

## 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.

#### 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.

APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.

**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

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

<http://www.lexisnexis.com/hottopics/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 electronically?
  - If yes, have you read and understand the Electronic Signature Policy? See policy in Part 11.
  - or--
  - If yes, 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 at the end of this form.)
- 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?

**Check out our 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:

[Click here to go to the portal](#)

#### FILING METHODS

**WEB PORTAL:** Register and submit your Applications at our web portal. <https://apps.leg.co.gov/osa/ig> For faster processing the web portal is the preferred method for submission

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

*Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.*

**QUESTIONS?** Email: [osa.ig@coleg.gov](mailto:osa.ig@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 | Crystal Park Metropolitan District            | For the Year Ended<br>12/31/2024<br>or fiscal year ended: |
| ADDRESS            | 496 Palmer Trail<br>Manitou Springs, CO 80829 |   |
| CONTACT PERSON     | Marlene Henderson                             |   |
| PHONE              | 703-609-5727                                  |   |
| EMAIL              | mhenderson@neurocoreai.com                    |   |

#### 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:                     | Kaitlynn Tombe                                 |
| TITLE                     | CEO  |
| FIRM NAME (if applicable) | Constellation Data Solutions LLC               |
| ADDRESS                   | 5550 Founders Place, Manitou Springs CO, 80829 |
| PHONE                     | 571-278-1592                                   |
| RELATIONSHIP TO ENTITY    | External Auditor                               |

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED  
(No exemption shall be granted prior to the close of said fiscal year)

*Kaitlynn Tombe*

3/26/2025

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

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

| Line # | Description                      | Governmental Funds<br>(Modified Accrual Basis) |       |       | Description                       | Proprietary/Fiduciary Funds<br>(Cash or Budgetary Basis) |        |
|--------|----------------------------------|--|-------|-------|-----------------------------------|--|--------|
|        |                                  | General Fund                                   | Fund* | Fund* |                                   | General Fund   | Fund*  |
| Assets |                                  |  |       |       | Assets                            |  |        |
| 1-1    | Cash & Cash Equivalents          |  | \$ -  | \$ -  | Cash & Cash Equivalents           | \$   | 26,547 |
| 1-2    | Investments                      | \$ -   | \$ -  | \$ -  | Investments                       |  |        |
| 1-3    | Receivables                      | \$ -   | \$ -  | \$ -  | Receivables                       |  |        |
| 1-4    | Due from Other Entities or Funds | \$ -   | \$ -  | \$ -  | Due from Other Entities or Funds  |  |        |
| 1-5    | Property Tax Receivable          | \$ -   | \$ -  | \$ -  | Other Current Assets [specify...] |  |        |

|      |   |    |         |    |   |    |   |   |    |         |
|------|---|----|---------|----|---|----|---|---|----|---------|
| 1-6  | All Other Assets  | \$ | -       | \$ | - | \$ | - | Total Current Assets  |    |         |
| 1-7  | Lease Receivable (as Lessor)  | \$ | -       | \$ | - | \$ | - | Capital & Right to Use Assets, net (from Part 6-4)                                    | \$ | 396,596 |
| 1-8  | Other [specify...]  | \$ | -       | \$ | - | \$ | - | Other Long Term Assets [specify...]   |    |         |
| 1-9  |   | \$ | -       | \$ | - | \$ | - |   |    |         |
| 1-10 |   | \$ | -       | \$ | - | \$ | - |   |    |         |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS   | \$ | -       | \$ | - | \$ | - | (add lines 1-1 through 1-10) TOTAL ASSETS   |    |         |
| 1-12 | Deferred Outflows of Resources:   | \$ | -       | \$ | - | \$ | - | Deferred Outflows of Resources  |    |         |
| 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  | \$ | -       | \$ | - | \$ | - | TOTAL ASSETS AND DEFERRED OUTFLOWS  |    |         |
| 1-16 | Liabilities   | \$ | -       | \$ | - | \$ | - | Liabilities   |    |         |
| 1-17 | Accounts Payable  | \$ | -       | \$ | - | \$ | - | Accounts Payable  |    |         |
| 1-18 | Accrued Payroll and Related Liabilities   | \$ | -       | \$ | - | \$ | - | Accrued Payroll and Related Liabilities   |    |         |
| 1-19 | Unearned Revenue  | \$ | -       | \$ | - | \$ | - | Accrued Interest Payable  |    |         |
| 1-20 | Due to Other Entities or Funds  | \$ | 13,875  | \$ | - | \$ | - | Due to Other Entities or Funds  |    |         |
| 1-21 | All Other Current Liabilities   | \$ | -       | \$ | - | \$ | - | All Other Current Liabilities   |    |         |
| 1-22 | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES                               | \$ | 13,875  | \$ | - | \$ | - | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES                               |    |         |
| 1-23 | All Other Liabilities [specify...]  | \$ | -       | \$ | - | \$ | - | Proprietary Debt Outstanding (from Part 4-4)  |    |         |
| 1-24 |   | \$ | -       | \$ | - | \$ | - | Other Liabilities [specify...]  |    |         |
| 1-25 |   | \$ | -       | \$ | - | \$ | - |   |    |         |
| 1-26 |   | \$ | -       | \$ | - | \$ | - |   |    |         |
| 1-27 | (add lines 1-22 through 1-26) TOTAL LIABILITIES                                       | \$ | 13,875  | \$ | - | \$ | - | (add lines 1-22 through 1-26) TOTAL LIABILITIES                                       |    |         |
| 1-28 | Deferred Inflows of Resources:  | \$ | -       | \$ | - | \$ | - | Deferred Inflows of Resources   |    |         |
| 1-29 | Deferred Property Taxes   | \$ | -       | \$ | - | \$ | - | Pension/OPEB Related  | \$ | -       |
| 1-30 | Lease related (as lessor)   | \$ | -       | \$ | - | \$ | - | Other [specify...]  | \$ | -       |
| 1-31 | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS                                  | \$ | -       | \$ | - | \$ | - | (add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS                                  | \$ | -       |
| 1-32 | Fund Balance  | \$ | -       | \$ | - | \$ | - | Net Position  |    |         |
| 1-33 | Nonspendable Prepaid  | \$ | -       | \$ | - | \$ | - | Net Investment in Capital and Right-to Use Assets                                     | \$ | -       |
| 1-34 | Nonspendable Inventory  | \$ | -       | \$ | - | \$ | - | Emergency Reserves  | \$ | -       |
| 1-35 | Restricted (Tabor Reserve)  | \$ | 1,370   | \$ | - | \$ | - | Other Designations/Reserves   | \$ | -       |
| 1-36 | Committed [specify...]  | \$ | -       | \$ | - | \$ | - | Restricted  | \$ | -       |
| 1-37 | Assigned [specify...]   | \$ | 75,940  | \$ | - | \$ | - | Undesignated/Unreserved/Unrestricted  | \$ | -       |
| 1-38 | Unassigned:   | \$ | 47,007  | \$ | - | \$ | - |   | \$ | -       |
| 1-39 | (add lines 1-31 through 1-36) TOTAL FUND BALANCE                                      | \$ | 124,317 | \$ | - | \$ | - | (add lines 1-31 through 1-36) TOTAL NET POSITION                                      | \$ | -       |
| 1-40 | (add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ | 138,192 | \$ | - | \$ | - | (add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ | -       |

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

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description  | Governmental Funds |         |       | Description | Proprietary/Fiduciary Funds |         |
|--------|--|--------------------|---------|-------|-------------|-----------------------------|---------|
|        |  | General Fund       | Fund*   | Fund* |             | General Fund                | Fund*   |
| 2-1    | Tax Revenue  |                    |         |       | Tax Revenue |                             |         |
| 2-1    | Property [include mills levied in question 10-7]                     | \$                 | 58,067  | \$    | -           | \$                          | -       |
| 2-2    | Specific Ownership   | \$                 | 4,346   | \$    | -           | \$                          | -       |
| 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) TOTAL TAX REVENUE                        | \$                 | 62,413  | \$    | -           | \$                          | -       |
| 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   | \$                 | 66,308  | \$    | -           | \$                          | -       |
| 2-15   | Donations  | \$                 | -       | \$    | -           | \$                          | -       |
| 2-16   | Charges for Sales and Services                                       | \$                 | -       | \$    | -           | \$                          | 26,547  |
| 2-17   | Rental Income  | \$                 | -       | \$    | -           | \$                          | -       |
| 2-18   | Fines and Forfeits   | \$                 | -       | \$    | -           | \$                          | -       |
| 2-19   | Interest/Investment Income   | \$                 | 0       | \$    | -           | \$                          | -       |
| 2-20   | Tap Fees   | \$                 | -       | \$    | -           | \$                          | -       |
| 2-21   | Proceeds from Sale of Capital Assets                                 | \$                 | -       | \$    | -           | \$                          | -       |
| 2-22   | All Other [specify...]   | \$                 | 1,763   | \$    | -           | \$                          | -       |
| 2-23   |  | \$                 | -       | \$    | -           | \$                          | -       |
| 2-24   | (add lines 2-9 through 2-23) TOTAL REVENUES                          | \$                 | 130,484 | \$    | -           | \$                          | 26,547  |
| 2-25   | Other Financing Sources  | \$                 | -       | \$    | -           | \$                          | -       |
| 2-26   | Debt Proceeds  | \$                 | -       | \$    | -           | \$                          | -       |
| 2-27   | Lease Proceeds   | \$                 | -       | \$    | -           | \$                          | -       |
| 2-28   | Developer Advances   | \$                 | -       | \$    | -           | \$                          | -       |
| 2-29   | Other [specify...]   | \$                 | -       | \$    | -           | \$                          | -       |
| 2-30   | (add lines 2-25 through 2-28) TOTAL OTHER FINANCING SOURCES          | \$                 | -       | \$    | -           | \$                          | -       |
| 2-31   | (add lines 2-24 and 2-29) TOTAL REVENUES AND OTHER FINANCING SOURCES | \$                 | 130,484 | \$    | -           | \$                          | 26,547  |
| 2-31   | GRAND TOTALS (ALL FUNDS)   | \$                 | 130,484 | \$    | -           | \$                          | 157,032 |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

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

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

| Line # | Description  | Governmental Funds |       |       | Description   | Proprietary/Fiduciary Funds |       |
|--------|--|--------------------|-------|-------|---|-----------------------------|-------|
|        |  | General Fund       | Fund* | Fund* |   | General Fund                | Fund* |
|        | <b>Expenditures</b>  |                    |       |       | <b>Expenses</b>   |                             |       |
| 3-1    | General Government   | \$ 4,344           | \$ -  | \$ -  | General Operating & Administrative  |                             |       |
| 3-2    | Judicial   | \$ -               | \$ -  | \$ -  | Salaries  | \$ -                        | \$ -  |
| 3-3    | Law Enforcement  | \$ -               | \$ -  | \$ -  | Payroll Taxes   | \$ -                        | \$ -  |
| 3-4    | Fire   | \$ 30,678          | \$ -  | \$ -  | Contract Services   | \$ -                        | \$ -  |
| 3-5    | Highways & Streets   | \$ -               | \$ -  | \$ -  | Employee Benefits   | \$ -                        | \$ -  |
| 3-6    | Solid Waste  | \$ -               | \$ -  | \$ -  | Insurance   | \$ 13,337                   | \$ -  |
| 3-7    | Contributions to Fire & Police Pension Assoc.  | \$ -               | \$ -  | \$ -  | Accounting and Legal Fees   | \$ 2,400                    | \$ -  |
| 3-8    | Health   | \$ -               | \$ -  | \$ -  | Repair and Maintenance  | \$ 3,156                    | \$ -  |
| 3-9    | Culture and Recreation   | \$ -               | \$ -  | \$ -  | Supplies  | \$ -                        | \$ -  |
| 3-10   | Transfers to other districts   | \$ -               | \$ -  | \$ -  | Utilities   | \$ 3,073                    | \$ -  |
| 3-11   | Other [specify...]   | \$ -               | \$ -  | \$ -  | Contributions to Fire & Police Pension Assoc.   | \$ -                        | \$ -  |
| 3-12   |  | \$ -               | \$ -  | \$ -  | Other [specify...]  | \$ -                        | \$ -  |
| 3-13   |  | \$ -               | \$ -  | \$ -  |   | \$ -                        | \$ -  |
| 3-14   | Capital Outlay   | \$ 105,198         | \$ -  | \$ -  | Capital Outlay  | \$ -                        | \$ -  |
|        | Debt Service   |                    |       |       | Debt Service  |                             |       |
| 3-15   | Principal (should match amount in 4-4)   | \$ -               | \$ -  | \$ -  | Principal (should match amount in 4-4)  | \$ -                        | \$ -  |
| 3-16   | Interest   | \$ -               | \$ -  | \$ -  | 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   |  | \$ -               | \$ -  | \$ -  |   | \$ -                        | \$ -  |
| 3-23   |  | \$ -               | \$ -  | \$ -  |   | \$ -                        | \$ -  |
| 3-24   | Add lines 3-1 through 3-23<br>TOTAL EXPENDITURES   | \$ 140,220         | \$ -  | \$ -  | Add lines 3-1 through 3-23<br>TOTAL EXPENSES  | \$ 21,966                   | \$ -  |
| 3-25   |  |                    |       |       | <b>GRAND TOTAL (ALL FUNDS)</b>  | \$ 162,186                  | \$ -  |
| 3-26   | Interfund Transfers (In)   | \$ 4,581           | \$ -  | \$ -  | Net Interfund Transfers (In) Out  | \$ 4,581                    | \$ -  |
| 3-27   | Interfund Transfers Out  | \$ -               | \$ -  | \$ -  | Other [specify...][enter negative for expense]  | \$ -                        | \$ -  |
| 3-28   | Other Expenditures (Revenues)  | \$ -               | \$ -  | \$ -  | Depreciation/Amortization   | \$ -                        | \$ -  |
| 3-29   |  | \$ -               | \$ -  | \$ -  | Other Financing Sources (from line 2-28)  | \$ -                        | \$ -  |
| 3-30   |  | \$ -               | \$ -  | \$ -  | Capital Outlay (from line 3-14)   | \$ -                        | \$ -  |
| 3-31   |  | \$ -               | \$ -  | \$ -  | Debt Principal (from line 3-15, 3-18)   | \$ -                        | \$ -  |
| 3-32   | (Add lines 3-26 through 3-31)<br>TOTAL TRANSFERS AND OTHER EXPENDITURES  | \$ 4,581           | \$ -  | \$ -  | (Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS                   | \$ -                        | \$ -  |
| 3-33   | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures<br>Line 2-30, less line 3-24, less line 3-32 | \$ (14,317)        | \$ -  | \$ -  | Net Increase (Decrease) in Net Position<br>Line 2-30, less line 3-24, plus line 3-32, less line 3-26          | \$ -                        | \$ -  |
| 3-34   | Fund Balance, January 1 from December 31 prior year report   | \$ 138,633         | \$ -  | \$ -  | Net Position, January 1 from December 31 prior year report  | \$ -                        | \$ -  |
| 3-35   | Prior Period Adjustment (MUST explain)   | \$ -               | \$ -  | \$ -  | Prior Period Adjustment (MUST explain)  | \$ -                        | \$ -  |
| 3-36   | Fund Balance, December 31<br>Sum of Lines 3-33, 3-34, and 3-35<br>This total should be the same as line 1-37.                      | \$ 124,317         | \$ -  | \$ -  | Net Position, December 31<br>Sum of Lines 3-33, 3-34, and 3-35<br>This total should be the same as line 1-37. | \$ -                        | \$ -  |

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE THAN \$750,000 - SIQP.  
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.

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

**PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED**

Please answer the following questions by marking the appropriate boxes.

|   | Yes  | No                                  |
|---|------|-------------------------------------|
| 4-1 Does the entity have outstanding debt?<br>(If 'No' is checked, skip to question 4-5)<br>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule) |      | <input checked="" type="checkbox"/> |
| 4-2 Is the debt repayment schedule attached? If no, <b>MUST</b> explain:  |      |                                     |
| 4-3 Is the entity current in its debt service payments? If no, <b>MUST</b> explain:   |      |                                     |
| 4-4 Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)<br>(enter all amounts as positive numbers)                           |      |                                     |
| General obligation bonds  | \$ - | \$ -                                |
| Revenue bonds   | \$ - | \$ -                                |
| Notes/Loans   | \$ - | \$ -                                |
| Lease & SBITA** Liabilities (GASB 87 & 96)  | \$ - | \$ -                                |
| Developer Advances  | \$ - | \$ -                                |
| Other (specify):  | \$ - | \$ -                                |
| <b>TOTAL</b>  | \$ - | \$ -                                |

\*\*Subscription-Based Information Technology Arrangements \*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

|  | Yes | No                                  |
|--|-----|-------------------------------------|
| 4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end [Section 29-1-605(2) C.R.S.]?<br>If yes: How much? \$ -<br>Date the debt was authorized:   |     | <input checked="" type="checkbox"/> |
| NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?<br>If yes: How much? \$ -<br>Date of the most recent Service Plan:   |     |                                     |
| 4-7 Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? \$ -  |     | <input checked="" type="checkbox"/> |
| 4-8 Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? \$ -   |     | <input checked="" type="checkbox"/> |
| 4-9 Does the entity have any lease agreements?<br>If yes: What is being leased? Rosenbauer 2000 water tender fire truck<br>What is the original date of the lease? 10/10/2023<br>Number of years of lease? 8<br>Is the lease subject to annual appropriation? <input checked="" type="checkbox"/><br>What are the annual lease payments? \$ 13,875 |     |                                     |

**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 | \$ 133,365 |            |
| 5-2 Certificates of deposit                             | \$ -       |            |
| <b>TOTAL CASH DEPOSITS</b>                              | \$ 133,365 | \$ 133,365 |

Please use this space to provide any explanations or comments



|   |  |                                     |                                     |
|---|--|-------------------------------------|-------------------------------------|
| 10-2  | Has the entity changed its name in the past or current year?   |                                     | <input checked="" type="checkbox"/> |
| If yes: Please list the NEW name:   |  |                                     |                                     |
| Please list the PRIOR name:   |  |                                     |                                     |
| 10-3  | Is the entity a metropolitan district?   | <input checked="" type="checkbox"/> |                                     |
| 10-4  | Please indicate what services the entity provides:   |                                     |                                     |
| Services provided are fire protection services, emergency medical services, EMS transport services and other emergency services.  |  |                                     |                                     |
| 10-5  | Does the entity have an agreement with another government to provide services?   | <input checked="" type="checkbox"/> |                                     |
| If yes: List the name of the other governmental entity and the services provided:   |  |                                     |                                     |
| Mutual aid agreement with Manitou Springs Fire Department. Services provided are fire protection services, emergency medical services, EMS transport services and other emergency services. |  |                                     |                                     |
| 10-6  | 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.]         |                                     | <input checked="" type="checkbox"/> |
| If yes: Date filed:   |  |                                     |                                     |
| 10-7  | Does the entity have a certified mill levy?  | <input checked="" type="checkbox"/> |                                     |
| If yes: Please provide the number of mills levied for the year reported (do not report \$ amounts):   |  |                                     |                                     |
|   |  | Bond redemption mills               | -                                   |
|   |  | General/other mills                 | 4,192                               |
|   |  | <b>Total mills</b>                  | <b>4,192</b>                        |
|   |  | Yes                                 | No                                  |
|   |  |                                     | N/A                                 |
| 10-8  | If the entity is a Title 32 Special District formed 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 checked="" type="checkbox"/> |

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

**OSA USE ONLY**

| Entity Wide:                               | General Fund                     | Governmental Funds                | Enterprise Funds |
|--|----------------------------------|-----------------------------------|------------------|
| Unrestricted Cash & Investments \$ 133,365 | Unrestricted Fund Bal \$ 122,947 | Total Tax Revenue \$ 62,413       |                  |
| Current Liabilities \$ 13,875              | Total Fund Balance \$ 124,317    | Revenue Paying Debt Service \$ -  |                  |
| Deferred Inflow \$ -                       | PY Fund Balance \$ 138,633       | Total Revenue \$ 130,484          |                  |
|  | Total Revenue \$ 130,484         | Total Debt Service Principal \$ - |                  |
|  | Total Expenditures \$ 140,220    | Total Debt Service Interest \$ -  |                  |
|  | Interfund In \$ 4,581            | Total Assets \$ -                 |                  |
|  | Interfund Out \$ -               | Total Liabilities \$ 13,875       |                  |
| <b>Governmental</b>                        | <b>Proprietary</b>               |                                   |                  |
| Total Cash & Investments \$ -              | Current Assets \$ -              | Enterprise Funds                  |                  |
| Transfers In \$ 4,581                      | Deferred Outflow \$ -            | - Net Position \$ -               |                  |
| Transfers Out \$ -                         | Current Liabilities \$ -         | - PY Net Position \$ -            |                  |
| Property Tax \$ 58,067                     | Deferred Inflow \$ -             | - Government-Wide                 |                  |
| Debt Service Principal \$ -                | Cash & Investments \$ 26,547     | - Total Outstanding Debt \$ -     |                  |
| Total Expenditures \$ 40,220               | Principal Expense \$ -           | Authorized but Unissued \$ -      |                  |
| Total Developer Advances \$ -              | Total Expenses \$ 21,966         | - Year Authorized \$ -            |                  |
| Total Developer Repayments \$ -            |                                  |                                   |                  |

**PART 11 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box.

Yes No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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:

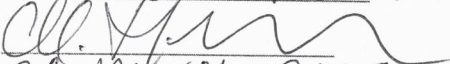
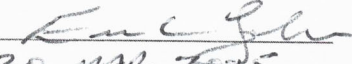
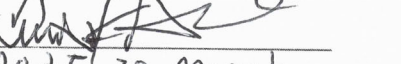
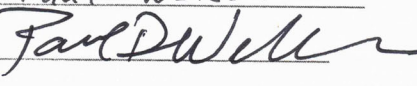
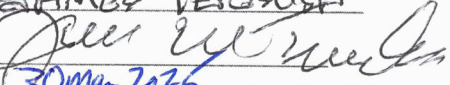
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 two methods:

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either:
  - Include a copy of an adopted resolution that documents formal approval by the Board, or
  - 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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 or type the names of ALL members of the governing body below.  
A MAJORITY of the members of the governing body must sign below.

|                |   |  |
|----------------|---|--|
| Board Member 1 | Board Member's Name: MARLENE HENDERSON<br>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.<br>My term expires: 2025 | Signature: <br>Date: 29 March 2025 |
| Board Member 2 | Board Member's Name: ERIC JULIAN<br>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.<br>My term expires: 2027       | Signature: <br>Date: 30 MAR 2025   |
| Board Member 3 | Board Member's Name: TWANA DENTON<br>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.<br>My term expires: 2025      | Signature: <br>Date: 2025 30 March |
| Board Member 4 | Board Member's Name: JAMES TERBUCH<br>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.<br>My term expires: _____    | Signature: _____<br>Date: _____  |
| Board Member 5 | Board Member's Name: PAUL WELSCH<br>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.<br>My term expires: _____      | Signature: <br>Date: _____         |
| Board Member 6 | Board Member's Name: JAMES TERBUCH<br>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.<br>My term expires: 2025     | Signature: <br>Date: 30 Mar 2025   |
| Board Member 7 | Board Member's Name: _____<br>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.<br>My term expires: _____            | Signature: _____<br>Date: _____  |

**CRYSTAL PARK METROPOLITAN DISTRICT RESOLUTION FOR EXEMPTION FROM AUDIT**  
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 FOR THE CRYSTAL PARK METROPOLITAN DISTRICT, STATE OF COLORADO.

WHEREAS The Board of Directors of the Crystal Park Metropolitan 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 and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

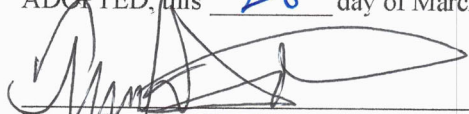
WHEREAS neither revenues nor expenditures for the Crystal Park Metropolitan District exceeded \$750,000 for Fiscal Year 2024; and

WHEREAS an application for exemption from audit for the Crystal Park Metropolitan District has been prepared by Constellation Data Solutions, 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.

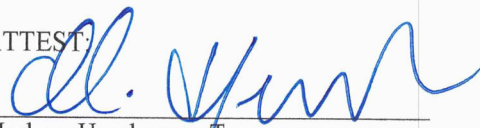
NOW THEREFORE, be it resolved by the Board of Directors of the Crystal Park Metropolitan District that the application for exemption from audit for the Crystal Park Metropolitan District for the Fiscal Year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Crystal Park Metropolitan District; that those members of the Board of Directors 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 audit of the Crystal Park Metropolitan District for the fiscal year ended December 31, 2024.

ADOPTED, this 28 day of March, A.D. 2024.

  
Twana Denton, Chair

Term Expires: 2025

ATTEST:

  
Marlene Henderson, Treasurer

Term Expires: 2025

**MEMBERS OF GOVERNING BODY**

  
Paul Welsch, Secretary

Term Expires: 2025

  
James Terbush

Term Expires: 2025

  
Eric Julian

Term Expires: 2027