

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

Pinewood Springs Fire Protection District
61 Kiowa Road
Lyons CO 80540

For the Year Ended
12/31/2018
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Kisita Diaz
574-225-2379
Krista.diaz@pwsfire.org
303-443-0228

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):

Pamela K Ping EA ATAP

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"/>	

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RECEIVED
April 2, 2019
Office of the State Auditor

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	Capital Funds		FPPA Fund	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 33,529	\$ 56,019	Cash & Cash Equivalents	\$ 206,077	\$ -	
1-2	Investments	\$ 3,223	\$ 105	Investments	\$ -	\$ -	
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		\$ -	\$ -	Total Current Assets	\$ 206,077	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (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	\$ 36,752	\$ 56,124	(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	\$ 36,752	\$ 56,124	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	NBH Bank - Lease Purchase	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted [specify...]	\$ -	\$ 56,124	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	\$ 56,124	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	\$ 56,124	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	\$ -	

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				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	\$ -	\$ 122,897	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	\$ 108,478	\$ 126,118	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 11,502	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
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	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 108,478	\$ 126,118	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 11,502	\$ -	\$ 246,098

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	\$ -	\$ -	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		\$ -	\$ -	Benefits Paid Out	\$ 11,400	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 78,652	\$ 23,083	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 19,804	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 121,539
3-24	Interfund Transfers Out	\$ -	\$ -	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	\$ -	\$ -	(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	\$ 29,826	\$ 103,035	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	\$ 70,230	\$ 148,006	Net Position, January 1 from December 31 prior year report	\$ 214,380	\$ -	
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.	\$ 100,058	\$ 251,041	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 206,078	\$ -	

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
 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? Fire Trucks
 What is the original date of the lease? 5/12/2016
 Number of years of lease? 10
 Is the lease subject to annual appropriation? YES NO
 What are the annual lease payments? \$ 23,084

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	\$ 92,876	
5-2	Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 92,876	

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

		\$ -	
5-3		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS		\$ 92,876	

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			\$ 30,000
Machinery and equipment		\$ 488,253	\$ -	\$ -	\$ 488,253
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (517,535)	\$ -	\$ -	\$ (517,535)
TOTAL		\$ 3,718	\$ -	\$ -	\$ 3,718

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:		Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land		\$ -	\$ -	\$ -	\$ -
Buildings		\$ -	\$ 875,625	\$ -	\$ 875,625
Machinery and equipment		\$ -	\$ -	\$ -	\$ -
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ -	\$ -	\$ -	\$ -
Construction in Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ (15,700)	\$ -	\$ (15,700)
TOTAL		\$ -	\$ 859,925	\$ -	\$ 859,925

*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 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 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)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	<input 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 type="checkbox"/>	
If yes: Date of formation: <input type="text"/>				
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input type="checkbox"/>	
If Yes: NEW name <input type="text"/>				
PRIOR name <input type="text"/>				
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>	
10-4	Please indicate what services the entity provides:			
<input type="text" value="Fire Protection Services"/>				
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: List the name of the other governmental entity and the services provided:				
<input type="text" value="Fire Protection Services (See attachment)"/>				
10-6	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):				
	Bond Redemption mills	0.000		
	General/Other mills	8.778		
	Total mills	8.778		

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	\$	92,876	Unrestricted Fund Balance	\$	33,529	Total Tax Revenue	\$	103,405	
Current Liabilities	\$	-	Total Fund Balance	\$	33,529	Revenue Paying Debt Service	\$	129,118	
Deferred Inflow	\$	-	PY Fund Balance	\$	70,230	Total Revenue	\$	234,596	
			Total Revenue	\$	106,478	Total Debt Service Principal	\$	17,800	
			Total Expenditures	\$	78,652	Total Debt Service Interest	\$	5,283	
Governmental			Interfund In	\$	-				
Total Cash & Investments	\$	92,876	Interfund Out	\$	-	Enterprise Funds			
Transfers In	\$	-	Proprietary			Net Position	\$	206,078	
Transfers Out	\$	-	Current Assets	\$	206,077	PY Net Position	\$	214,380	
Property Tax	\$	85,254	Deferred Outflow	\$	-	Government-Wide			
Debt Service Principal	\$	17,800	Current Liabilities	\$	-	Total Outstanding Debt	\$	155,007	
Total Expenditures	\$	101,735	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?

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. Signed _____ Date: _____ My term Expires: _____
1	Jon Andrews	I, <u>Russ Hardy</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>3/21/19</u> My term Expires: <u>05/2022</u>
2	Krista Diaz	I, <u>Krista Diaz</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>3/21/19</u> My term Expires: <u>01/2020</u>
3	Russ Hardy	I, <u>Jon Andrews</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>for Andrews</u> Date: <u>3/26/19</u> My term Expires: <u>05/2022</u>
4	Ardean Johnson	I, <u>Ardean Johnson</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>Ardean Johnson</u> Date: <u>3-19-19</u> My term Expires: <u>2020</u>
5	Dan Kowalski	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: _____
6		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: _____
7		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: _____

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

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

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	182,777.49	182,777.48
3	November 1, 2017	8,962.69	2,579.23	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	\$58,835.40	\$230,835.40		


LESSEE:

**PINEWOOD SPRINGS FIRE
PROTECTION DISTRICT**

By: 
Its: District President

LESSOR:

NBH BANK, a Colorado state bank

By: 
Its: Vice President

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2018 FOR THE PINEWOOD 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 30 day of March, A.D. 2019

[Signature]
President

ATTEST: Ardean Johnson
Secretary

<u>Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
<u>J. Andrews</u>	<u>05/2020</u>	<u>[Signature]</u>
<u>Russ Hardy</u>	<u>05/2020</u>	<u>[Signature]</u>
<u>Ardean Johnson</u>	<u>05/2020</u>	<u>[Signature]</u>
<u>Krista Diaz</u>	<u>05/2020</u>	<u>[Signature]</u>
<u>Dan Kowalski</u>		