

**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
or fiscal year ended:

12/31/2019

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 <small>(Must be Completed prior to Board approval)</small>	3/25/2020
RELATIONSHIP TO ENTITY	Enrolled Agent ATAP

PREPARER (SIGNATURE REQUIRED)

DocuSigned by:
Pamela Ping
337602973941420

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	
		General Fund	Capital Fund		Pension Fund	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 51,051	\$ 60,641	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments			Investments	\$ 233,641	\$ -
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				Total Current Assets	\$ 233,641	\$ -
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	\$ 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	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-32	Restricted (specify):	\$ -	\$ 60,641	Other Designations/Reserves	\$ -	\$ -
1-33	Committed (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 233,641	\$ -
1-35	Unassigned:	\$ 51,051	\$ -			
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	\$ -

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 Fund		Pension Fund	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$ 91,280	\$ 15,409	Property	\$ -	\$ -	
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 (specify):	\$ -	\$ -	
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	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	Employer Contribution to Pension Fund	\$ 5,899	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
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	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	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	\$ 99,424	\$ 26,922	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 42,480	\$ -	\$ 168,825

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 Fund		Pension Fund	Fund*	
Expenditures				Expenditures			
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	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	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	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			111,651
3-23	Interfund Transfers (In)		\$ -	Net Interfund Transfers (In)	\$ -	\$ -	Line 3-32 Prior Period Ending
3-24	Interfund Transfers Out	\$ 14,451	\$ -	Net Interfund Transfers Out	\$ -	\$ -	Balance differs from Beginning
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	balance shown on Fire and Police
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	Assn Cash Flow Report
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
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			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, plus line 3-29	\$ 17,522	\$ 1,294	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			Net Position, January 1 from December 31 prior year report			
		\$ 33,529	\$ 59,347		\$ 209,734	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)		\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32			Line 3-30 plus line 3-31			
	This total should be the same as line 1-36.	\$ 51,051	\$ 60,641	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.

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?

4-9 Does the entity have a certified mill levy? YES NO

If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):

Bond Redemption	0.00
General/Other	8.77
TOTAL	8.77

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):

5-3 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

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	\$ 866,061	\$ (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 appropriated for each fund for the year reported					
Fund Name		Budgeted Expenditures			
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 government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	<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"/>				

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

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Enterprise Funds	Notes
Unrestricted Cash & Investments \$	345,333	Unrestricted Fund Balance \$	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	
Total Cash & Investments \$	111,691	Proprietary		
Transfers In \$	-	Current Assets \$	233,641	Net Position \$ 233,641
Transfers Out \$	14,451	Deferred Outflow \$	-	PY Net Position \$ 209,734
Property Tax \$	106,689	Current Liabilities \$	-	Government-Wide
Debt Service Principal \$	18,829	Deferred Inflow \$	-	Total Outstanding Debt \$ 136,178
Total Expenditures \$	93,078	Cash & Investments \$	233,641	Authorized but Unissued \$ -
Total Developer Advances \$	-	Principal Expense \$	-	Year Authorized \$ -
Total Developer Repayments \$	-			

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.
1	Jon Andrews	Signed:  Date: 8/13/2020 My term Expires: 05/13/2023
2	Ardean Johnson	Signed:  Date: 8/13/2020 My term Expires: 05/13/2023
3	Krista Diaz	Signed:  Date: 8/13/2020 My term Expires: 05/13/2022
4	Dan Kowalski	Signed:  Date: 8/13/2020 My term Expires: 05/09/2022
5	Michael Graham	Signed:  Date: 8/13/2020 My term Expires: 05/13/2022
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 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 2019, and

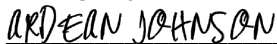
WHEREAS, an application for exemption from audit for the Pinewood Springs Fire Protection District has been prepared by Quality Accounting Services, LLC, an independent accountant with knowledge of governmental accounting; and

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 Thirteenth day of August, A.D. 2020

DocuSigned by:

 A34F5E1ED92D473...
 President

ATTEST:
 DocuSigned by:

 7D1AC463C7F94F6...
 Secretary


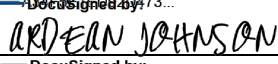
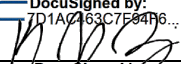
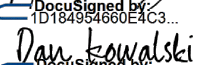
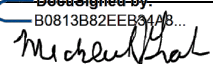
Members of Governing Body	Date Term Expires	Signature
Jon Andrews	05/13/2023	DocuSigned by: 
Ardean Johnson	05/13/2023	DocuSigned by: A34F5E1ED92D473... 
Krista Diaz	05/13/2022	DocuSigned by: 7D1AC463C7F94F6... 
Dan Kowalski	05/09/2022	DocuSigned by: 1D184954660E4C3... 
Michael Graham	05/13/2022	DocuSigned by: B0813B82EEB34A8... 

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:

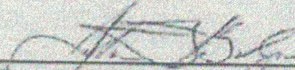
Payment No.	Payment Date	Principal	Interest	Total Rental Payment	Balance	Option Purchase Price
1	November 1, 2016	8,884.87	2,657.06	11,541.92	191,115.13	191,115.12
2	May 1, 2017	8,837.64	2,704.28	11,541.92	182,277.49	182,277.48
3	November 1, 2017	8,962.69	2,379.23	11,541.92	173,314.80	173,314.79
4	May 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		
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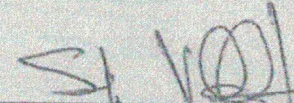
LESSEE:

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: FE84E82E62624DFDBB63D224341AB12A
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 Source Envelope:
 Document Pages: 23
 Certificate Pages: 2
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 Envelopeld 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
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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:

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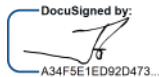
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Electronic Record and Signature Disclosure: Not Offered via DocuSign

Jon Andrews
 4jon.andrews@gmail.com
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 Signed using mobile

Electronic Record and Signature Disclosure: Not Offered via DocuSign

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

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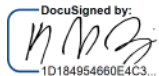
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Electronic Record and Signature Disclosure: Not Offered via DocuSign


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

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Electronic Record and Signature Disclosure: Not Offered via DocuSign

Signer Events	Signature	Timestamp
<p>Dan Kowalski dkowalski@david-ware.com Security Level: Email, Account Authentication (None)</p>	<p>DocuSigned by:  B0813B82EEB34A8...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 75.145.114.49</p>	<p>Sent: 8/13/2020 9:59:37 AM Viewed: 8/13/2020 2:11:16 PM Signed: 8/13/2020 2:11:30 PM</p>

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

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

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Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
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