

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

**Southwestern Highway 115 Fire Protection District**  
**PO Box 13459**  
**Fort Carson, Colorado 80913**

For the Year Ended  
12/31/16  
or fiscal year ended:

195402

CONTACT PERSON  
PHONE  
EMAIL  
FAX

**Gayle Wood**  
**(719) 576-1646**  
**gwood@vwire1.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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
(Must be Completed prior to Board approval)

**Thomas G. Sistare**  
**Shareholder**  
**Hoelling & Company, Inc.**  
**31 East Platte Avenue, Suite 300, Colorado Springs, CO 80903**  
**(719) 630-1091**  
**March 27, 2017**

RELATIONSHIP TO ENTITY

**We provide services to the District as independent Certified Public Accountants.**

**PREPARER (SIGNATURE REQUIRED)**

*J. Sistare*

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

**P**

**RECEIVED**  
*By Justin L. Smith at 3:58 pm, Apr 11, 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		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$ 226,577	\$ -	- Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	- Investments	\$ -	\$ -	
1-3	Receivables	\$ 195,350	\$ -	- Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	- Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)	\$ -	\$ -	- Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -	- <b>Total Current Assets</b>	\$ -	\$ -	
1-6		\$ -	\$ -	- Capital Assets, net (from Part 6)	\$ -	\$ -	
1-7		\$ -	\$ -	- Other Long Term Assets (specify)	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 421,927	\$ -	- <b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ -	\$ -	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	- <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 421,927	\$ -	- <b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	
<b>Liabilities</b>							
1-14	Accounts Payable	\$ -	\$ -	- Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 4,172	\$ -	- 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	<b>TOTAL CURRENT LIABILITIES</b>	\$ 4,172	\$ -	- <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	
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	<b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ 4,172	\$ -	- <b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ -	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 191,422	\$ -	- <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<b>Fund Balance</b>							
1-30	Nonspendable Prepaid	\$ -	\$ -	- Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted (specify): Emergency reserves	\$ 7,450	\$ -	- Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	- Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	- Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 218,883	\$ -	- Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	<b>Add lines 1-30 through 1-35</b> <b>This total should be the same as line 3-33</b> <b>TOTAL FUND BALANCE</b>	\$ 226,333	\$ -	- <b>Add lines 1-30 through 1-35</b> <b>This total should be the same as line 3-33</b> <b>TOTAL NET POSITION</b>	\$ -	\$ -	
1-37	<b>Add lines 1-28, 1-29 and 1-36</b> <b>This total should be the same as line 1-13</b> <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 421,927	\$ -	- <b>Add lines 1-28, 1-29 and 1-36</b> <b>This total should be the same as line 1-13</b> <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -	

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
Tax Revenue							
2-1	Property	\$ 186,553	\$ -	- Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 21,448	\$ -	- 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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 208,001	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	- Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	- Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	- Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	- Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	- Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 29,762	\$ -	- 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	\$ 389	\$ -	- Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	- Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	- Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Wildland income	\$ 39,328	\$ -	- All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -	-	\$ -	\$ -	
2-24	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$ 277,480	\$ -	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -	
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	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 277,480	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ 277,480

**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	Fund*		Fund*	Fund*	
3-1	General Government	\$ 5,756	\$ -	- General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	- Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	- Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 185,072	\$ -	- Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	- Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	- Insurance	\$ -	\$ -	
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		\$ -	\$ -	- Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	- Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 31,420	\$ -	- Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	- Principal	\$ -	\$ -	
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	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$ 222,248	\$ -	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	- Net Interfund Transfers (In)	\$ -	\$ -	
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	<b>(Add lines 3-23 through 3-28)</b> <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>(Line 3-25, plus line 3-27, less line 3-24, less line 3-26)</b> <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ 55,232	\$ -	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	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 158,586	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ 12,515	\$ -	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	\$ 226,333	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 - This total should be the same as line 1-36.	\$ -	\$ -	

**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) 689-3000 for assistance.**



## 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? YES  NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: YES  NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	-
Buildings	\$ 242,280	\$ -	\$ -	242,280
Machinery and equipment	\$ 577,300	\$ 31,420	\$ -	608,720
Furniture and fixtures	\$ -	\$ -	\$ -	-
Infrastructure	\$ -	\$ -	\$ -	-
Construction in Progress (CIP)	\$ -	\$ -	\$ -	-
Other (explain):	\$ -	\$ -	\$ -	-
Accumulated Depreciation (Enter a negative, or credit balance)	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 819,580</b>	<b>\$ 31,420</b>	<b>\$ -</b>	<b>851,000</b>

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)	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## 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? YES  NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES  NO

If YES: Who administers the plan?

Indicate the contributions from:

Tax (property, GO, sales, etc.)	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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



**PART 12 - GOVERNING BODY APPROVAL**

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	1	Print Board Member's Name  <b>Jim Potts</b>	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	2	Print Board Member's Name  <b>L. Armstrong</b>	I, <u>L. Armstrong</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/30/17</u> My term Expires: <u>2018</u>
Board Member	3	Print Board Member's Name  <b>Roni Vale</b>	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	4	Print Board Member's Name  <b>Bob Zyer</b>	I, <u>Robert L Zyer</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/30/17</u> My term Expires: <u>2020</u>
Board Member	5	Print Board Member's Name  <b>Gayle Wood</b>	I, <u>GAYLE WOOD</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/30/17</u> My term Expires: <u>2020</u>
Board Member	6	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member	7	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**Original Signatures  
Verified by**

Justin L. Smith

