

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT	CALHAN FIRE PROTECTION DISTRICT
ADDRESS	725 FORTH STREET CALHAN, CO 80808
CONTACT PERSON	NANCY HELTON
PHONE	719-347-3057
EMAIL	
FAX	

For the Year Ended  
12/31/2017  
or fiscal year ended:

**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:	JOHN M KOPENHAFFER
TITLE	CPA
FIRM NAME (if applicable)	WILLIAMS AND KOPENHAFFER, PC
ADDRESS	524 SOUTH CASCADE #7, COLORADO SPRINGS, CO 80903
PHONE	719-635-0440
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	3/7/2017
RELATIONSHIP TO ENTITY	NONE

**PREPARER (SIGNATURE REQUIRED)**

**SEE ACCOUNTANTS' COMPILATION REPORT**

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"/>	



**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Governmental Funds				Proprietary/Enterprise Funds			
Line	Description	2023	2022	Line	Description	2023	2022
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 351,725	\$ -	1-1	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	1-2	Investments	\$ 176,585	\$ -
1-3	Receivables	\$ -	\$ -	1-3	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	1-4	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets (specify)				Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -		<b>Total Current Assets</b>	\$ 176,585	\$ -
1-6		\$ -	\$ -	1-6	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-7		\$ -	\$ -	1-7	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -	1-8		\$ -	\$ -
1-9		\$ -	\$ -	1-9		\$ -	\$ -
1-10		\$ -	\$ -	1-10		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 351,725	\$ -	1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 176,585	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 351,725	\$ -	1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 176,585	\$ -
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	1-14	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	1-16	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	1-17	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	1-18	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	1-20	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	1-21	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -	1-22		\$ -	\$ -
1-23		\$ -	\$ -	1-23		\$ -	\$ -
1-24		\$ -	\$ -	1-24		\$ -	\$ -
1-25		\$ -	\$ -	1-25		\$ -	\$ -
1-26		\$ -	\$ -	1-26		\$ -	\$ -
1-27		\$ -	\$ -	1-27		\$ -	\$ -
1-28	<b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ -	\$ -	1-28	<b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	1-30	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -	1-31	Emergency Reserves	\$ -	\$ -
1-32	Restricted (specify): TABOR RESERVE	\$ 7,651	\$ -	1-32	Other Designations/Reserves	\$ 176,585	\$ -
1-33	Committed (specify): EQUIPMENT	\$ 144,485	\$ -	1-33	Restricted	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	1-34	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-35	Unassigned:	\$ 199,589	\$ -	1-35		\$ -	\$ -
1-36	<b>(add lines 1-30 through 1-35) This total should be the same as line 1-13</b>			1-36	<b>(add lines 1-30 through 1-35) This total should be the same as line 1-13</b>		
	<b>TOTAL FUND BALANCE</b>	\$ 351,725	\$ -		<b>TOTAL NET POSITION</b>	\$ 176,585	\$ -
1-37	<b>(add lines 1-28/ 1-29 and 1-36) This total should be the same as line 1-13</b>			1-37	<b>(add lines 1-28/ 1-29 and 1-36) This total should be the same as line 1-13</b>		
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	\$ 351,725	\$ -		<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>	\$ 176,585	\$ -

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

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

Governmental Funds				Proprietary/Pluiciary Funds				Please use this space to provide explanation of any items on this page
Tax Revenue				Tax Revenue				
2-1	Property	\$ 143,569	\$ -	Property	\$ -	\$ -		
2-2	Specific Ownership	\$ 21,742	\$ -	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</b> <b>TOTAL TAX REVENUE</b>	\$ 165,311	\$ -	<b>Add lines 2-1 through 2-7</b> <b>TOTAL TAX REVENUE</b>	\$ -	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ 8,400	\$ -		
2-14	Grants	\$ 5,000	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 1,453	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ 3,000	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 3,202	\$ -	Interest/Investment Income	\$ 18,035	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-22	All Other (specify): REFUNDS AND REIMBURSEMENTS	\$ 1,579	\$ -	All Other (specify):	\$ -	\$ -		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	<b>Add lines 2-9 through 2-23</b> <b>TOTAL REVENUES</b>	\$ 179,545	\$ -	<b>Add lines 2-9 through 2-23</b> <b>TOTAL REVENUES</b>	\$ 26,435	\$ -		
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>				
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</b> <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27</b> <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -		
2-29	<b>Add lines 2-24 and 2-28</b> <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 179,545	\$ -	<b>Add lines 2-24 and 2-28</b> <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 26,435	\$ -		<b>GRAND TOTALS</b> 205,980

**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**

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Expenditures							
3-1	General Government	\$ 33,742	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 57,451	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 2,340	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 3,000	\$ -	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		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ 12,456	\$ -	Debt Service	\$ -	\$ -	
	Debt Service			Principal	\$ -	\$ -	
3-15	Principal	\$ 10,700	\$ -	Interest	\$ -	\$ -	
3-16	Interest	\$ 411	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$ 117,760	\$ -	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$ 2,340	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 120,100
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 3-26, plus line 3-27, less line 3-24, less line 3-25)</b> <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 61,785	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 24,095	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 289,940	\$ -	Net Position, January 1 from December 31 prior year report	\$ 152,490	\$ -	
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.	\$ 351,725	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 176,585	\$ -	

**IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.**

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

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?  YES       NO

4-2 Is the debt repayment schedule attached? If no, MUST explain:  YES       NO

4-3 Is the entity current in its debt service payments? If no, MUST explain:  YES       NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	2012	2013	2014	2015	2016	2017
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leases	\$ 10,700	\$ -	\$ -	\$ 10,700	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,700</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt?  YES       NO  
 How much? \$ -  
 If yes, Date the debt was authorized: \_\_\_\_\_

4-6 Does the entity intend to issue debt within the next calendar year?  YES       NO  
 If yes, How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?  YES       NO  
 If yes, What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?  YES       NO  
 If yes, What is being leased? BUILDING AND LAND  
 What is the original date of the lease? AUGUST 2012-2017  
 Number of years of lease? 5  
 Is the lease subject to annual appropriation?  YES       NO  
 What are the annual lease payments? \$ 11,074

4-9 Does the entity have a certified mill levy?  YES       NO  
 If yes, Please provide the following mills levied for the year reported (do not enter \$ amounts):

Bond Redemption	0.00	
General/Other	6.06	
<b>TOTAL</b>	<b>6.06</b>	

## 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	\$ 351,725	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 351,725</b>
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 FPPA OF COLORADO	\$ 176,585	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 176,585</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 528,310</b>

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

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  YES       NO       N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:  YES       NO       N/A

## PART 6 - CAPITAL 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?
- 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:

6-3 Capital Assets (by type of asset, including covered extrajurisdictional assets)	Beginning Balance	Additions	Disposals	Year-End Balance
Land	\$ 32,000	\$ -	\$ -	\$ 32,000
Buildings	\$ 145,535	\$ -	\$ -	\$ 145,535
Machinery and equipment	\$ 1,171,395	\$ 12,456	\$ -	\$ 1,183,851
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,348,930</b>	<b>\$ 12,456</b>	<b>\$ -</b>	<b>\$ 1,361,386</b>

6-4 Capital Assets (by type of asset, including covered extrajurisdictional assets)	Beginning Balance	Additions	Disposals	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>

\*must agree to prior year ending balance

## 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?
- 7-2 Does the entity have a volunteer firemen's pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

State contribution amount:

Other (gifts, donations, etc.):

3,000
5,400
<b>TOTAL 8,400</b>
150/10YRS

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

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

	YES	NO	NA
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 29-1-106 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	AMOUNT
GENERAL FUND	\$ 129,450
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

**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="text"/>	<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 <input type="text"/> PRIOR name <input type="text"/>	<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: <input type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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="text"/>	<input checked="" type="checkbox"/>	<input 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	Notes
Unrestricted Cash & Investments \$ 528,310	Unrestricted Fund Balor \$ 344,074	Total Tax Revenue \$ 165,311	
Current Liabilities \$ -	Total Fund Balance \$ 351,725	Revenue Paying Debt Service \$ 179,545	
Deferred Inflow \$ -	PY Fund Balance \$ 289,940	Total Revenue \$ 179,545	
	Total Revenue \$ 179,545	Total Debt Service Principal \$ 10,700	
	Total Expenditures \$ 117,760	Total Debt Service Interest \$ 411	
	Interfund In \$ -		
	Interfund Out \$ -		
Governmental		Enterprise Funds	
Total Cash & Investments \$ 351,725		Net Position \$ 176,585	
Transfers In \$ -		PY Net Position \$ 152,490	
Transfers Out \$ -			
Property Tax \$ 143,569	Deferred Outflow \$ -		
Debt Service Principal \$ 10,700	Current Liabilities \$ -		
Total Expenditures \$ 117,760	Deferred Inflow \$ -		
Total Developer Advances \$ -	Cash & Investments \$ 176,585		
Total Developer Repayments \$ -	Principal Expense \$ -		

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 Calhan Fire - Pikes Peak Co-op Building
 

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Compound Period ..... : Annual

Nominal Annual Rate .... : 3.500 %

## CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	08/22/2012	50,000.00	1		
2 Payment	08/22/2013	11,074.07	5	Annual	08/22/2017

## AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 08/22/2012				50,000.00
2012 Totals	0.00	0.00	0.00	
1 08/22/2013	11,074.07	1,750.00	9,324.07	40,675.93
2013 Totals	11,074.07	1,750.00	9,324.07	
2 08/22/2014	11,074.07	1,423.66	9,650.41	31,025.52
2014 Totals	11,074.07	1,423.66	9,650.41	
3 08/22/2015	11,074.07	1,085.89	9,988.18	21,037.34
2015 Totals	11,074.07	1,085.89	9,988.18	
4 08/22/2016	11,074.07	736.31	10,337.76	10,699.58
2016 Totals	11,074.07	736.31	10,337.76	
5 08/22/2017	11,074.07	374.49	10,699.58	0.00
2017 Totals	11,074.07	374.49	10,699.58	
Grand Totals	55,370.35	5,370.35	50,000.00	

See accountants' compilation report.

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE CALHAN FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Calhan Fire Protection District Board of Directors 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 five hundred thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Calhan Fire Protection District exceeded \$750,000 for fiscal year 2017; and

WHEREAS, an application for exemption from audit for Calhan Fire Protection District has been prepared by Williams and Kopenhafer, P.C., 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 Calhan Fire Protection District that the application for exemption from audit for Calhan Fire Protection District for the fiscal year ended December 31, 2017, has been reviewed and is hereby approved by a majority of the Board of Directors of Calhan Fire Protection 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 a part of the application for exemption from audit of the Calhan Fire Protection District for the fiscal year ended December 31, 2017.

ADOPTED THIS 8<sup>th</sup> day of March, A.D. 2018.

ATTEST:

Board Member

Term Expires

Signature

Albert Koblen

May 2020

Albert Koblen

Rodney L. Riggs

May 2018

Rodney L. Riggs

Kenneth Harris

May 2018

Kenneth Harris

Edwin E Doven

May 2018

Edwin E Doven

Randy L Pieper

May 2018

Randy L Pieper

**WILLIAMS AND KOPENHAFER, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

*James R. Williams*  
*John M. Kopenhafer*

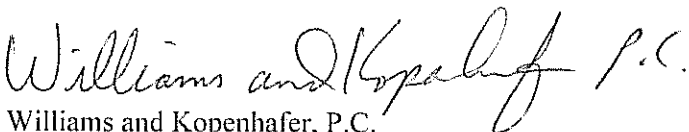
(719) 635-0440  
Fax 635-5384

To the Board of Directors  
Calhan Fire Protection District  
Calhan, CO

Management is responsible for the accompanying financial statements of Calhan Fire Protection District, which comprise the balance sheet-cash basis as of December 31, 2017, and the related operating statement-cash basis 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.



Williams and Kopenhafer, P.C.  
Colorado Springs, CO  
March 7, 2018