

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Pinewood Springs Fire Protection District
ADDRESS	61 Kiowa Road Lyons CO 80540
CONTACT PERSON	Krista Diaz
PHONE	
EMAIL	Krista.diaz@pwsfire.org
FAX	303-443-0228

For the Year Ended
12/31/2018
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:	Pamela K Ping
TITLE	Enrolled Agent ATAP
FIRM NAME (if applicable)	Quality Accounting Services, LLC
ADDRESS	5485 Conestoga Court, Suite 104B, Boulder CO 80301
PHONE	303-443-9451
DATE PREPARED	3/16/2019
RELATIONSHIP TO ENTITY	Enrolled Agent ATAP

PREPARER (SIGNATURE REQUIRED)

DocuSigned by:
Pamela K Ping
531ACDF3A1456C

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:

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 Funds		FPPA Fund	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 33,529	\$ 59,347	Cash & Cash Equivalents		\$ -
1-2	Investments		\$ -	Investments	\$ 206,077	\$ -
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			\$ -			
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-8		\$ -	\$ -			\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 33,529	\$ 59,347	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 206,077	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 33,529	\$ 59,347	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 206,077	\$ -
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			\$ -	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 CO Trust and Tabor	\$ -	\$ 59,347	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 33,529	\$ -	Undesignated/Unreserved/Unrestricted	\$ 206,077	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 33,529	\$ 59,347	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 206,077	\$ -
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	\$ 33,529	\$ 59,347	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	\$ 206,077	\$ -

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		Please use this space to provide explanation of any items on this page
		General Fund	Capital Funds		FPPA Fund	Fund*	
Tax Revenue							
2-1	Property (Include mills levied in Question 10-6)	\$ 95,254	\$ -	Property (Include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 8,151	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -	State Funding	\$ 4,251	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 103,405	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 4,251	\$ -	
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	\$ 7,148	\$ -	
2-14	Grants	\$ -	\$ 266,799	Grants	\$ -	\$ -	
2-15	Donations	\$ 3,789	\$ 3,215	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	\$ 747	\$ 6	Interest/Investment Income	\$ 103	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23	Book Sales	\$ -	\$ 537		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 107,941	\$ 270,557	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 11,502	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	GRAND TOTALS
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 107,941	\$ 270,557	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 11,502	\$ -	

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 Funds		FPPA Fund	Fund*	
Expenditures				Expenditures			
3-1	General Government	\$ 40,178	\$ -	General Operating & Administrative	\$ 8,404	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 31,326	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 7,148	\$ -	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	\$ -	\$ 270,144	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 17,800	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 5,283	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		\$ -	\$ -	BenefitsPaid Out	\$ 11,400	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 78,652	\$ 293,227	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 19,804	\$ -	\$ 391,683
3-23	Interfund Transfers (In)	\$ -	\$ 65,989	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers out	\$ 65,989	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
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, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 65,989	\$ 65,989	(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 2-29, less line 3-22, plus line 3-29	\$ (36,700)	\$ (88,659)	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	\$ (8,302)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 70,229	\$ 148,006	Net Position, January 1 from December 31 prior year report	\$ 214,379	\$ -	
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.	\$ 33,529	\$ 59,347	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 206,077	\$ -	

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)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ 173,315	\$ -	\$ 18,308	\$ 155,007
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 173,315	\$ -	\$ 18,308	\$ 155,007

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES NO

4-5 Does the entity have any authorized, but unissued, debt? YES NO

If yes: How much?
 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?
 What is the original date of the lease?
 Number of years of lease?
 Is the lease subject to annual appropriation? YES NO
 What are the annual lease payments?

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

5-2 Certificates of deposit

TOTAL CASH DEPOSITS

Investments (if investment is a mutual fund, please list underlying investments):

	AMOUNT	TOTAL
FPPA	\$ 206,077	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
TOTAL INVESTMENTS	\$ -	\$ 206,077
TOTAL CASH AND INVESTMENTS	\$ -	\$ 298,953

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.? 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? 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	\$ 3,000	\$ -	\$ -	\$ 3,000
Buildings	\$ 30,000	\$ 848,797	\$ -	\$ 878,797
Machinery and equipment	\$ 488,253	\$ -	\$ -	\$ 488,253
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 578,653	\$ 270,144	\$ 848,797	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (517,535)	\$ (15,909)	\$ -	\$ (533,444)
TOTAL	\$ 582,371	\$ 1,103,032	\$ 848,797	\$ 836,606

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

*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? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO
- If yes: Who administers the plan? FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 7,148
State contribution amount:	\$ 4,251
Other (gifts, donations, etc.):	\$ 103
TOTAL	\$ 11,502
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 budgeted for each fund for the year reported							
Fund Name		Budgeted Expenditures					
General Fund		\$	33,565				
General Reserve		\$	56,019				
Capital Accounts		\$	105				
		\$	-				

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)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet this	<input checked="" type="checkbox"/>	<input type="checkbox"/>			

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:					
Fire Protection Services						
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:						
Fire Protection Services (See attachment)						
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):						
Bond Redemption mills		0.000				
General/Other mills		8.770				
Total mills		8.770				
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	\$	298,953	Unrestricted Fund Balance \$	33,529	Total Tax Revenue	\$ 103,405
Current Liabilities	\$	-	Total Fund Balance \$	33,529	Revenue Paying Debt Service	\$ 270,557
Deferred Inflow	\$	-	PY Fund Balance \$	70,229	Total Revenue	\$ 378,498
			Total Revenue \$	107,941	Total Debt Service Principal	\$ 17,800
			Total Expenditures \$	78,652	Total Debt Service Interest	\$ 5,283
			Interfund In \$	-		
Governmental			Interfund Out \$	65,989	Enterprise Funds	
Total Cash & Investments	\$	92,876			Net Position	\$ 206,077
Transfers In	\$	65,989	Proprietary		PY Net Position	\$ 214,379
Transfers Out	\$	65,989	Current Assets \$	206,077		
Property Tax	\$	95,254	Deferred Outflow \$	-	Government-Wide	
Debt Service Principal	\$	17,800	Current Liabilities \$	-	Total Outstanding Debt	\$ 155,007
Total Expenditures	\$	371,879	Deferred Inflow \$	-	Authorized but Unissued	\$ -
Total Developer Advances	\$	-	Cash & Investments \$	206,077	Year Authorized	\$ -
Total Developer Repayments	\$	-	Principal Expense \$	-		

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES NO

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures 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 29-1-604 (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 three 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 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	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.
1	Jon Andrews	Signed: <u>Jon Andrews</u> Date: <u>8/9/2020</u> My term Expires: <u>05/13/2023</u>
2	Ardean Johnson	Signed: <u>ARDEAN JOHNSON</u> Date: <u>8/11/2020</u> My term Expires: <u>05/13/2023</u>
3	Krista Diaz	Signed: <u>Krista Diaz</u> Date: <u>8/12/2020</u> My term Expires: <u>05/13/2022</u>
4	Dan Kowalski	Signed: <u>Dan Kowalski</u> Date: <u>8/12/2020</u> My term Expires: <u>05/09/2022</u>
5	Michael Graham	Signed: <u>Michael Graham</u> Date: <u>8/12/2020</u> My term Expires: <u>05/13/2022</u>
6		Signed: _____ Date: _____ My term Expires: _____
7		Signed: _____ Date: _____ My term Expires: _____

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APROOVING AN EXEMPTION FROM AUDIT FOR YEAR 2018 (Resubmitted) 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 2018, and


WHEREAS, an application for exemption from audit for the Pinewood Springs Fire Protection District has been prepared by Quality Accounting Services, LLC, 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, 2018, 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 the resolution shall be attached to, and shall become a part of, the application for exemption from audit 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 is 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, 2018.

ADOPTED THIS Eleventh day of August, A.D. 2020

DocuSigned by:

 A34F5E1ED92D473...
 President

ATTEST:
 DocuSigned by:

 7D1AC463C7F94F6...
 Secretary


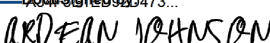
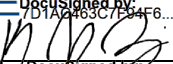
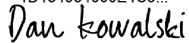
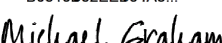
Members of Governing Body	Date Term Expires	Signature
Jon Andrews	05/13/2023	DocuSigned by: 
Ardean Johnson	05/13/2023	DocuSigned by: 
Krista Diaz	05/13/2022	DocuSigned by: 
Dan Kowalski	05/09/2022	DocuSigned by: 
Michael Graham	05/13/2022	DocuSigned by: 

EXHIBIT A - LEASE TERMS

1. Lessee: Pinewood Springs Fire Protection District
2. Commencement Date: May 12, 2016
3. Final Expiration Date: May 1, 2026
4. Rental Payment Dates: Beginning November 1, 2016 and on each May 1 and November 1 thereafter until Final Expiration Date or prior redemption.
5. Applicable Yield Rate: 2.83%
6. Default Rate: Tax-Exempt Fixed Rate + 3.00% per annual until the Default is cured.
7. Financial Reporting Requirements:
 - a. Annually, Lessee shall deliver to Lessor copies of Lessee's audited financial statements and related audit report prepared by an independent public accounting firm acceptable to Lessor upon the first to occur of (i) two (2) weeks after the final audit is issued by the auditors or (ii) 210 Days after the end of Lessee's Fiscal year.
 - b. Annually, Lessee shall deliver to Lessor a copy of the Lessee's Annual Budget within thirty (30) days after the end of Lessee's Fiscal Year, which Annual Budget shall illustrate the Rental Payments due to the Lessor during the period covered by the Annual Budget.
8. Financial Covenants: N/A
9. Lessee's Fiscal/Budget Year: December 31
10. Rental Payment Schedule and Option Purchase Price:

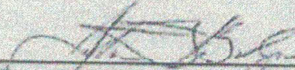
Payment No.	Payment Date	Principal	Interest	Total Rental Payment	Balance	Option Purchase Price
1	November 1, 2016	8,884.87	2,657.06	11,541.92	191,115.13	191,115.12
2	May 1, 2017	8,837.64	2,704.28	11,541.92	182,277.49	182,277.48
3	November 1, 2017	8,962.69	2,379.23	11,541.92	173,314.80	173,314.79
4	May 1, 2018	9,089.52	2,452.40	11,541.92	164,225.28	164,225.27
5	November 1, 2018	9,218.13	2,323.79	11,541.92	155,007.15	155,007.14
6	May 1, 2019	9,348.57	2,193.35	11,541.92	145,658.58	145,658.57

7	November 1, 2019	9,480.85	2,061.07	11,541.92	136,177.73	136,177.72
8	May 1, 2020	9,615.01	1,926.91	11,541.92	126,562.72	126,562.72
9	November 1, 2020	9,751.06	1,790.86	11,541.92	116,811.66	116,811.66
10	May 1, 2021	9,889.03	1,652.89	11,541.92	106,922.63	106,922.62
11	November 1, 2021	10,028.96	1,512.96	11,541.92	96,893.67	96,893.66
12	May 1, 2022	10,170.87	1,371.05	11,541.92	86,722.80	86,722.78
13	November 1, 2022	10,314.79	1,227.13	11,541.92	76,408.01	76,407.99
14	May 1, 2023	10,460.75	1,081.17	11,541.92	65,947.26	65,947.25
15	November 1, 2023	10,608.77	933.15	11,541.92	55,338.49	55,338.48
16	May 1, 2024	10,758.88	783.04	11,541.92	44,579.61	44,579.60
17	November 1, 2024	10,911.12	630.8	11,541.92	33,668.49	33,668.48
18	May 1, 2025	11,065.51	476.41	11,541.92	22,602.98	22,602.97
19	November 1, 2025	11,222.09	319.83	11,541.92	11,380.89	11,380.88
20	May 1, 2026	11,380.90	161.02	11,541.92	0	0

TOTALS		\$200,000.00	\$30,838.40	\$230,838.40		
---------------	--	---------------------	--------------------	---------------------	--	--

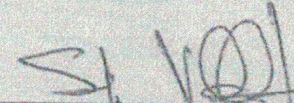
LESSEE:

PINEWOOD SPRINGS FIRE PROTECTION DISTRICT

By: 
 Its: John Bologna
District President

LESSOR:

NBH BANK, a Colorado state bank

By: 
 Its: Sherry Villafane
Vice President

Certificate Of Completion

Envelope Id: F8A30B0C5468421194A6A5D32A47365D
 Subject: Please DocuSign: PWFPD Audit Exemption 2018
 Source Envelope:
 Document Pages: 15
 Certificate Pages: 2
 AutoNav: Enabled
 Enveloped Stamping: Enabled
 Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Status: Completed

Envelope Originator:
 Krista M. Diaz
 34 Lookout Drive
 Lyons, CO 80540-8262
 kmpodell@gmail.com
 IP Address: 74.121.40.12

Record Tracking

Status: Original
 8/8/2020 1:25:34 PM

Holder: Krista M. Diaz
 kmpodell@gmail.com

Location: DocuSign

Signer Events

Pamela Ping
 pam@qualityaccountingservices.net
 Owner
 Security Level: Email, Account Authentication
 (None)

Signature

DocuSigned by:

 531ACDFF3AA145C...

Timestamp

Sent: 8/8/2020 1:30:12 PM
 Viewed: 8/8/2020 6:04:29 PM
 Signed: 8/8/2020 6:04:55 PM

Signature Adoption: Pre-selected Style
 Using IP Address: 139.60.175.3

Electronic Record and Signature Disclosure: Not Offered via DocuSign

Jon Andrews
 4jon.andrews@gmail.com
 Security Level: Email, Account Authentication
 (None)

DocuSigned by:

 A34F5E1ED92D473...

Sent: 8/8/2020 6:04:57 PM
 Viewed: 8/9/2020 5:42:25 AM
 Signed: 8/9/2020 5:43:19 AM

Signature Adoption: Pre-selected Style
 Using IP Address: 139.60.175.3

Electronic Record and Signature Disclosure: Not Offered via DocuSign

ARDEAN JOHNSON
 ardean13@gmail.com
 Security Level: Email, Account Authentication
 (None)

DocuSigned by:

 7D1AC463C7F94F6...

Sent: 8/9/2020 5:43:21 AM
 Viewed: 8/11/2020 9:29:29 PM
 Signed: 8/11/2020 9:32:43 PM

Signature Adoption: Pre-selected Style
 Using IP Address: 139.60.175.3

Electronic Record and Signature Disclosure: Not Offered via DocuSign

Krista M. Diaz
 kmpodell@gmail.com
 Security Level: Email, Account Authentication
 (None)

DocuSigned by:

 1D184954660E4C3...

Sent: 8/11/2020 9:32:45 PM
 Viewed: 8/12/2020 5:09:11 PM
 Signed: 8/12/2020 5:09:51 PM

Signature Adoption: Drawn on Device
 Using IP Address: 74.121.40.12

Electronic Record and Signature Disclosure: Not Offered via DocuSign

Signer Events	Signature	Timestamp
Dan Kowalski dkowalski@david-ware.com Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 75.145.114.49	Sent: 8/12/2020 5:09:54 PM Viewed: 8/12/2020 5:47:19 PM Signed: 8/12/2020 5:47:48 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Michael Graham
 michael.graham328@gmail.com
 Security Level: Email, Account Authentication (None)



Signature Adoption: Pre-selected Style
 Using IP Address: 139.60.175.3

Sent: 8/12/2020 5:47:51 PM
 Viewed: 8/12/2020 6:42:27 PM
 Signed: 8/12/2020 6:42:52 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	8/12/2020 5:47:51 PM
Certified Delivered	Security Checked	8/12/2020 6:42:27 PM
Signing Complete	Security Checked	8/12/2020 6:42:52 PM
Completed	Security Checked	8/12/2020 6:42:52 PM
Payment Events	Status	Timestamps