$ 136,001	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 136,001</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 328,996</b>

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

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 AND RIGHT-TO-USE 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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ 13,500	\$ -	\$ -	\$ 13,500
Buildings	\$ 879,005	\$ 16,742	\$ -	\$ 895,747
Machinery and equipment	\$ 624,366	\$ 22,000	\$ -	\$ 646,366
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (613,500)	\$ (80,000)	\$ -	\$ (693,500)
<b>TOTAL</b>	<b>\$ 903,371</b>	<b>\$ (41,258)</b>	<b>\$ -</b>	<b>\$ 862,113</b>

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 & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* 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 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 FPPA  NO

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 20,000
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ 20,000</b>
What is the monthly benefit paid for 20 years of service per retirees 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, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
If yes: Please indicate the amount appropriated for each fund separately for the year reported															
<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #cccccc;"> <th style="text-align: left; padding: 5px;">Governmental/Proprietary Fund Name</th> <th style="text-align: left; padding: 5px;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">GENERAL FUND</td> <td style="padding: 5px;">\$ 194,801</td> </tr> <tr> <td style="padding: 5px;">DEBT SERVICE FUND</td> <td style="padding: 5px;">\$ 112,703</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">\$ -</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">\$ -</td> </tr> </tbody> </table>		Governmental/Proprietary Fund Name	Total Appropriations By Fund	GENERAL FUND	\$ 194,801	DEBT SERVICE FUND	\$ 112,703		\$ -		\$ -				
Governmental/Proprietary Fund Name	Total Appropriations By Fund														
GENERAL FUND	\$ 194,801														
DEBT SERVICE FUND	\$ 112,703														
	\$ -														
	\$ -														

## 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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.				

## 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Date of formation: <input style="width: 150px; height: 25px;" type="text"/>									
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If Yes: NEW name <input style="width: 400px; height: 25px;" type="text"/>									
PRIOR name <input style="width: 400px; height: 25px;" type="text"/>									
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-4	Please indicate what services the entity provides:								
<input style="width: 450px; height: 25px;" type="text" value="FIRE PROTECTION/SUPPRESSION"/>									
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided:									
<input style="width: 450px; height: 25px;" type="text" value="VARIOUS SURROUNDING FIRE DEPARTMENTS - MUTUAL AID SERVICE"/>									
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):									
<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tbody> <tr> <td style="padding: 5px;">Bond Redemption mills</td> <td style="text-align: right; padding: 5px;">4.000</td> </tr> <tr> <td style="padding: 5px;">General/Other mills</td> <td style="text-align: right; padding: 5px;">5.000</td> </tr> <tr style="background-color: #004a7c; color: white;"> <td style="padding: 5px;"><b>Total mills</b></td> <td style="text-align: right; padding: 5px;"><b>9.000</b></td> </tr> </tbody> </table>		Bond Redemption mills	4.000	General/Other mills	5.000	<b>Total mills</b>	<b>9.000</b>		
Bond Redemption mills	4.000								
General/Other mills	5.000								
<b>Total mills</b>	<b>9.000</b>								
		YES	NO	N/A					
10-7	<b>NEW 2023!</b> If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>					

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$ 328,996	Unrestricted Fund Balan	\$ 306,225	Total Tax Revenue	\$ 272,964	
Current Liabilities	\$ 423,015	Total Fund Balance	\$ 324,854	Revenue Paying Debt Service	\$ 112,564	
Deferred Inflow	\$ -	PY Fund Balance	\$ 289,951	Total Revenue	\$ 303,664	
		Total Revenue	\$ 191,100	Total Debt Service Principal	\$ 100,000	
		Total Expenditures	\$ 156,197	Total Debt Service Interest	\$ 5,623	
				Total Assets	\$ 752,011	
				Total Liabilities	\$ 423,015	
<b>Governmental</b>		Interfund In	\$ -	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ 328,996	Interfund Out	\$ -	Net Position	\$ -	
Transfers In	\$ -	<b>Proprietary</b>		PY Net Position	\$ -	
Transfers Out	\$ -	Current Assets	\$ -	<b>Government-Wide</b>		
Property Tax	\$ 254,191	Deferred Outflow	\$ -	Total Outstanding Debt	\$ 90,000	
Debt Service Principal	\$ 100,000	Current Liabilities	\$ -	Authorized but Unissued	\$ -	
Total Expenditures	\$ 264,075	Deferred Inflow	\$ -	Year Authorized	1/0/1900	
Total Developer Advances	\$ -	Cash & Investments	\$ -			
Total Developer Repayments	\$ -	Principal Expense	\$ -			

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.

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

**A MAJORITY of the members of the governing body must sign below.**

	Full Name	
1	Robin Lauric	I, <u>Robin Lauric</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>Robin Lauric</u> Date: <u>3-21-2024</u> My term Expires: <u>July 2023</u>
2	Susan Vance	I, <u>Susan W. Vance</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>Susan W. Vance</u> Date: <u>03-21-24</u> My term Expires: <u>2025</u>
3	Tamla Blunt	I, <u>Tamla Blunt</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>Tamla Blunt</u> Date: <u>3-21-2024</u> My term Expires: <u>May 2025</u>
4	Todd Cook	I, <u>Todd Cook</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>Todd Cook</u> Date: <u>3/27/2024</u> My term Expires: <u>May 2025</u>
5	Anne Dirmeyer	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: _____
6	Anne Dirmeyer	I, <u>Anne Dirmeyer</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>Anne Dirmeyer</u> Date: <u>3-21-2024</u> 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: _____

# Crystal Lakes Fire Protection District

## Summary of General Obligation Debt

From issuance to December 31., 2023

Year	Outstanding Balance - Start of Year	Scheduled Retirement	Additional Retirements	Debt Issuances	Outstanding Balance - End of Year
2016	\$ -	\$ 60,000	\$ -	\$ (800,000)	\$ (740,000)
2017	\$ (740,000)	\$ 50,000	\$ -	\$ -	\$ (690,000)
2018	\$ (690,000)	\$ 55,000	\$ 15,000	\$ -	\$ (620,000)
2019	\$ (620,000)	\$ 55,000	\$ 15,000	\$ -	\$ (550,000)
2020	\$ (550,000)	\$ 55,000	\$ 25,000	\$ -	\$ (470,000)
2021	\$ (470,000)	\$ 60,000	\$ 115,000	\$ -	\$ (295,000)
2022	\$ (295,000)	\$ 60,000	\$ 45,000	\$ -	\$ (190,000)
2023	\$ (190,000)	\$ 60,000	\$ 40,000	\$ -	\$ (90,000)

**Crystal Lakes Fire Protection District**

*General Obligation Bonds, Series 2016*

*13 Years, Bank Direct Placement - 7 Year Call*

*Colorado State Bank & Trust - 3.02%*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I
12/01/2016	60,000.00	3.020%	16,576.44	76,576.44
12/01/2017	50,000.00	3.020%	22,348.00	72,348.00
12/01/2018	55,000.00	3.020%	20,838.00	75,838.00
12/01/2019	55,000.00	3.020%	19,177.00	74,177.00
12/01/2020	55,000.00	3.020%	17,516.00	72,516.00
12/01/2021	60,000.00	3.020%	15,855.00	75,855.00
12/01/2022	60,000.00	3.020%	14,043.00	74,043.00
12/01/2023	60,000.00	3.020%	12,231.00	72,231.00
12/01/2024	65,000.00	3.020%	10,419.00	75,419.00
12/01/2025	65,000.00	3.020%	8,456.00	73,456.00
12/01/2026	70,000.00	3.020%	6,493.00	76,493.00
12/01/2027	70,000.00	3.020%	4,379.00	74,379.00
12/01/2028	75,000.00	3.020%	2,265.00	77,265.00
<b>Total</b>	<b>\$800,000.00</b>		<b>\$170,596.44</b>	<b>\$970,596.44</b>

**Yield Statistics**

Bond Year Dollars.....	\$5,648.89
Average Life.....	7.061 Years
Average Coupon.....	3.0199999%
Net Interest Cost (NIC).....	3.0199999%
True Interest Cost (TIC).....	3.0204277%
Bond Yield for Arbitrage Purposes.....	3.0204277%
All Inclusive Cost (AIC).....	3.8707142%
IRS Form 8038	
Net Interest Cost.....	3.0199999%
Weighted Average Maturity.....	7.061 Years

CRYSTAL LAKES FIRE PROTECTION DISTRICT  
237 Blackfoot Rd.  
Red Feather Lakes, Colorado 80545

C COPY

**LETTER OF REPRESENTATION**

March 19, 2024

David J. Dunn, CPA, P.C.  
420 South Howes St., B-200  
Fort Collins, CO 80521

Dear Sir:

In connection with the services related to the preparation of our application for exemption from audit for the year ended December 31, 2023 the following is a confirmation of the assertions made to you regarding certain information and disclosure thereof in the application.

- 1). The revenue and expenditure data as presented in the District's 2023 budget to actual summary provided to you represent the actual receipts and disbursements of the District for the year ended December 31, 2023.
- 2). All material receivable and payables of the District as of December 31, 2023 are reflected in the 2023 budget to actual summary provided to you.
- 3). The District prepared an inventory of the major fixed assets of the District as of December 31, 2023 and such inventory has been reconciled in all material respects to the general ledger of the District also at December 31, 2023.
- 4). The District is in compliance with all applicable provisions of the State Constitution including remaining provisions after a vote to exclude the District from the TABOR provisions under Amendment 1, article X, section 20 of the Colorado constitution.
- 5). The District is in compliance with all applicable provisions of the General Obligation Note dated March 24, 2016.

David J. Dunn, CPA, P.C.  
March 19, 2024  
Page 2

- 6). The District has not been informed about any claim that would require accrual or disclosure of same in the application for exemption or one for which could have a material impact on the financial presentations contained in the application as prepared and submitted by you.

By:

CRYSTAL LAKES FIRE PROTECTION DISTRICT

Anne E. Dirmeyer Treasurer

3-20-2024  
Date

RESOLUTION 2024-002  
RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT  
(PURSUANT TO SECTION 29-1-604, C.R.S.)

2023 A.E.D.

A RESOLUTION/ORDINANCE APPROVING EXEMPTION FROM AUDIT FOR FISCAL YEAR ~~2022~~ 2023 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 2023; 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, 2023, 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, 2023.

ADOPTED THIS 21st DAY OF MARCH, A.D. 2024

Robin Lauric *Robin Lauric* 5/2027 \_\_\_\_\_  
Robin Lauric, President/Chairman

<u>Members of Governing Body:</u>	<u>Date Term expires</u>	<u>Signature</u>
<u>Anne Dirmeyer</u>	<u>5/2025</u>	<u><i>Anne Dirmeyer</i></u>
<u>Susan Vance</u>	<u>5/2025</u>	<u><i>Susan W. Vance</i></u>
<u>Tamla Blunt</u>	<u>5/2025</u>	<u><i>Tamla Blunt</i></u>
<u>Todd Cook</u>	<u>5/2025</u>	<u><i>Todd Cook</i></u>