

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	303-823-5086
EMAIL	Krista.diaz@pwsfire.org
FAX	303-443-0228

For the Year Ended
12/31/2019
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 Ct Suite 104B, Boulder, CO 80301
PHONE	303-443-9451
DATE PREPARED	3/25/2020
RELATIONSHIP TO ENTITY	Enrolled Agent ATAP

PREPARER (SIGNATURE REQUIRED)

DocuSigned by:

Pamela Ping

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.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Capital Fund		Pension Fund	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 51,051	\$ 60,641	Cash & Cash Equivalents	\$ 233,641	\$ -	
1-2	Investments	\$ -	\$ -	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		\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 51,051	\$ 60,641	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 233,641	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 51,051	\$ 60,641	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 233,641	\$ -	
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	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(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...]	\$ -	\$ 60,641	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 51,051	\$ -	Undesignated/Unreserved/Unrestricted	\$ 233,641	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 51,051	\$ 60,641	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 233,641	\$ -	
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	\$ 51,051	\$ 60,641	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	\$ 233,641	\$ -	

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 Fund		Pension Fund	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 91,280	\$ 15,409	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 8,144	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue:		\$ -	
2-5		\$ -	\$ -	State Funding	\$ 5,440	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 99,424	\$ 15,409	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 5,440	\$ -	
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	\$ -	\$ 9,470	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	\$ -	\$ 2,043	Interest/Investment Income	\$ 31,141	\$ -	
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		\$ -	\$ -	Employer contribution	\$ 5,899	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 99,424	\$ 26,922	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 42,480	\$ -	
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	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 99,424	\$ 26,922	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 42,480	\$ -	GRAND TOTALS
							\$ 168,826

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/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Capital Fund		Pension Fund	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ 33,719	\$ 2,549	General Operating & Administrative	\$ 7,173	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 27,833	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 5,899	\$ -	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	\$ -	\$ 18,829	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 4,249	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	\$ 67,451	\$ 25,627	Add lines 3-1 through 3-21	\$ 18,573	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 111,651
3-24	Interfund Transfers Out	\$ 14,451	\$ -	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)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 14,451	\$ -	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	\$ 17,522	\$ 1,295	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	\$ 23,907	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 33,529	\$ 59,346	Net Position, January 1 from December 31 prior year report	\$ 209,734	\$ -	
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.	\$ 51,051	\$ 60,641	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 233,641	\$ -	

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	\$ 155,007	\$ -	\$ 18,829	\$ 136,178
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 155,007	\$ -	\$ 18,829	\$ 136,178

*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? 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? \$ 18,829

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 \$ 51,051

5-2 Certificates of deposit \$ -

TOTAL CASH DEPOSITS \$ 51,051

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

Pension Funds with FPPA	\$ 233,641	
CO Trust	\$ 60,641	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 294,282
TOTAL CASH AND INVESTMENTS		\$ 345,333

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	\$ 1,500	\$ -	\$ 4,500
Buildings	\$ 905,625	\$ -	\$ -	\$ 905,625
Machinery and equipment	\$ 642,941	\$ -	\$ -	\$ 642,941
Furniture and fixtures	\$ 4,227	\$ -	\$ -	\$ 4,227
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (689,731)	\$ (23,074)	\$ -	\$ (712,805)
TOTAL	\$ 866,062	\$ (21,574)	\$ -	\$ 844,488

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.):	\$ 5,899
State contribution amount:	\$ 5,440
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 11,339
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/Expenses		
		General	\$	98,242	
		Capital	\$	105	
		Pension	\$	5,679	
			\$	-	

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 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: <input type="text"/>				
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 <input type="text"/>				
PRIOR name <input type="text"/>				
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"/>			
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: <input type="text"/>				
See Below <input type="text"/>				
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:

10-5 Colorado Office Emergency Mgt 03/22/05 Emergency mgt 800 MHZ Equipment, Colorado State Forest Service, 09/10/2007 CSFS Boulder District forester, County of Boulder 07/18/06 License and Exchange for Geographic Data, Larimer Cty Sheriff's Office 04/10/07 Mutual Aid, Larimer Emergency Telephone Authority (LETA) 07/21/09 Emergency Telephone Service, Lyons Fire Protection District 11/12/87 Mutual Aid, Lyons Fire Protection District, 08/11/99 Automatic Mutual Aid Extension, Pinewood Springs Water Dist, 05/10/05 Firehouse use vs Water, Town of Estes Park, Volunteer Fire Big Elk Meadows, Automatic Responses.

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 345,333	Unrestricted Fund Balan	\$ 51,051	Total Tax Revenue	\$ 114,833	
Current Liabilities	\$ -	Total Fund Balance	\$ 51,051	Revenue Paying Debt Service	\$ 26,922	
Deferred Inflow	\$ -	PY Fund Balance	\$ 33,529	Total Revenue	\$ 126,346	
		Total Revenue	\$ 99,424	Total Debt Service Principal	\$ 18,829	
		Total Expenditures	\$ 67,451	Total Debt Service Interest	\$ 4,249	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ 14,451	Enterprise Funds		
Total Cash & Investments	\$ 111,692			Net Position	\$ 233,641	
Transfers In	\$ -	Proprietary		PY Net Position	\$ 209,734	
Transfers Out	\$ -	- Current Assets	\$ 233,641			
Property Tax	\$ 106,689	Deferred Outflow	\$ -	Government-Wide		
Debt Service Principal	\$ 18,829	Current Liabilities	\$ -	- Total Outstanding Debt	\$ 136,178	
Total Expenditures	\$ 93,078	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Developer Advances	\$ -	- Cash & Investments	\$ 233,641	Year Authorized	1/0/1900	
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.

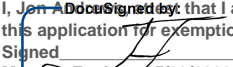
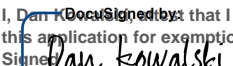
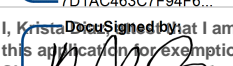
The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 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 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 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 members of the governing body below.

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

1	Full 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: 05/03/2020 A34F5E1ED92D473...
	Jon Andrews, President	I, Jon Andrews, 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: 3/27/2020 My term Expires: 05/03/2020 A34F5E1ED92D473...
2	Full 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: 05/09/2022 B0813B82EEB34A8...
	Dan Kowalski, Vice President	I, Dan Kowalski, 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: 3/27/2020 My term Expires: 05/09/2022 B0813B82EEB34A8...
3	Full 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: 05/11/2020 7D1AC463C7F94F6...
	Ardean Johnson, Secretary	I, Ardean Johnson, 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: 3/27/2020 My term Expires: 05/11/2020 7D1AC463C7F94F6...
4	Full 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: 01/24/2021 1D184954660E4C3...
	Krista Diaz, Treasurer	I, Krista Diaz, 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: 3/27/2020 My term Expires: 01/24/2021 1D184954660E4C3...
5	Full 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: _____
6	Full 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: _____
7	Full 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: _____

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APROVING AN EXEMPTOIN FROM AUDIT FOR YEAR 2019 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, 2019, 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, 2019.

ADOPTED THIS 27th day of March, A.D. 2020

DocuSigned by:


A34F5E1ED92D473...

President

ATTEST:

DocuSigned by:


7D1AC463C7F94F6...

Secretary

Members of Governing Body

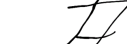
Date Term Expires

DocuSigned by:

Signature

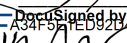
Jon Andrews

May 03, 2020


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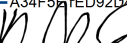
Krista Diaz

January 24, 2021


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Ardean Johnson

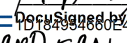
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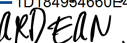

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Dan Kowalski

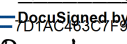
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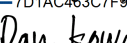

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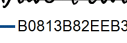

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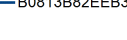

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Certificate Of Completion

Envelope Id: 93A741E2C5B94CD3A127B8FBEE2D10BE Status: Completed
 Subject: Please DocuSign: Pinewood Springs Fire Protection District Long Form Audit Exemption 12 31 2019...
 Source Envelope:
 Document Pages: 12 Signatures: 11 Envelope Originator:
 Certificate Pages: 2 Initials: 0 Krista M. Diaz
 AutoNav: Enabled kmpodell@gmail.com
 Envelopeld Stamping: Enabled IP Address: 74.121.40.12
 Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Record Tracking

Status: Original Holder: Krista M. Diaz Location: DocuSign
 3/27/2020 1:15:04 PM kmpodell@gmail.com

Signer Events

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

Signature

DocuSigned by:

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

Timestamp

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 Viewed: 3/27/2020 1:55:31 PM
 Signed: 3/27/2020 1:57:23 PM

Electronic Record and Signature Disclosure: Not Offered via DocuSign

Dan Kowalski
 dkowalski@david-ware.com
 Security Level: Email, Account Authentication (None)

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 Signature Adoption: Pre-selected Style
 Using IP Address: 75.145.114.49

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Electronic Record and Signature Disclosure: Not Offered via DocuSign

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

DocuSigned by:

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 Signature Adoption: Drawn on Device
 Using IP Address: 8.46.88.195
 Signed using mobile

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 Signed: 3/27/2020 1:41:03 PM

Electronic Record and Signature Disclosure: Not Offered via DocuSign


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

DocuSigned by:

 1D184954660E4C3...
 Signature Adoption: Drawn on Device
 Using IP Address: 74.121.40.12

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Electronic Record and Signature Disclosure: Not Offered via DocuSign

Signer Events	Signature	Timestamp
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Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Signing Complete	Security Checked	3/27/2020 1:57:23 PM
Completed	Security Checked	3/27/2020 1:57:23 PM

Payment Events	Status	Timestamps
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