

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Pinewood Springs Fire Protection District
61 Kiowa Road
Lyons CO 80540

For the Year Ended
12/31/2024
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Patricia Peritz
303-823-2395
Patty.peritz@pinewoodspringsfire.org

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
RELATIONSHIP TO ENTITY

Pamela K Ping
Enrolled Agent ATAP
Quality Accounting Services, LLC
5485 Conestoga Ct #110E, Boulder CO 80301
3/24/2025
Enrolled Agent ATAP

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

(No exemption shall be granted prior to the close of said fiscal year)

Pamela Ping

Mar 27, 2025

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:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)			Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		General	Restricted	Fund*		Pension	Fund*
Assets							
1-1	Cash & Cash Equivalents	\$ 127,457	\$ 85,163	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	\$ -	Investments	\$ 309,741	\$ -
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	\$ -	\$ -	\$ -		\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ 309,741	\$ -
1-7	Other [specify...]	\$ -	\$ -	\$ -	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	\$ 127,457	\$ 85,163	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 309,741	\$ -
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	\$ 127,457	\$ 85,163	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 309,741	\$ -
Liabilities							
1-16	Accounts Payable	\$ -	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned 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 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	\$ -	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
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							
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	Net Position	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-33	Restricted [Labor Funds and Grants]	\$ -	\$ 85,163	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify]	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 127,457	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 309,741	\$ -
1-37	Add lines 1-31 through 1-36				Add lines 1-31 through 1-36		
	This total should be the same as line 3-36				This total should be the same as line 3-36		
	TOTAL FUND BALANCE	\$ 127,457	\$ 85,163	\$ -	TOTAL NET POSITION	\$ 309,741	\$ -
1-38	Add lines 1-27, 1-30 and 1-37				Add lines 1-27, 1-30 and 1-37		
	This total should be the same as line 1-15				This total should be the same as line 1-15		
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 127,457	\$ 85,163	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 309,741	\$ -

Please use this space to provide explanation of any item on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		General	Restricted	Fund*		Pension	Fund*
	Tax Revenue				Tax Revenue		
2-1	Property [include mills levied in question 10-7]	\$ 120,835	\$ -	\$ -	Property [include mills levied in question 10-7]	\$ -	\$ -
2-2	Specific Ownership	\$ 7,615	\$ -	\$ -	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	\$ 128,450	\$ -	\$ -	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	\$ -	\$ 40,561	\$ -	Grants	\$ -	\$ -
2-15	Donations	\$ 11,232	\$ -	\$ -	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	\$ -	\$ 4,724	\$ -	Interest/Investment Income	\$ 29,328	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	All Other [Classes and Weather Radio fund raiser]	\$ 3,433	\$ -	\$ -	All Other [Employer Contributions and State Match]	\$ 23,346	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 143,115	\$ 45,285	\$ -	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ 52,674	\$ -
	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	\$ 143,115	\$ 45,285	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 52,674	\$ -
2-31					GRAND TOTALS (ALL FUNDS)	\$	\$ 241,074

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

Please use this space to provide explanation of any item on this page

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		General	Restricted	Fund*		Pension	Fund*
	Expenditures				Expenses		
3-1	General Government	\$ 14,857	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ 95,379	\$ 46,568	\$ -	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]	\$ 7,946	\$ -
3-13		\$ -	\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay			\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	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 [Benefits Paid Out]	\$ 30,825	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ 110,236	\$ 46,568	\$ -	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ 38,771	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$	195,575
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ 41,908	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ 41,908	\$ -	(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ 32,879	\$ (43,191)	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ 13,903	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 94,578	\$ 128,354	\$ -	Net Position, January 1 from December 31 prior year report	\$ 295,838	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 127,457	\$ 85,163	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 309,741	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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.

Please use this space to provide explanation of any item on this page

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? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <u>Lease payments on Fire Trucks</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <u> </u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: <small>(please only include principal amounts)</small> <small>(enter all amounts as positive numbers)</small>				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ 55,338	\$ -	\$ 21,670	\$ 33,669
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 55,338	\$ -	\$ 21,670	\$ 33,669

**Subscription-Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.		Yes	No
4-5	Does the entity have any authorized but unissued debt as of its fiscal year-end [Section 29-1-605(2) C.R.S.]? If yes: How much? <u>\$ -</u> Date the debt was authorized: <u> </u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? <u>\$ -</u> Date of the most recent Service Plan: <u> </u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity intend to issue debt within the next calendar year? If yes: How much? <u>\$ -</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <u>\$ 33,669</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-9	Does the entity have any lease agreements? If yes: What is being leased? <u>Fire House/Fire Trucks</u> What is the original date of the lease? <u>5/12/2016</u> Number of years of lease? <u>10</u> Is the lease subject to annual appropriation? <input type="checkbox"/> What are the annual lease payments? <u>\$ 21,084</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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	\$ 127,457		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 127,457	
5-3	Investments <small>(if investment is a mutual fund, please list underlying investments):</small>			
	Pension Fund FPPA	\$ 309,741		
	Tabor Funds	\$ 3,382		
	CO Trust	\$ 81,781		
TOTAL INVESTMENTS			\$ 394,904	
TOTAL CASH AND INVESTMENTS			\$ 522,361	

Please answer the following questions 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: <u> </u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions 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?
(If 'No' is checked, skip the rest of Part 6) 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

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions [^]	Deletions	Year-End Balance
Land	\$ 4,500	\$ -	\$ -	\$ 4,500
Buildings	\$ 883,003	\$ -	\$ -	\$ 883,003
Machinery and equipment	\$ 683,911	\$ 121,400	\$ -	\$ 805,311
Furniture and fixtures	\$ 4,227	\$ -	\$ -	\$ 4,227
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (832,470)	\$ (33,171)	\$ -	\$ (865,641)
TOTAL	\$ 743,171	\$ 88,229	\$ -	\$ 831,400

Complete the following Capital & Right-To-Use 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)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
[^] Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

Please answer the following questions 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" firefighters' pension plan? Yes No
- 7-2 Does the entity have a volunteer firefighters' pension plan? Yes No

If yes: Who administers the plan? FPPA

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 16,130
State contribution amount:	\$ 7,216
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 23,346

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 375

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 separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 70%;">Governmental/Proprietary Fund Name</th> <th style="width: 30%;">Total Appropriations By Fund</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td style="text-align: right;">\$ 127,457</td> </tr> <tr> <td>Tabor</td> <td style="text-align: right;">\$ 3,382</td> </tr> <tr> <td>CO Trust Accounts</td> <td style="text-align: right;">\$ 81,781</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>								Governmental/Proprietary Fund Name	Total Appropriations By Fund	General Fund	\$ 127,457	Tabor	\$ 3,382	CO Trust Accounts	\$ 81,781				\$ -
Governmental/Proprietary Fund Name	Total Appropriations By Fund																		
General Fund	\$ 127,457																		
Tabor	\$ 3,382																		
CO Trust Accounts	\$ 81,781																		
	\$ -																		

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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
<i>Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.</i>							

PART 10 - GENERAL INFORMATION

Please answer the following questions 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 style="width: 150px;" 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: Please list the NEW name: <input style="width: 300px;" type="text"/>													
Please list the PRIOR name: <input style="width: 300px;" 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 style="width: 450px; height: 30px;" 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 style="width: 450px; height: 30px;" type="text" value="Emergency Medical and Fire Fighting Services (Attached)"/>													
10-6	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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.]	<input type="checkbox"/>	<input checked="" type="checkbox"/>										
If yes: Date filed: <input style="width: 150px;" type="text"/>													
10-7	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 report \$ amounts):													
<table border="1" style="margin-left: auto; border-collapse: collapse;"> <tr> <td style="width: 100px;">Bond redemption mills</td> <td style="text-align: right;">-</td> </tr> <tr> <td>General/other mills</td> <td style="text-align: right;">6.278</td> </tr> <tr style="background-color: #4a7ebb; color: white;"> <td>Total mills</td> <td style="text-align: right;">6.278</td> </tr> </table>								Bond redemption mills	-	General/other mills	6.278	Total mills	6.278
Bond redemption mills	-												
General/other mills	6.278												
Total mills	6.278												
		Yes	No	N/A									
10-8	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO , please explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
<input style="width: 450px; height: 30px;" type="text"/>													

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

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box.

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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 or type the names of ALL members of the governing body below.
A MAJORITY of the members of the governing body must sign below.**

Board Member 1	<p>Board Member's Name:</p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: <u> </u> 2025 <u> </u></p>	<p>Michael J Graham</p> <p>Signature <u> (Mar 27, 2025 16:19 MDT)</u></p> <p>Date <u> </u> Mar 27, 2025 <u> </u></p>
Board Member 2	<p>Board Member's Name:</p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: <u> </u> 2027 <u> </u></p>	<p>Kevin Noble</p> <p>Signature <u> (Mar 27, 2025 11:04 MDT)</u></p> <p>Date <u> </u> Mar 27, 2025 <u> </u></p>
Board Member 3	<p>Board Member's Name:</p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: <u> </u> 2025 <u> </u></p>	<p>Patty Peritz</p> <p>Signature <u> (Mar 26, 2025 17:38 MDT)</u></p> <p>Date <u> </u> Mar 26, 2025 <u> </u></p>
Board Member 4	<p>Board Member's Name:</p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: <u> </u> 2025 <u> </u></p>	<p>Mark Davis</p> <p>Signature <u> (Mar 28, 2025 08:54 MDT)</u></p> <p>Date <u> </u> Mar 28, 2025 <u> </u></p>
Board Member 5	<p>Board Member's Name:</p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: <u> </u></p>	<p>_____</p> <p>Signature _____</p> <p>Date _____</p>
Board Member 6	<p>Board Member's Name:</p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: <u> </u></p>	<p>_____</p> <p>Signature _____</p> <p>Date _____</p>
Board Member 7	<p>Board Member's Name:</p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: <u> </u></p>	<p>_____</p> <p>Signature _____</p> <p>Date _____</p>











Pinewood Springs Fire Protection District Audit Exemption 2024 Revised_032625


Final Audit Report

2025-03-28


Created:	2025-03-26
By:	Patty Peritz (rpperitz@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAACgpdAaknaKvFuNLQu0wL5zZ5a3Bxsvjn

"Pinewood Springs Fire Protection District Audit Exemption 2024 Revised_032625" History


-  Document created by Patty Peritz (rpperitz@gmail.com)
2025-03-26 - 11:36:57 PM GMT- IP address: 139.60.173.146
-  Document emailed to Pamela Ping (pam@qualityaccountingservices.net) for signature
2025-03-26 - 11:37:03 PM GMT
-  Document emailed to Michael Graham (michael.graham@pwsfire.org) for signature
2025-03-26 - 11:37:03 PM GMT
-  Document emailed to Mark Davis (madmad982@yahoo.com) for signature
2025-03-26 - 11:37:03 PM GMT
-  Document emailed to Keviin Noble (kevin.noble@pwsfire.org) for signature
2025-03-26 - 11:37:03 PM GMT
-  Document emailed to Patty Peritz (rpperitz@gmail.com) for signature
2025-03-26 - 11:37:03 PM GMT
-  Email viewed by Patty Peritz (rpperitz@gmail.com)
2025-03-26 - 11:37:34 PM GMT- IP address: 74.125.212.198
-  Document e-signed by Patty Peritz (rpperitz@gmail.com)
Signature Date: 2025-03-26 - 11:38:08 PM GMT - Time Source: server- IP address: 139.60.173.146
-  Email viewed by Michael Graham (michael.graham@pwsfire.org)
2025-03-26 - 11:44:19 PM GMT- IP address: 146.75.146.0
-  Email viewed by Mark Davis (madmad982@yahoo.com)
2025-03-27 - 0:28:20 AM GMT- IP address: 146.75.164.1

 Email viewed by Keviin Noble (kevin.noble@pwsfire.org)

2025-03-27 - 1:01:34 AM GMT- IP address: 104.28.48.215

 Email viewed by Pamela Ping (pam@qualityaccountingservices.net)

2025-03-27 - 4:53:32 PM GMT- IP address: 67.174.191.240

 Document e-signed by Pamela Ping (pam@qualityaccountingservices.net)

Signature Date: 2025-03-27 - 4:54:30 PM GMT - Time Source: server- IP address: 67.174.191.240

 Document e-signed by Keviin Noble (kevin.noble@pwsfire.org)

Signature Date: 2025-03-27 - 5:04:06 PM GMT - Time Source: server- IP address: 139.60.173.5

 Document e-signed by Michael Graham (michael.graham@pwsfire.org)

Signature Date: 2025-03-27 - 10:19:59 PM GMT - Time Source: server- IP address: 139.60.173.5

 Email viewed by Mark Davis (madmad982@yahoo.com)

2025-03-28 - 11:31:53 AM GMT- IP address: 104.28.97.32

 Document e-signed by Mark Davis (madmad982@yahoo.com)

Signature Date: 2025-03-28 - 2:54:23 PM GMT - Time Source: server- IP address: 4.36.159.34

 Agreement completed.

2025-03-28 - 2:54:23 PM GMT

Resolution 2025-07

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APROVING AN EXEMPTION FROM AUDIT FOR YEAR 2024 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 2024, 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, 2023, 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, 2024.

ADOPTED THIS 12th DAY OF FEBRUARY 2025

Michael Graham

President

ATTEST: *Patty Peritz* *Mark Davis*

Secretary



SEAL

Members of Governing Body

Date Term Expires

Signature

Michael Graham

May 14, 2025

Michael Graham

Kevin Noble

May 12, 2027

Kevin Noble

Patty Peritz

May 14, 2025

Patty Peritz

Mark Davis

May 14, 2025

Mark Davis

Director's List & District Contact Data Update for:

Resolution 2025-01

Pinewood Springs Fire Protection District, County of Larimer, State of Colorado

PLEASE SEND BY MAIL OR FAX TO:

Casey Laycock
 District Election Specialist
 Division of Local Government
 1313 Sherman St., Rm 521
 Denver CO 80203
 Phone: 303-866-2184
 Facsimile: 303-866-4819

Our board has: 5 members.

District Contact Update

District Name: Pinewood Springs Fire Protection District

District Contact Person: Michael Graham, President

District Business Address: 61 Kiowa Road
Lyons, CO 80540-8202

District Telephone: 303-823-5086 **Fax:** 303-823-2402

District Email: board@pinewoodspringsfire.org

Director's Full Name (Please do not use nick names.)	Title (E.g. Chair, Treasurer)	Address	Elected or Appointed (E or A)	Current Term Expiration Year	Length of Term (1-4 yrs)	Oath on file with DLG (Y)	Bond on file with DLG (Y)
Patricia Peritz	Treasurer	61 Kiowa Road, Lyons, CO 80540	E	2015	3	Y	Y
Vacant	Vice-President	In process of filling the position		2017	4		
Mark Davis	Secretary	61 Kiowa Road, Lyons, CO 80540	A	2015	3	Y	Y
Michael Graham	President	61 Kiowa Road, Lyons, CO 80540	E	2015	3	Y	Y
Kevin Nobel	At-Large	61 Kiowa Road, Lyons, CO 80540	E	2017	4	Y	Y

Submit this information to the division after each election, cancellation of election, change of your board (including vacancies and appointments), change in district contact data, and each year by January 15th.

Signature on File Michael Graham
 District Contact Signature Michael Graham Date: 12/11/2024

**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 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	2,453.40	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	65,947.36	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: John Bologna
Its: District President

LESSOR:

NBH BANK, a Colorado state bank

By: Sherry Villafane
Its: Vice President