

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Pinewood Springs Fire Protection District
ADDRESS	61 Kiowa Road Lyons CO 80540
CONTACT PERSON	Patty Peritz
PHONE	303-823-2395
EMAIL	Patty.peritz@pinewoodspringsfire.org
FAX	303-443-0228


For the Year Ended
12/31/2020
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 110E, Boulder CO 80301
PHONE	303-443-9451
DATE PREPARED	3/26/2021
RELATIONSHIP TO ENTITY	Enrolled Agent ATAP

PREPARER (SIGNATURE REQUIRED)

DocuSigned by:  <small>331AC39F3AA183C</small>	YES	NO	If Yes, date filed:
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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.]

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	Reserves		Pension	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$ 77,178	\$ 86,257	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 247,588	\$ -	
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	\$ 247,588	\$ -	
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	\$ 77,178	\$ 86,257	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 247,588	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 77,178	\$ 86,257	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 247,588	\$ -	
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							
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted CO Trust	\$ -	\$ 86,257	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned General Fund	\$ 77,178	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 247,588	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 77,178	\$ 86,257	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 247,588	\$ -	
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	\$ 77,178	\$ 86,257	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	\$ 247,588	\$ -	

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	Reserves		Pension	Fund*	
Tax Revenue							
2-1	Property (include mills levied in Question 10-6)	\$ 70,690	\$ 42,637	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 9,368	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	State Funding Received Feb 2021	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 80,058	\$ 42,637	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ 5,172	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	\$ -	\$ 891	Interest/Investment Income	\$ 7,048	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other	\$ -	\$ -	Employer Contributions	\$ 18,299	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 80,058	\$ 48,700	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 25,347	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	GRAND TOTALS
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 80,058	\$ 48,700	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 25,347	\$ -	\$ 154,105

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	Reserves		Pension	Fund*	
Expenditures				Expenses			
3-1	General Government	\$ 20,320	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 33,611	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ 19,366	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ 3,718	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...]:	\$ -	\$ -	Benefits paid out	\$ 11,400	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 53,931	\$ 23,084	Add lines 3-1 through 3-21	\$ 11,400	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENSES			88,415
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
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)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	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	\$ 26,127	\$ 25,616	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	\$ 13,947	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 51,051	\$ 60,641	Net Position, January 1 from December 31 prior year report	\$ 233,641	\$ -	
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.	\$ 77,178	\$ 86,257	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 247,588	\$ -	

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	\$ 136,178	\$ -	\$ 19,366	\$ 116,812
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 136,178	\$ -	\$ 19,366	\$ 116,812

*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?

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	\$ 77,178			
5-2 Certificates of deposit	\$ -			
TOTAL CASH DEPOSITS			\$ 77,178	
Investments (if investment is a mutual fund, please list underlying investments):				
Pension Fund FPPA	\$ 247,588			
CO Trust Accounts	\$ 86,257			
	\$ -			
	\$ -			
TOTAL INVESTMENTS			\$ 333,845	
TOTAL CASH AND INVESTMENTS			\$ 411,023	

- 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?

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:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 4,500	\$ -	\$ -	\$ 4,500
Buildings	\$ 878,797	\$ -	\$ -	\$ 878,797
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)	\$ (712,805)	\$ (20,246)	\$ -	\$ (733,051)
TOTAL	\$ 817,660	\$ (20,246)	\$ -	\$ 797,414

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?

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

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 18,299
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ 7,048
TOTAL	\$ 25,347

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 225

2020 Investment Income realized, interest and dividends.

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$	411,023	Unrestricted Fund Balance \$	77,178	Total Tax Revenue	\$ 122,695
Current Liabilities	\$	-	Total Fund Balance \$	77,178	Revenue Paying Debt Service	\$ 48,700
Deferred Inflow	\$	-	PY Fund Balance \$	51,051	Total Revenue	\$ 128,758
			Total Revenue \$	80,058	Total Debt Service Principal	\$ 19,366
			Total Expenditures \$	53,931	Total Debt Service Interest	\$ 3,718
			Interfund In \$	-		
Governmental			Interfund Out \$	-	Enterprise Funds	
Total Cash & Investments	\$	163,435	Proprietary		Net Position	\$ 247,588
Transfers In	\$	-	Current Assets	247,588	PY Net Position	\$ 233,641
Transfers Out	\$	-	Deferred Outflow	-	Government-Wide	
Property Tax	\$	113,327	Current Liabilities	-	Total Outstanding Debt	\$ 116,812
Debt Service Principal	\$	19,366	Deferred Inflow	-	Authorized but Unissued	\$ -
Total Expenditures	\$	77,015	Cash & Investments	247,588	Year Authorized	1/0/1900
Total Developer Advances	\$	-	Principal Expense	-		
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 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.

	Full Name		
1	Jon Andrews, President	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>[Signature]</u> Date: 03/28/2021 term Expires: 05/13/2023	My
2	Dan Kowalski, Vice President	I, <u>Dan Kowalski</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: 03/28/2021 term Expires: 05/13/2024	My
3	Ardean Johnson, Secretary	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>[Signature]</u> Date: 03/28/2021 term Expires: 05/13/2023	My
4	Patty Peritz, Treasurer	I, <u>Patty Peritz</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: 03/28/2021 term Expires: 05/13/2022	My
5	Michael Graham, At Large	I, <u>Michael Graham</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: 03/28/2021 term Expires: 05/13/2022	My
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: _____	

Certificate Of Completion

Envelope Id: E3B9F8D20EAC40449F2C39D977FDAAA5 Status: Completed
 Subject: SIGN AGAIN PLEASE DocuSign:Pinewood Springs Fire Protection District 2020_long_form_10-30-20(1).xlsx
 Source Envelope:
 Document Pages: 12 Signatures: 6 Envelope Originator:
 Certificate Pages: 5 Initials: 0 Patty Peritz
 AutoNav: Enabled patty.peritz@pwsfire.org
 Envelopeld Stamping: Enabled IP Address: 52.25.6.156
 Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original Holder: Patty Peritz Location: DocuSign
 4/7/2021 10:49:04 AM patty.peritz@pwsfire.org

Signer Events

Ardean Johnson
 ardean.johnson@pwsfire.org
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 9F824A0C853E40E...

Timestamp

Sent: 4/7/2021 11:33:41 AM
 Viewed: 4/7/2021 12:00:41 PM
 Signed: 4/7/2021 12:01:03 PM

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

Electronic Record and Signature Disclosure:

Accepted: 4/7/2021 12:00:41 PM
 ID: f4eead5f-fc1d-4158-a03e-fcd0fd8f4a5d

Dan Kowalski
 dan.kowalski@pwsfire.org
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 0F78F0C896E54E6...

Sent: 4/7/2021 11:33:40 AM
 Viewed: 4/7/2021 12:11:14 PM
 Signed: 4/7/2021 12:11:36 PM

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

Electronic Record and Signature Disclosure:

Accepted: 4/7/2021 12:11:14 PM
 ID: b7d7c0a4-78cf-4a2d-9b26-e96779ccdece

Jon Andrews
 jon.andrews@pwsfire.org
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 EC2B167B63F8408...

Sent: 4/7/2021 11:33:40 AM
 Viewed: 4/7/2021 12:54:40 PM
 Signed: 4/7/2021 12:55:03 PM

Signature Adoption: Drawn on Device
 Using IP Address: 139.60.175.3
 Signed using mobile

Electronic Record and Signature Disclosure:

Accepted: 4/7/2021 12:54:40 PM
 ID: 5bd42b9a-64de-4863-871b-2c5f90974267

Michael Graham
 michael.graham@pwsfire.org
 Security Level: Email, Account Authentication (None)

DocuSigned by:


 822ACF0FC0D9410...

Sent: 4/7/2021 11:33:41 AM
 Viewed: 4/7/2021 5:52:40 PM
 Signed: 4/7/2021 5:52:51 PM


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

Electronic Record and Signature Disclosure:

Accepted: 4/7/2021 5:52:40 PM
 ID: 4cdb593b-423e-47bb-9682-0e8912b1a48c

Signer Events	Signature	Timestamp
Pam Ping pam@qualityaccountingservices.net Security Level: Email, Account Authentication (None)	 <p>DocuSigned by: Pam Ping 531ACDFF3AA145C...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 67.190.5.206</p>	Sent: 4/7/2021 11:33:41 AM Viewed: 4/7/2021 11:37:14 AM Signed: 4/7/2021 11:37:28 AM

Electronic Record and Signature Disclosure:
 Accepted: 4/7/2021 11:37:14 AM
 ID: bcc262e9-ff8f-45ea-ba6a-e34c57ef9b16

Patty Peritz patty.peritz@pwsfire.org Security Level: Email, Account Authentication (None)	 <p>DocuSigned by: Patty Peritz 7FF1E28E23F1467...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 52.25.6.156</p>	Sent: 4/7/2021 11:33:42 AM Viewed: 4/7/2021 11:35:05 AM Signed: 4/7/2021 11:36:27 AM
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Electronic Record and Signature Disclosure:
 Not Offered via DocuSign

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	4/7/2021 11:33:42 AM
Certified Delivered	Security Checked	4/7/2021 11:35:05 AM
Signing Complete	Security Checked	4/7/2021 11:36:27 AM
Completed	Security Checked	4/7/2021 5:52:51 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

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If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Pinewood Springs Fire Protection District:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: patty.peritz@pwsfire.org

To advise Pinewood Springs Fire Protection District of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at patty.peritz@pwsfire.org and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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To request paper copies from Pinewood Springs Fire Protection District

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to patty.peritz@pwsfire.org and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

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To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to patty.peritz@pwsfire.org and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

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To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Pinewood Springs Fire Protection District as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Pinewood Springs Fire Protection District during the course of your relationship with Pinewood Springs Fire Protection District.

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	\$ 54,500
Capital	\$ 81,019
Pension	\$ 3,754
	\$ -

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet this	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:					
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Date of formation: <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"/>									
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):									
<table border="1"> <tbody> <tr> <td>Bond Redemption mills</td> <td>0.000</td> </tr> <tr> <td>General/Other mills</td> <td>8.770</td> </tr> <tr> <td>Total mills</td> <td>8.770</td> </tr> </tbody> </table>		Bond Redemption mills	0.000	General/Other mills	8.770	Total mills	8.770		
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:

**INTERGOVERNMENTAL AGREEMENTS WITH
PINWOOD 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 verses 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	182,277.49	182,277.48
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	153,007.14
6	May 1, 2019	9,348.57	2,193.35	11,541.92	145,658.58	145,658.57

7	November 1, 2019	9,480.85	2,061.07	11,541.92	136,177.73	136,177.72
8	May 1, 2020	9,615.01	1,926.91	11,541.92	126,562.72	126,562.72
9	November 1, 2020	9,751.06	1,790.86	11,541.92	116,811.66	116,811.66
10	May 1, 2021	9,889.03	1,652.89	11,541.92	106,922.63	106,922.62
11	November 1, 2021	10,028.96	1,512.96	11,541.92	96,893.67	96,893.66
12	May 1, 2022	10,170.87	1,371.05	11,541.92	86,722.80	86,722.78
13	November 1, 2022	10,314.79	1,227.13	11,541.92	76,408.01	76,407.99
14	May 1, 2023	10,460.75	1,081.17	11,541.92	65,947.26	65,947.25
15	November 1, 2023	10,608.77	933.15	11,541.92	55,338.49	55,338.48
16	May 1, 2024	10,758.88	783.04	11,541.92	44,579.61	44,579.60
17	November 1, 2024	10,911.12	630.8	11,541.92	33,668.49	33,668.48
18	May 1, 2025	11,065.51	476.41	11,541.92	22,602.98	22,602.97
19	November 1, 2025	11,222.09	319.83	11,541.92	11,380.89	11,380.88
20	May 1, 2026	11,380.90	161.02	11,541.92	0	0
TOTALS		\$200,000.00	\$30,838.40	\$230,838.40		

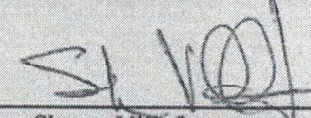
LESSEE:

**PINEWOOD SPRINGS FIRE
PROTECTION DISTRICT**

By: 
 Its: John Bologna
District President

LESSOR:

NBH BANK, a Colorado state bank

By: 
 Its: Sherry Villafane
Vice President