

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	Monte Vista Fire Protection District	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	P.O. Box 187 Monte Vista, CO 81144	
CONTACT PERSON	Lyla Davis	
PHONE	719-580-9997	
EMAIL	notesandnumbers@amigo.net	
FAX		

CERTIFICATION OF PREPARER

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

NAME:	See Accountants' Compilation Report
TITLE	
FIRM NAME (if applicable)	
ADDRESS	
PHONE	
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	
RELATIONSHIP TO ENTITY	

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



RECEIVED
By Justin L. Smith at 3:58 pm, Mar 31, 2017

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 Fund	Capital Fund		Pension Fund	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 135,648	\$ 284,705	Cash & Cash Equivalents	\$ 380,621	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 2,375,713	\$ -
1-3	Receivables	\$ 129,164	\$ 114,507	Receivables	\$ 35,955	\$ -
1-4	Due from Other Entities or Funds	\$ 1,977	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -
1-5	Prepaid Expense	\$ -	\$ 101,440	Total Current Assets	\$ 2,792,289	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part	\$ -	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 266,789	\$ 500,652	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 2,792,289	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 266,789	\$ 500,652	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 2,792,289	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ 1,301	\$ 106,743	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ 1,192	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	TOTAL CURRENT LIABILITIES	\$ 2,493	\$ 106,743	TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 2,493	\$ 106,743	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 129,164	\$ 114,507	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 35,955	\$ -
Fund Balance				Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ 101,440	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted: TABOR	\$ 8,931	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed: Capital Projects	\$ -	\$ 177,962	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ 2,756,334	\$ -
1-35	Unassigned:	\$ 126,201	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 135,132	\$ 279,402	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 2,756,334	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 266,789	\$ 500,652	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 2,792,289	\$ -

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		
		General Fund	Capital Fund		Pension Fund	Fund*	
	Tax Revenue			Tax Revenue			
2-1	Property	\$ 118,797	\$ 105,679	Property	\$ 35,848	\$ -	
2-2	Specific Ownership	\$ 15,084	\$ 13,845	Specific Ownership	\$ 5,027	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5	Interest on Delinquent Taxes	\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 133,881	\$ 119,524	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 40,875	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 898	\$ 899	Interest/Investment Income	\$ 107,752	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Miscellaneous	\$ 44,279	\$ -	All Other (specify):	\$ -	\$ -	
2-23	Reimbursements	\$ 6,155	\$ -	State Contributions	\$ 25,705	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 185,213	\$ 120,423	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 174,332	\$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 185,213	\$ 120,423	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 174,332	\$ -	\$ 479,968

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

GRAND TOTALS

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Capital Fund		Pension Fund	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ 69,589	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 155,027	\$ 226,040	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 6,029	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Bank Charges	\$ -	\$ 49	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other: Pension Payments	\$ 45,683	\$ -	
3-13		\$ -	\$ -	Miscellaneous	\$ 843	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 24,950	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 5,261	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	\$ 224,616	\$ 256,300	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 52,555	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 533,471
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ (39,403)	\$ (135,877)	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ 121,777	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 174,535	\$ 415,279	Net Position, January 1 from December 31 prior year report	\$ 2,634,557	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 135,132	\$ 279,402	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 2,756,334	\$ -	

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
4-1	Does the entity have outstanding debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	\$ -	\$ -
	Leases	\$ 107,128	\$ 24,950
	Developer Advances	\$ -	\$ -
	Other (specify):	\$ -	\$ -
	TOTAL	\$ 107,128	\$ 24,950
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
If yes:	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?	\$ -	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?	\$ -	
4-8	Does the entity have any lease agreements?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	What is being leased?	SCBA Equipment	
	What is the original date of the lease?	9/9/2015	
	Number of years of lease?	5	
	Is the lease subject to annual appropriation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments?	\$ 30,211	
4-9	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	Please provide the following mills levied for the year reported:		
	Bond Redemption	0.00	
	General/Other	3.663	
	TOTAL	3.663	

Please use this space to provide any explanations or comments:

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	\$ 442,957	
5-2	Certificates of deposit	\$ 358,017	
	TOTAL CASH DEPOSITS		\$ 800,974
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3	Edward Jones, see Note	\$ 1,141,562	
	Mass Mutual	\$ 1,234,151	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS		\$ 2,375,713
	TOTAL CASH AND INVESTMENTS		\$ 3,176,687
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:
Note - Includes municipal bonds, corporate bonds, annuities, and mutual funds.

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box		YES	NO	
6-1	Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:			
	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 12,500	\$ -	\$ -	\$ 12,500
Buildings	\$ 385,248	\$ -	\$ -	\$ 385,248
Machinery and equipment	\$ 307,175	\$ -	\$ -	\$ 307,175
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other: Vehicles	\$ 1,574,870	\$ -	\$ -	\$ 1,574,870
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,096,569)	\$ (89,524)	\$ -	\$ (1,186,093)
TOTAL		\$ 1,183,224	\$ (89,524)	\$ 1,093,700
6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:			
	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes:	Who administers the plan?		
	Indicate the contributions from:		
	TAX (property, SO, sales, etc.):	\$ 40,875	
	State contribution amount:	\$ 25,705	
	Other (gifts, donations, etc.):	\$ 107,752	
TOTAL		\$ 174,332	
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 350	

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A
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:	<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, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes: Please indicate the amount appropriated for each fund for the year reported				
Fund Name		Budgeted Expenditures		
General Fund		\$	148,950	
Pension Fund		\$	55,800	
Capital Projects Fund		\$	344,500	
		\$	-	

Please use this space to provide any explanations or comments:
Total expenditures exceeded budgeted expenditures in the General Fund, this may be a violation of State Statute.

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

Please answer the following question by marking in the appropriate box		YES	NO
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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		YES	NO
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-4	Please indicate what services the entity provides:		
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided:	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

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	Notes	
Unrestricted Cash & Investments	\$ 3,176,687	Unrestricted Fund Balan	\$ 126,201	Total Tax Revenue	\$ 253,405
Current Liabilities	\$ 109,236	Total Fund Balance	\$ 135,132	Revenue Paying Debt Service	\$ 120,423
Deferred Inflow	\$ 279,626	PY Fund Balance	\$ 174,535	Total Revenue	\$ 305,636
		Total Revenue	\$ 185,213	Total Debt Service Principal	\$ 24,950
		Total Expenditures	\$ 224,616	Total Debt Service Interest	\$ 5,261
		Interfund In	\$ -		
Governmental		Interfund Out	\$ -	Enterprise Funds	
Total Cash & Investments	\$ 420,353	Proprietary		Net Position	\$ 2,756,334
Transfers In	\$ -	- Current Assets	\$ 2,792,289	PY Net Position	\$ 2,634,557
Transfers Out	\$ -	Deferred Outflow	\$ -	Government-Wide	
Property Tax	\$ 224,476	Current Liabilities	\$ -	- Total Outstanding Debt	\$ 82,178
Debt Service Principal	\$ 24,950	Deferred Inflow	\$ 35,955	Authorized but Unissued	\$ -
Total Expenditures	\$ 480,916	- Cash & Investments	\$ 2,756,334	Year Authorized	\$ -
Total Developer Advances	\$ -	- Principal Expense	\$ -		
Total Developer Repayments	\$ -				

RESOLUTION FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604 C.R.S.)

A Resolution approving and exemption from audit for year 2016 for the Monte Vista Fire Protection District, State of Colorado.

WHEREAS, the Board of Directors of the Monte Vista 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 exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Monte Vista Fire Protection District exceed \$750,000 for year 2016; and

WHEREAS, an application for exemption from audit for the Monte Vista Fire Protection District has been prepared by Wall, Smith, Bateman & Associates, 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 Monte Vista Fire Protection District Board of Directors that the application for exemption from audit for the Monte Vista Fire Protection District for the year ended December 31, 2016 has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Monte Vista Fire Protection District; that those members of the Board 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 Monte Vista Fire Protection District for the year ended December 31, 2016.

Adopted this 30st day of March, 2017.

Attest:

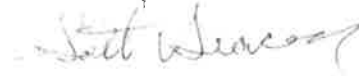
Doug Davie, Chairman



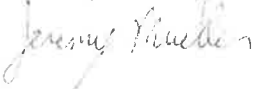
Bryan Christensen, Secretary/Treasurer

Jeff Keck, Vice Chairman

Scott Deacon, Board Member



Jeremy Mueller, Board Member



Monte Vista Fire Protection District
 Amortization Schedule
 12/31/2016

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2017	\$ 26,172	\$ 4,039	\$ 30,211
2018	27,455	2,757	30,212
2019	28,551	1,411	29,962
	<u>\$ 82,178</u>	<u>\$ 8,207</u>	<u>\$ 90,385</u>

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Monte Vista Fire Protection District
Monte Vista, Colorado

Management is responsible for the accompanying financial statements of Monte Vista Fire Protection District (the District), which comprise the balance sheet as of December 31, 2016, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Monte Vista Fire Protection District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Wall, Smith, Bateman Inc.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

March 21, 2017

Certified Public Accountants

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