

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
- or--
- Have you included a resolution?
- Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[OSA LG Web Portal](#)

FILING METHODS

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal: <https://apps.leg.co.gov/osa/lg>

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

QUESTIONS? Email: osa.lg@coleg.gov or Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Pinewood Sorings Fire Protection District
ADDRESS	61 Kiowa Road Lyons CO 80540
CONTACT PERSON	Patricia Pertz
PHONE	720-201-5190
EMAIL	Patty.pertz@pinewoodspringsfire.org

For the Year Ended
12/31/2022
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
FIRM NAME (if applicable)	Quality Accounting Services LLC
ADDRESS	5485 Conestoga Ct., Suite 110E, Boulder CO 80301
PHONE	303-443-9451
DATE PREPARED	3/22/2022
RELATIONSHIP TO ENTITY	Enrolled Agent ATAP

PREPARER (SIGNATURE REQUIRED)

Pamela K Ping
[Pamela K Ping \(Mar 29, 2023 10:52 MDT\)](#)

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.J

YES	NO	If Yes, date filed:
<input type="checkbox"/>	0	

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				Assets		
1-1	Cash & Cash Equivalents	\$ 120,307	\$ 77,634	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ 281,643	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]					
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ 281,643	\$ -
1-7		\$ -	\$ -	Capital & Right to Use 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	\$ 120,307	\$ 77,634	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 281,643	\$ -
Deferred Outflows of Resources:				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 120,307	\$ 77,634	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 281,643	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [CO Trust]	\$ -	\$ 77,634	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [General Fund]	\$ 120,307	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 281,643	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 120,307	\$ 77,634	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 281,643	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 120,307	\$ 77,634	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 281,643	\$ -

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				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 129,882	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 9,204	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 139,085	\$ -	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	\$ 3,065		Grants	\$ -	\$ -	
2-15	Donations	\$ 8,028		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	\$ 124	\$ 1,761	Interest/Investment Income	\$ (22,691)	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [CPR EMR Sheriffs Office Emergency Training]:	\$ 4,432	\$ -	All Other [Employer Contribution & State Match]:	\$ 29,228	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 154,734	\$ 1,761	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 6,537	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 154,734	\$ 1,761	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 6,537	\$ -	
							GRAND TOTALS
							\$ 163,032

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	\$ 39,931	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 71,597	\$ -	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 [Plan Directed Expenses]	\$ 6,131	\$ -	
3-13			\$ 24,435		\$ -	\$ -	
3-14	Capital Outlay			Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ 20,486	\$ -	Principal (should match amount in 4-4)		\$ -	
3-16	Interest	\$ 2,598	\$ -	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 [Benefirst Paid Out]:	\$ 16,560	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 134,612	\$ 24,435	Add lines 3-1 through 3-21	\$ 22,691	\$ -	\$ 181,738
	TOTAL EXPENDITURES			TOTAL EXPENSES			
3-23	Interfund Transfers (In)	\$ (11,000)		Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out		\$ 11,000	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (year end transfer):	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -	
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)	\$ (11,000)	\$ 11,000	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES						
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-22, less line 3-29	\$ 31,123	\$ (33,674)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (16,154)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 89,184	\$ 111,308	Net Position, January 1 from December 31 prior year report	\$ 297,797	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 120,307	\$ 77,634	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 281,643	\$ -	

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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	\$ 96,894	\$ -	\$ 20,486	\$ 76,408
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 96,894	\$ 20,486	\$ 76,408

*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 [Section 29-1-605(2) C.R.S.]? How much? <input style="width: 40px; text-align: right;" type="text"/> \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Date the debt was authorized: <input style="width: 40px; text-align: right;" type="text"/>			
4-6	Does the entity intend to issue debt within the next calendar year? How much? <input style="width: 40px; text-align: right;" type="text"/> \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:				
4-7	Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? <input style="width: 40px; text-align: right;" type="text"/> \$ 76,408	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:				
4-8	Does the entity have any lease agreements? What is being leased? <input style="width: 250px;" type="text"/> Fire House Fire Trucks	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	What is the original date of the lease? <input style="width: 40px;" type="text"/> 5/12/2016			
	Number of years of lease? <input style="width: 40px;" type="text"/> 10			
	Is the lease subject to annual appropriation? What are the annual lease payments? <input style="width: 40px; text-align: right;" type="text"/> \$ 23,083	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 197,941		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DEPOSITS		\$ 197,941	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3	Pension Fund FPPA	\$ 281,643		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ 281,643	
	TOTAL CASH AND INVESTMENTS		\$ 479,584	
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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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: <input style="width: 450px; height: 15px;" type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

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: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 120,307
Tabor Funds	\$ 3,382
CO Trust Account	\$ 74,252
	\$ -

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)]? YES NO

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.

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? YES NO

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year? YES NO

If Yes: NEW name
 PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

- 10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes: List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy? YES NO

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

Bond Redemption mills	0.000
General/Other mills	8.870
Total mills	8.870

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

OSA USE ONLY

Entity Wide:		General Fund	Governmental Funds	Notes				
Unrestricted Cash & Investments	\$	479,584	Unrestricted Fund Balan \$	120,307	Total Tax Revenue	\$	139,085	
Current Liabilities	\$	-	Total Fund Balance \$	120,307	Revenue Paying Debt Service	\$	154,734	
Deferred Inflow	\$	-	PY Fund Balance \$	89,184	Total Revenue	\$	156,495	
			Total Revenue \$	154,734	Total Debt Service Principal	\$	20,486	
			Total Expenditures \$	134,612	Total Debt Service Interest	\$	2,598	
			Interfund In \$	(11,000)				
Governmental			Interfund Out \$	-	Enterprise Funds			
Total Cash & Investments	\$	197,941	Proprietary		Net Position	\$	281,643	
Transfers In	\$	-	Current Assets \$	281,643	PY Net Position	\$	297,797	
Transfers Out	\$	-	Deferred Outflow \$		Government-Wide			
Property Tax	\$	129,882	Current Liabilities \$		Total Outstanding Debt	\$	76,408	
Debt Service Principal	\$	20,486	Deferred Inflow \$		Authorized but Unissued	\$	-	
Total Expenditures	\$	159,047	Cash & Investments \$	281,643	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	Michael Graham	I, Michael J Graham, 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>Michael J Graham</u> My term Expires: May 2025	Date: <u>Mar 29, 2023</u>
2	Ardean Johnson	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 <u>Ardean B Johnson</u> My term Expires: May 2023	Date: <u>Mar 28, 2023</u>
3	Patty Peritz	I, Patty Peritz, 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>Patty Peritz</u> My term Expires: May 2025	Date: <u>Mar 28, 2023</u>
4	Jennifer Rivas	I, Jennifer Rivas, 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>Jennifer Rivas</u> My term Expires: May 2025	Date: <u>Mar 29, 2023</u>
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 _____ My term Expires: _____	Date: _____
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 _____ My term Expires: _____	Date: _____
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 _____ My term Expires: _____	Date: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) 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 and 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

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), 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 (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2022 FOR THE PINEWOOD SPRINGS FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Trustees of the Pinewood Springs Fire Protection District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S., and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S., and

WHEREAS, neither revenues nor expenditures for the Pinewood Springs Fire Protection District exceeded \$750,000 for Year 2020, 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, 2022, 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, 2022.

ADOPTED THIS 8th day of February, A.D. 2023

Michael G. Graham

President

ATTEST:

Ardean D Johnson

Secretary

Members of Governing Body

Date Term Expires

Signature

Michael Graham

5/25

Michael G. Graham

Ardean Johnson

5/23 Ardean Johnson

Ardean Johnson

Patty Peritz

5/2023

Patty Peritz

Jennifer Rivas

5/25

Jennifer Rivas

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	101,115.13	191,315.12
2	May 1, 2017	8,877.64	2,704.28	11,541.92	182,277.49	182,277.48
3	November 1, 2017	8,962.69	2,579.33	11,541.92	173,316.80	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	1,928.91	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	96,891.67	96,891.66
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	319.85	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

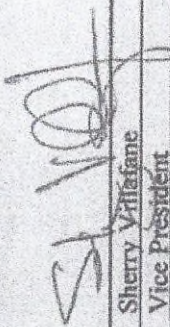
LESSEE:

PINEWOOD SPRINGS FIRE PROTECTION DISTRICT

By: 
 Its: District President

LESSOR:

NBH BANK, a Colorado state bank

By: 
 Its: Vice President

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

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