

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT AGENCY

Southwestern Highway 115 Fire Protection District
P.O. Box 13459
Fort Carson, Colorado 80513

For the Year Ended
12/31/2024
or fiscal year ended:

**CONTACT PERSON
PHONE
EMAIL**

Matt Drosendahl
719-237-3130
drosendahlmatthew@gmail.com

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with jurisdiction of governmental accountancy and that this certification is the Application's responsibility and accurate to the best of my knowledge. I am aware that the Audit Law requires that a public employer of accountants complete the annual audit process and pay the annual fee of \$100,000 and that independent accountants who are not able to provide the audit.

**NAME:
TITLE:
FIRM NAME (if applicable):
ADDRESS:
PHONE:
RELATIONSHIP TO ENTITY:**

Thomas G. Sistare
Shareholder
Hoelling & Company, Inc.
31 East Platte Avenue, Suite 300, Colorado Springs, CO 80903
719-630-1091
We provide services to the District as Independent Certified Public Accountants.

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

PREPARER (SIGNATURE REQUIRED)

TGS

February 26, 2025

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

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

If Yes, date filed:



PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

NOTE: Add additional rows as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)			Description	Proprietary (or Auxiliary) Funds (Cash or Budgetary Basis)	
		General Fund*	Fund*	Fund*		Fund*	Fund*
Assets							
1-1	Cash & Cash Equivalents	\$ 70,943	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 650,202	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 2,203	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Proprietary Tax Receivable	\$ 286,257	\$ -	\$ -	Other Current Assets (specify...)	\$ -	\$ -
All Other Assets							
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7	Other (prepaid expenses)	\$ -	\$ -	\$ -	Capital & Right to Use Assets, not (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -
1-9		\$ -	\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,009,683	\$ -	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
Deferred Outflows of Resources							
1-12	(specify...)	\$ -	\$ -	\$ -	(specify...)	\$ -	\$ -
1-13	(specify...)	\$ -	\$ -	\$ -	(specify...)	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,009,683	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities							
1-16	Accounts Payable	\$ 62	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 12,500	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Revenue	\$ -	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 12,562	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities (specify...)	\$ -	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-0)	\$ -	\$ -
1-23		\$ -	\$ -	\$ -	Other Liabilities (specify...)	\$ -	\$ -
1-24		\$ -	\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ 12,562	\$ -	\$ -	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$ 266,257	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other (Deferred Property Taxes)	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 266,257	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance							
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	Net Investment in Capital and Right-to-Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -		\$ -	\$ -
1-33	Restricted (specify...)	\$ 13,000	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed (specify...)	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned (specify...)	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned	\$ 697,824	\$ -	\$ -	Unesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	(add lines 1-31 through 1-36) This total should be the same as line 1-08	\$ 710,824	\$ -	\$ -	(add lines 1-27, 1-30 and 1-37) This total should be the same as line 1-15	\$ -	\$ -
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 1,009,683	\$ -	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Discretionary/Proprietary Funds	
		General Fund	Fund	Fund		Fund	Fund
Tax Revenue							
2-1	Property (include mills levied in question 10-7)	\$ 320,124	\$ -	\$ -	Property (include mills levied in question 10-7)	\$ -	\$ -
2-2	Specific Ownership	\$ 27,854	\$ -	\$ -	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	\$ 348,028	\$ -	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -
	TOTAL TAX REVENUE				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	\$ -	\$ -
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	\$ 29,788	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	All Other (Miscellaneous Income)	\$ 94	\$ -	\$ -	All Other (specify...)	\$ -	\$ -
2-23	Wildland Income	\$ 33,140	\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-9 through 2-23	\$ 410,557	\$ -	\$ -	Add lines 2-9 through 2-23	\$ -	\$ -
	TOTAL REVENUES				TOTAL REVENUES		
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	\$ -	Debt Proceeds	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	Lease Proceeds	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-28	Other (specify...)	\$ -	\$ -	\$ -	Other (specify...)	\$ -	\$ -
2-29	Add lines 2-25 through 2-28	\$ -	\$ -	\$ -	Add lines 2-25 through 2-28	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES				TOTAL OTHER FINANCING SOURCES		
2-30	Add lines 2-24 and 2-29	\$ -	\$ -	\$ -	Add lines 2-24 and 2-29	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 410,557	\$ -	\$ -	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -
2-31					GRAND TOTALS (ALL FUNDS)	\$ 410,557	\$ -

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - STOP.
You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

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

Line #	Description	Governmental Funds			Description	Proprietary/Utility Funds	
		General Fund	Fund	Fund		Fund	Fund
	Expenditures						
3-1	General Government	\$ 48,883	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ 186,914	\$ -	\$ -	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	Transfers to other districts	\$ -	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other (specify...)	\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Other (specify...)	\$ -	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ 2,782	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (Specify where reported in 4-4)	\$ -	\$ -	\$ -	Principal (Specify where reported in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other (specify...)	\$ -	\$ -	\$ -	All Other (specify...)	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ 238,556	\$ -	\$ -	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ -	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$ 238,556	\$ -
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other (specify...)(enter negative for expenses)	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-19)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30, and 3-31, subtract lines 3-26 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ 143,998	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 536,826	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 710,824	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ -	\$ -

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

You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- 4-1 Does the entity have outstanding debt?
(If "Yes" is checked, skip to question 4-3)
(If "Yes" is checked, please attach a copy of the entity's debt repayment schedule) Yes No
- 4-2 Is the debt repayment schedule attached? If no, **MUST** explain: Yes No
- 4-3 Is the entity current in its outside service payments? If no, **MUST** explain: Yes No

Please use this space to provide any explanations or comments

4-4 Please complete the following debt schedule, if applicable: (Please only include principal amounts) (Enter all amounts as positive numbers)

	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBJTA** liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

**Subscription-Based Information Technology Arrangements

**Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized but unissued debt as of its fiscal yearend (Section 28-1-60(9)(b) C.R.S.)? Yes No
If yes: How much? \$ -
Date the debt was authorized: _____
- 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan? Yes No
If yes: How much? \$ -
Date of the most recent Service Plan: _____
- 4-7 Does the entity intend to issue debt within the next calendar year? Yes No
If yes: How much? \$ -
- 4-8 Does the entity have debt that has been refinanced that it is still responsible for? Yes No
If yes: What is the amount outstanding? \$ -
- 4-9 Does the entity have any lease agreements? Yes No
If yes: What is being leased? _____
What is the original date of the lease? _____
Number of years of lease? _____
Is the lease subject to annual appreciation?
What are the annual lease payments? \$ -

Please use this space to provide any explanations or comments

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposits and investment balances

	Amount	Total
5-1 YEAR-END Total of All, Checking and Savings accounts	\$ 70,943	
5-2 Certificates of deposit	\$ -	
TOTAL CASH/DEPOSITS		\$ 70,943
5-3 Colorado	\$ 85,202	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 85,202
TOTAL CASH AND INVESTMENTS		\$ 156,145

Please answer the following questions 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 Not
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 14-10.5-101, et seq. C.R.S.)? If no, **MUST** explain: Yes No Not

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions 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?
If No is checked, see the rest of Part 6!

6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-596, C.R.S.? If no, MUST explain:

6-3

Complete the following Capital & Right-to-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 242,280	\$ -	\$ -	\$ 242,280
Buildings	\$ 778,187	\$ -	\$ -	\$ 778,187
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,020,467	\$ -	\$ -	\$ 1,020,467

6-4

Complete the following Capital & Right-to-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 ** Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

Please answer the following questions 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 time" firefighters' pension plan?

7-2 Does the entity have a volunteer firefighters' pension plan?

If yes: Who administers the plan? _____

Indicate the contributions from:

City/County/State/Local

State contribution amount:

Other (gifts, donations, etc.)

TOTAL

\$	-
\$	-
\$	-
\$	-
\$	-

What is the monthly benefit paid for 20 years of service per retiree as of 1/31/17?

\$	-
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PART 8 - BUDGET INFORMATION

Please answer the following questions 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 29-1-13 C.R.S.? If no, **MUST** explain:
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.2? If no, **MUST** explain:

If yes: Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 689,260
	\$ -
	\$ -
	\$ -
	\$ -

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

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

Yes No N/A

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))?
(Note: An applicable political entity, from a state's limitations of TABOR, does not exempt itself from the general tabors' revenue requirement. An entity should disclose if they meet the requirements of TABOR.)

PART 10 - GENERAL INFORMATION

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

Yes No N/A

Please use this space to provide any explanations or comments

- 10-1 Is this application for a newly formed governmental entity?
Date of formation: _____
- 10-2 Has the entity changed its name in the past or current year?
Please list the NEW name: _____
Please list the PRIOR name: _____
- 10-3 Is the entity a metropolitan district?
- 10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services?
List the name of the other governmental entity and the services provided:
Mutual a a response with Colorado Springs FD, Fort Carson FD, and Stralmoor Hills FD.
- 10-6 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only pursuant to Sections 32-1-103 (9,3) and 32-1-104 (3), C.R.S.]
Date filed: _____
- 10-7 Does the entity have a certified mill levy?
Please provide the number of mills levied for the year reported (do not report 0's rounded):

Entity	Mills
Board of Education	-
General Fund	13.200
Local Fund	13.200

- 10-8 If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.

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

PART 11 - GOVERNING BODY APPROVAL

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

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy? Yes No

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-804 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following two methods:

1) Submit the application in hard copy via the US Mail including original signatures.


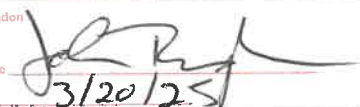

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as DocuSign or EchoSign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been created consistent with Sect on 29-1-804, C.R.S., which states that a governmental agency with revenues and expenditures of more than \$100,000 but not more than \$750,000 must have an application prepared by an independent accountant with knowledge of governmental accounting completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

**Print or type the names of ALL members of the governing body below.
A MAJORITY of the members of the governing body must sign below.**

Board Member's Name:	Lee Armstrong
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
My term expires: _____	Date _____
Board Member's Name:	Bob Zyer
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
My term expires: _____	Date _____
Board Member's Name:	Matt Dresendahl
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature 
My term expires: 2027	Date 3/20/25
Board Member's Name:	John Rigdon
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature 
My term expires: 2027	Date 3/20/25
Board Member's Name:	Doug Wooley
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature 
My term expires: 2027	Date 3/20/25
Board Member's Name:	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
My term expires: _____	Date _____
Board Member's Name:	
I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature _____
My term expires: _____	Date _____



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Southwestern Highway 115 Fire Protection District

Management is responsible for the accompanying financial statements of Southwestern Highway 115 Fire Protection District (a Colorado local government), which comprise the balance sheet as of December 31, 2024, and the related operating statement for the year then ended, included in the accompanying prescribed form in accordance with the requirements of the Colorado State Auditor. 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 presented in accordance with the requirements of the Colorado State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Hoelting & Company, Inc.

Colorado Springs, Colorado
February 26, 2025