

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT	Pinewood Springs Fire Protection District	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	61 Kiowa Road Lyons, CO 80540-8202	
CONTACT PERSON	Bruce McQueen	
PHONE	303-823-2476	
EMAIL	revmcq@gmail.com	
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:	Barbara Clausen
TITLE	CPA
FIRM NAME (if applicable)	Clausen & Associates CPAs, PC
ADDRESS	916 S. Main Street Suite 202 Longmont, CO 80501
PHONE	303-678-5392
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/30/2017
RELATIONSHIP TO ENTITY	Certified Public Accountant

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 4:00 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	\$ 26,299	\$ 308,554	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 7,432	\$ 105,513	Investments	\$ 188,193	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -	Total Current Assets	\$ 188,193	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-)	\$ -	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 33,731	\$ 414,067	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 188,193	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 33,731	\$ 414,067	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 188,193	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	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	\$ -	\$ -	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	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
Fund Balance				Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify): Fire Station Capital Fund	\$ -	\$ 414,085	Emergency Reserves	\$ -	\$ -
1-33	Committed: (specify):	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 33,731	\$ -	Undesignated/Unreserved/Unrestricted	\$ 188,193	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 33,731	\$ 414,085	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 188,193	\$ -
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	\$ 33,731	\$ 414,085	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	\$ 188,193	\$ -

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	84,837	-	Property	-	-	
2-2	Specific Ownership	5,273	-	Specific Ownership	-	-	
2-3	Sales and Use Tax	-	-	Sales and Use Tax	-	-	
2-4	Other Tax Revenue (specify):	-	-	Other Tax Revenue (specify):	-	-	
2-5		-	-		-	-	
2-6		-	-		-	-	
2-7		-	-		-	-	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	90,110	-	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	-	-	
2-9	Licenses and Permits	-	-	Licenses and Permits	-	-	
2-10	Highway Users Tax Funds (HUTF)	-	-	Highway Users Tax Funds (HUTF)	-	-	
2-11	Conservation Trust Funds (Lottery)	-	-	Conservation Trust Funds (Lottery)	-	-	
2-12	Community Development Block Grant	-	-	Community Development Block Grant	-	-	
2-13	Fire & Police Pension	-	-	Fire & Police Pension	4,894	-	
2-14	Grants	5,895	16,364	Grants	-	-	
2-15	Donations	-	35,990	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	409	681	Interest/Investment Income	11,173	-	
2-20	Tap Fees	-	-	Tap Fees	-	-	
2-21	Developer Advances	-	-	Developer Advances	-	-	
2-22	All Other (specify):	-	-	All Other (specify):	-	-	
2-23	Miscellaneous Income	-	-		-	-	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	96,414	53,035	Add lines 2-8 through 2-23 TOTAL REVENUES	16,067	-	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	-	199,750	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	-	199,750	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	96,414	252,785	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	16,067	-	GRAND TOTALS
							\$ 365,266

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

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - 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	\$ 20,223	\$ 34,752	General Operating & Administrative	\$ 10,062	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 63,773	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 4,894	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ 26,703	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 8,635	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 2,657	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	\$ 88,890	\$ 72,747	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 10,062	\$ -	\$ 171,699
3-23	Interfund Transfers (In)	\$ -	\$ 11,542	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ 11,542	\$ -	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	\$ 11,542	\$ 11,542	(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	\$ (4,018)	\$ 191,580	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	\$ 6,005	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 37,749	\$ 222,505	Net Position, January 1 from December 31 prior year report	\$ 182,188	\$ -	
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.	\$ 33,731	\$ 414,085	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 188,193	\$ -	

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?			<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	\$ -	200,000	\$ 8,885	\$ 191,115	
	Developer Advances	\$ -	\$ -	\$ -	\$ -	
	Other (specify):	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ 200,000	\$ 8,885	\$ 191,115	
Please answer the following questions by marking the appropriate boxes.				YES	NO	
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?	New Building				
	What is the original date of the lease?	5/12/2016				
	Number of years of lease?	10				
	Is the lease subject to annual appropriation?			<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	What are the annual lease payments?	\$ 23,084				
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	8.78			
		TOTAL	8.78			

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		\$ 345,695			
5-2	Certificates of deposit		\$ -			
	TOTAL CASH DEPOSITS			\$ 345,695		
	Investments (if investment is a mutual fund, please list underlying investments):					
5-3	Pension Funds with FPPA		\$ 188,193			
	ColoTrust		\$ 112,489			
			\$ -			
			\$ -			
	TOTAL INVESTMENTS			\$ 300,682		
	TOTAL CASH AND INVESTMENTS			\$ 646,377		
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.?		<input checked="" type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	

PART 6 - CAPITAL 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?			<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	\$ 3,000	\$ -	\$ -	\$ 3,000	
	Buildings	\$ 30,000	\$ -	\$ -	\$ 30,000	
	Machinery and equipment	\$ 638,749	\$ -	\$ -	\$ 638,749	
	Furniture and fixtures	\$ 1,250	\$ -	\$ -	\$ 1,250	
	Infrastructure	\$ -	\$ -	\$ -	\$ -	
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	
	Other (explain):	\$ -	\$ -	\$ -	\$ -	
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (663,908)	\$ (2,415)	\$ -	\$ (666,322)	
	TOTAL	\$ 9,091	\$ (2,415)	\$ -	\$ 6,677	
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	\$ -	\$ -	\$ -	\$ -	

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
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.):	\$ 4,894				
	State contribution amount:	\$ -				
	Other (gifts, donations, etc.):	\$ -				
	TOTAL	\$ 4,894				
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ 225				

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<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	\$	91,478	
		Capital	\$	842,000	
		Pension	\$	-	
			\$	-	

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:				
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				
PRIOR name				
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided: See Attached Listing				

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	646,377	Unrestricted Fund Balance	\$	33,731	Total Tax Revenue	\$	90,110
Current Liabilities	\$	-	Total Fund Balance	\$	33,731	Revenue Paying Debt Service	\$	53,035
Deferred Inflow	\$	-	PY Fund Balance	\$	37,749	Total Revenue	\$	349,199
			Total Revenue	\$	96,414	Total Debt Service Principal	\$	8,635
			Total Expenditures	\$	88,890	Total Debt Service Interest	\$	2,657
			Interfund In	\$	-			
Governmental			Interfund Out	\$	11,542	Enterprise Funds		
Total Cash & Investments	\$	447,798	Proprietary			Net Position	\$	188,193
Transfers In	\$	11,542	Current Assets	\$	188,193	PY Net Position	\$	182,188
Transfers Out	\$	11,542	Deferred Outflow	\$	-	Government-Wide		
Property Tax	\$	84,837	Current Liabilities	\$	-	Total Outstanding Debt	\$	191,115
Debt Service Principal	\$	8,635	Deferred Inflow	\$	-	Authorized but Unissued	\$	-
Total Expenditures	\$	161,637	Cash & Investments	\$	188,193	Year Authorized	\$	-
Total Developer Advances	\$	-	Principal Expense	\$	-			
Total Developer Repayments	\$	-						

**INTERGOVERNMENTAL AGREEMENTS WITH
PINWOOD SPRINGS FIRE PROTECTION DISTRICT**

AGENCY	DATE	NAME OF AGREEMENT	COMMENTS
Colorado Office of Emergency Management	03/22/05	Emergency management 800 MHZ equipment	
Colorado State Forest Service	09/10/07	Align with Boulder District	CSFS Boulder District Forester
County of Boulder	07/18/06	License and exchange for geographic data	
Larimer County Sheriff's Office	04/10/07	Mutual Aid	
Larimer Emergency Telephone Authority (LETA)	07/21/09	Emergency telephone service	Third amended agreement
Lyons Fire Protection District	11/12/87	Mutual Aid Agreement	Original agreement
Lyons Fire Protection District	08/11/99	Automatic mutual aid	Extension of original agreement for confirmed structure fires
Pinewood Springs Water District	05/10/05	Firehouse usage verses water charges	Check minutes for date
Town of Estes Park/Estes Park VFD	03/16/01	Automatic response	For structure fires
Volunteer Fire Department of Big Elk Meadows	09/09/02	Automatic response	Original agreements for structure fires
Volunteer Fire Department of Big Elk Meadows	06/21/06	Automatic response	Amendment to 09/09/02 agreement

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2016 FOR THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Trustees of the Pinewood Springs 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

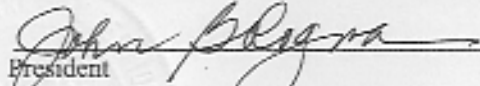
WHEREAS, neither revenues nor expenditures for the Pinewood Springs Fire Protection District exceeded \$750,000 for Year 2016, and

WHEREAS, an application for exemption from audit for the Pinewood Springs Fire Protection District has been prepared by Clausen & Associates CPAs, PC, an independent accountant with knowledge of governmental accounting; and

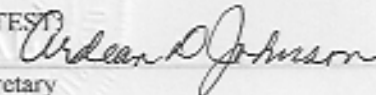
WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Trustees of the Pinewood Springs Fire Protection District that the application for exemption from audit for the Pinewood Springs 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 Trustees of the Pinewood Springs Fire Protection District, that those members of the Board of Trustees 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 Pinewood Springs Fire Protection District for the year ended December 31, 2016.

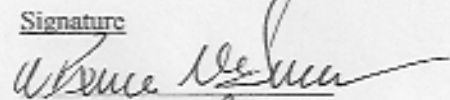
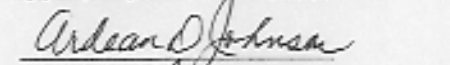
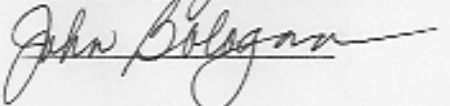
ADOPTED THIS 31 day of March, A.D. 2017



President

ATTEST:


Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
William Bruce McQueen	<u>2018</u>	
Ardean Johnson	<u>2020</u>	
John Bologna	<u>2018</u>	
Jon Andrews	<u>2020</u>	_____
Russ Hardy	<u>2018</u>	_____

ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Pinewood Springs Fire Protection District
Pinewood Springs, Colorado

We have compiled the accompanying balance sheet of Pinewood Springs Fire Protection District as of December 31, 2016, and the related operating statement – all governmental and expendable trust funds and changes in fund balances and operating statement – proprietary and similar trust funds and changes in fund balances for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Colorado Office of the State Auditor, Local Government Division.

The management of Pinewood Springs Fire Protection District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The accompanying statements are prepared in the form prescribed by the Colorado Office of the State Auditor, Local Government Division, and are not intended to be a complete 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 the management of Pinewood Springs Fire Protection District and the Colorado Office of the State Auditor and is not intended to and should not be used by anyone other than these specified parties.

Clausen & Associates

Certified Public Accountants
March 30, 2017