Application for Exemption From Audit
Long Form

Instructions

For local governments with either revenues or expenditures/expenses more than $200,000 but not more than $1,000,000

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 $1,000,000 for the year.

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

Any preparer of an Application for Exemption from Audit — Long Form must be a person skilled in governmental accounting.

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. Applications for exemption from audit are not eligible for an extension of time.

Governmental activity should be reported on the modified accrual basis. Proprietary activity should be reported on a cash or budgetary basis.

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 3B.

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.

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.

Applications must be fully and accurately completed. Applications submitted on forms other than those prescribed by the OSA will not be accepted.

For your reference, the Colorado Revised Statutes are available through the LexisNexis Colorado portal.

Checklist

- [x] Has the preparer signed the application prior to board approval?
- [x] Has the entity corrected all prior year deficiencies as communicated by the OSA?
- [x] Has the application been **personally** reviewed and approved by the governing body?
- [x] Are all sections on the form complete, including responses to all of the questions?

-- or --

☑ If yes, 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 at the end of this form.

Will this application be submitted via a mail service (e.g., U.S. Post Office, FedEx, UPS, courier)? ○ Yes ◉ No

☐ If yes, does the application include **original ink signatures** from the **majority** of the governing body?

Filing Methods

Web Portal (recommended)

apps.leg.co.gov/osa/lg

For faster processing, the web portal should be used for submissions.

Mail

Office of the State Auditor

Local Government Audit Division
1375 Sherman St., 5th Floor
Denver, CO 80261-3000

Questions? **Email:** osa.lg@coleg.gov **Phone:** 303-869-3000

Contact Information

For the year ended 12/31/2025 or the fiscal year ended ____________.

Name of government	Pinewood Springs Fire Protection District
Street address	61 Kiowa Rd
City, State, Zip	Lyons, CO 80540
Contact person	Patricia Peritz
Phone	720-201-5190
Email	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. The preparer must sign prior to board approval.

Name	Pamela K Ping
Title	Enrolled Agent ATAP
Firm name (if applicable)	Quality Accounting Services, LLC
Address	5485 Conestoga Ct., Suite 110E
Phone	303-443-9451
Relationship to entity	none
Preparer signature	Date prepared
Pamela Ping, EA ATAP Pamela Ping, EA ATAP (Mar 30, 2026 17:23:11 MDT)	03/25/2026

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, enter date filed		

Part 1A: Governmental Funds (Modified Accrual Basis) Table

Enter the type of each governmental fund in the fields below.

Fund A: General Funds

Fund B: Restricted Funds

Fund C: Proprietary/Fiduciary Funds

Fund D: ____________

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
	Assets				
1-1	Cash and Cash Equivalents	$ 138,023	$ 88,922		
1-2	Investments				
1-3	Receivables				
1-4	Due from Other Entities or Funds				
1-5	Property Tax Receivable				
1-6	All Other Assets:				
1-7	Lease Receivable (as Lessor)				
	Other (specify in lines 1-8 through 1-10)				
1-8					
1-9					
1-10					
1-11	**TOTAL ASSETS** (Add lines 1-1 through 1-10)	$ 138,023	$ 88,922	$ 0	$ 0
	Deferred Outflows of Resources (specify in lines 1-12 and 1-13)				
1-12					
1-13					
1-14	**Total Deferred Outflows** (Add lines 1-12 through 1-13)	$ 0	$ 0	$ 0	$ 0
1-15	**TOTAL ASSETS AND DEFERRED OUTFLOWS** (Add lines 1-11 and 1-14)	$ 138,023	$ 88,922	$ 0	$ 0

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
	Liabilities				
1-16	Accounts Payable				
1-17	Accrued Payroll and Related Liabilities				
1-18	Unearned Revenue				
1-19	Due to Other Entities or Funds				
1-20	All Other Current Liabilities				
1-21	**TOTAL CURRENT LIABILITIES** (Add lines 1-16 through 1-20)	$ 0	$ 0	$ 0	$ 0
	All Other Liabilities (specify in lines 1-22 through 1-25)				
1-22					
1-23					
1-24					
1-25					
1-26	**TOTAL LIABILITIES** (Add lines 1-21 through 1-25)	$ 0	$ 0	$ 0	$ 0
	Deferred Inflows of Resources				
1-27	Deferred Property Taxes				
1-28	Lease related (as Lessor)				
1-29	**TOTAL DEFERRED INFLOWS** (Add lines 1-27 through 1-28)	$ 0	$ 0	$ 0	$ 0
	Fund Balance				
1-30	Nonspendable-Prepaid				
1-31	Nonspendable-Inventory				
1-32	Restricted		$ 88,922		
1-33	Committed				
1-34	Assigned				
1-35	Unassigned	$ 138,023			
1-36	**Total Fund Balance** (Add lines 1-30 through 1-35. This total should be the same as line 3-34)	$ 138,023	$ 88,922	$ 0	$ 0
1-37	**TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE** (Add lines 1-26, 1-29, and 1-36. This total should be the same as line 1-15)	$ 138,023	$ 88,922	$ 0	$ 0

Part 1B: Proprietary/Fiduciary Funds Table

Enter the type of each proprietary/fiduciary fund in the fields below.

Fund A: General Fund

Fund B: Restricted Fund

Fund C: Proprietary/Fiduciary Fund

Fund D:

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
	Assets				
1-38	Cash and Cash Equivalents				
1-39	Investments			$ 318,814	
1-40	Receivables				
1-41	Due from Other Entities or Funds				
	Other Current Assets (specify in line 1-42)				
1-42					
1-43	**Total Current Assets** (Add lines 1-38 through 1-42)	$ 0	$ 0	$ 318,814	$ 0
1-44	Capital & Right-to-Use Assets, net (from Part 6, Capital & Right-to-Use Table)				
	Other Long Term Assets (specify in lines 1-45 through 1-47)				
1-45					
1-46					
1-47					
1-48	**TOTAL ASSETS** (Add lines 1-43 through 1-47)	$ 0	$ 0	$ 318,814	$ 0
	Deferred Outflows of Resources (specify in lines 1-49 through 1-50)				
1-49					
1-50					
1-51	**Total Deferred Outflows** (Add lines 1-49 through 1-50)	$ 0	$ 0	$ 0	$ 0
1-52	**TOTAL ASSETS AND DEFERRED OUTFLOWS** (Add lines 1-48 and 1-51)	$ 0	$ 0	$ 318,814	$ 0

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
	Liabilities				
1-53	Accounts Payable				
1-54	Accrued Payroll and Related Liabilities				
1-55	Accrued Interest Payable				
1-56	Due to Other Entities or Funds				
1-57	All Other Current Liabilities				
1-58	**TOTAL CURRENT LIABILITIES** (Add lines 1-53 through 1-57)	$ 0	$ 0	$ 0	$ 0
1-59	Proprietary Debt Outstanding (from Part 4, Debt Schedule Table)				
	Other (specify in lines 1-60 through 1-62)				
1-60					
1-61					
1-62					
1-63	**TOTAL LIABILITIES** (Add lines 1-58 through 1-62)	$ 0	$ 0	$ 0	$ 0
	Deferred Inflows of Resources				
1-64	Pension/OPEB Related				
	Other (specify in line 1-65)				
1-65					
1-66	**TOTAL DEFERRED INFLOWS** (Add lines 1-64 through 1-65)	$ 0	$ 0	$ 0	$ 0
	Net Position				
1-67	Net Investment in Capital and Right-to-Use Assets				
1-68	Emergency Reserves				
1-69	Other Designation/Reserves				
1-70	Restricted				
1-71	Undesignated/Unreserved/Unrestricted			$ 318,814	
1-72	**Total Net Position** (Add lines 1-67 through 1-71. This total should be the same as 3-70.)	$ 0	$ 0	$ 318,814	$ 0
1-73	**TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION** (Add lines 1-63, 1-66, and 1-72. This total should be the same as 1-52.)	$ 0	$ 0	$ 318,814	$ 0

Part 1C: Comments or Additional Information

Please use this space to provide explanation of any item in this section (optional).

Part 2A: Governmental Funds Table

Enter the type of each governmental fund in the fields below.

Fund A: General Funds

Fund B: Restricted Funds

Fund C: Proprietary/Fiduciary Funds

Fund D: ______

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
	Tax Revenue				
2-1	Property (include mills levied in question 10-12)	$ 125,475			
2-2	Specific Ownership	$ 8,078			
2-3	Sales and Use Tax				
	Other Tax Revenue (specify in lines 2-4 through 2-6)				
2-4					
2-5					
2-6					
2-7	**TOTAL TAX REVENUE** (Add lines 2-1 through 2-6)	$ 133,553	$ 0	$ 0	$ 0
	Other Revenue Sources				
2-8	Licenses and Permits				
2-9	Highway Users Tax Funds (HUTF)				
2-10	Conservation Trust Funds (Lottery)				
2-11	Community Development Block Grant				
2-12	Fire & Police Pension				
2-13	Grants		$ 6,722		
2-14	Donations	$ 12,621			
2-15	Charges for Sales and Services				
2-16	Rental Income				

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
2-17	Fines and Forfeits				
2-18	Interest/Investment Income		$ 3,956		
2-19	Tap Fees				
2-20	Proceeds from Sale of Capital Assets				
	Other (specify in lines 2-21 through 2-22)				
2-21	Insurance Proceeds 2001 F550 Claim	$ 3,013			
2-22	Weather Radios	$ 515			
2-23	**TOTAL REVENUES** (Add lines 2-7 through 2-22)	$ 149,702	$ 10,678	$ 0	$ 0
	Other Financing Sources (should agree to Part 4, Debt Schedule Table, column 'issued during the year')				
2-24	Debt Proceeds				
2-25	Lease Proceeds				
2-26	Developer Advances				
	Other (specify in line 2-27)				
2-27					
2-28	**Total Other Financing Sources** (Add lines 2-24 through 2-27)	$ 0	$ 0	$ 0	$ 0
2-29	**TOTAL REVENUES AND OTHER FINANCING SOURCES** (Add lines 2-23 and 2-28)	$ 149,702	$ 10,678	$ 0	$ 0

Part 2B: Proprietary/Fiduciary Funds Table

Enter the type of each proprietary/fiduciary fund in the fields below.

Fund A: General Fund

Fund B: Restricted Fund

Fund C: Proprietary/Fiduciary Fund

Fund D:

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	**Fund B**	**Fund C**	**Fund D**
	Tax Revenue				
2-30	Property (include mills levied in question 10-12)				
2-31	Specific Ownership				
2-32	Sales and Use Tax				
	Other Tax Revenue (specify in lines 2-33 through 2-36)				
2-33	State Contribution			$ 10,000	
2-34					
2-35					
2-36	**TOTAL TAX REVENUE** (Add lines 2-30 through 2-35)	$ 0	$ 0	$ 10,000	$ 0
	Other Revenue Sources				
2-37	Licenses and Permits				
2-38	Highway Users Tax Funds (HUTF)				
2-39	Conservation Trust Funds (Lottery)				
2-40	Community Development Block Grant				
2-41	Fire & Police Pension				
2-42	Grants				
2-43	Donations				
2-44	Charges for Sales and Services				
2-45	Rental Income				
2-46	Fines and Forfeits				
2-47	Interest/Investment Income			$ 39,898	

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
2-48	Tap Fees				
2-49	Proceeds from Sale of Capital Assets				
	All Other (specify in lines 2-50 through 2-51)				
2-50					
2-51					
2-52	**TOTAL REVENUES** (Add lines 2-36 through 2-51)	$ 0	$ 0	$ 49,898	$ 0
	Other Financing Sources (should agree to Part 4, Debt Schedule Table, column 'issued during the year')				
2-53	Debt Proceeds				
2-54	Lease Proceeds				
2-55	Developer Advances				
	Other (specify in line 2-56)				
2-56					
2-57	**Total Other Financing Sources** (Add lines 2-53 through 2-56)	$ 0	$ 0	$ 0	$ 0
2-58	**TOTAL REVENUES AND OTHER FINANCING SOURCES** (Add lines 2-52 and 2-57)	$ 0	$ 0	$ 49,898	$ 0

Part 2C: Comments or Additional Information

Please use this space to provide explanation of any item in this section (optional).

Part 3: Financial Statements — Operating Statement — Expenditures/Expenses

Part 3A: Governmental Funds Table

Enter the type of each governmental fund in the fields below.

Fund A: General Funds

Fund B: Restricted Funds

Fund C: Proprietary/Fiduciary Funds

Fund D: ____________

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
	Expenditures				
3-1	General Government	$ 37,312			
3-2	Judicial				
3-3	Law Enforcement				
3-4	Fire	$ 78,676			
3-5	Highways & Streets				
3-6	Solid Waste				
3-7	Contributions to Fire & Police Pension Association				
3-8	Health				
3-9	Culture and Recreation				
3-10	Transfers to other districts				
	Other (specify in lines 3-11 through 3-13)				
3-11	Grant Used for Purchase of Bunker Gear		$ 6,722		
3-12					
3-13					
3-14	Capital Outlay				
	Debt Service				
3-15	Principal (from Part 4, Debt Schedule Table)	$ 21,496			
3-16	Interest	$ 792			

Line	Description	Governmental Fund			
		Fund A	Fund B	Fund C	Fund D
3-17	Bond Issuance Costs				
3-18	Developer Principal Repayments (from Part 4, Debt Schedule Table)				
3-19	Developer Interest Repayments				
	All Other (specify in lines 3-20 through 3-22)				
3-20					
3-21					
3-22					
3-23	**TOTAL EXPENDITURES** (Add lines 3-1 through 3-22)	$ 138,276	$ 6,722	$ 0	$ 0
	Transfers and Other Expenditures				
3-24	Interfund Transfers (In)				
3-25	Interfund Transfers (Out)				
	Other Expenditures (Revenues) (Specify in lines 3-26 through 3-28.)				
3-26					
3-27					
3-28					
3-29	**Total Transfers and Other Expenditures** (Add lines 3-24 through 3-28)	$ 0	$ 0	$ 0	$ 0
3-30	**EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES** (line 2-29 less line 3-23 less line 3-29)	$ 11,426	$ 3,956	$ 0	$ 0
3-31	Fund Balance, January 1 from December 31 prior year report	$ 127,457	$ 85,163		
3-32	Prior Period Adjustment (MUST explain in line 3-33)				
3-33					
3-34	**FUND BALANCE, DECEMBER 31** (Add lines 3-30, 3-31, and 3-32. Should match line 1-36.)	$ 138,883	$ 89,119	$ 0	$ 0

Part 3B: Proprietary/Fiduciary Funds Table

Enter the type of each proprietary/fiduciary fund in the fields below.

Fund A: General Fund

Fund B: Restricted Fund

Fund C: Proprietary/Fiduciary Fund

Fund D:

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
	Expenses				
3-35	General Operating and Administrative				
3-36	Salaries				
3-37	Payroll Taxes				
3-38	Contract Services				
3-39	Employee Benefits				
3-40	Insurance				
3-41	Accounting and Legal Fees				
3-42	Repair and Maintenance				
3-43	Supplies				
3-44	Utilities				
3-45	Contributions to Fire & Police Pension Association				
	Other (specify in lines 3-46 through 3-47)				
3-46	Benefits Paid Out			$ 30,825	
3-47	Plan Expenses			$ 10,000	
3-48	Capital Outlay				
	Debt Service				
3-49	Principal (should match amount in Part 4, Debt Schedule Table)				
3-50	Interest				
3-51	Bond Issuance Costs				
3-52	Developer Principal Repayments				

Line	Description	Proprietary/Fiduciary Fund			
		Fund A	Fund B	Fund C	Fund D
3-53	Developer Interest Repayments				
	All Other (specify in lines 3-54 through 3-57)				
3-54					
3-55					
3-56					
3-57					
3-58	**TOTAL EXPENSES** (Add lines 3-35 through 3-57)	$ 0	$ 0	$ 40,825	$ 0
	GAAP Reconciling Items				
3-59	Net Interfund Transfers (In) Out				
	Other (specify in line 3-60. Enter negative for expense.)				
3-60					
3-61	Depreciation/Amortization				
3-62	Other Financing Sources (from line 2-57)				
3-63	Capital Outlay (from line 3-48)				
3-64	Debt Principal (from line 3-49, 3-52)				
3-65	**Total GAAP Reconciling Items** (Add lines 3-60, 3-63, and 3-64, subtract lines 3-61 and 3-62)	$ 0	$ 0	$ 0	$ 0
3-66	**NET INCREASE (DECREASE) IN NET POSITION** (Line 2-58, less line 3-58, plus line 3-65, less line 3-59)	$ 0	$ 0	$ 9,073	$ 0
3-67	Net Position, January 1 from December 31 prior year report			$ 309,741	
3-68	Prior Period Adjustment (MUST explain in line 3-69)				
3-69					
3-70	**NET POSITION, DECEMBER 31** (Add lines 3-66, 3-67, and 3-68. Should match line 1-72.)	$ 0	$ 0	$ 318,814	$ 0

Part 3C: Grand Total of Revenues and Expenditures/Expenses

Line	Description	Total
	Total Revenues per Fund	
3-71	General Funds	$ 149,702
3-72	Restricted Funds	$ 10,678
3-73	Proprietary/Fiduciary Funds	$ 0
3-74		$ 0
3-75	**Governmental Funds** (Add lines 3-71 through 3-74)	$ 160,380
3-76	General Fund	$ 0
3-77	Restricted Fund	$ 0
3-78	Proprietary/Fiduciary Fund	$ 49,898
3-79		$ 0
3-80	**Proprietary/Fiduciary Funds** (Add lines 3-76 through 3-79)	$ 49,898
3-81	**GRAND TOTAL REVENUES (ALL FUNDS)** (Add lines 3-75 and 3-80)	$ 210,278
	Total Expenditures/Expenses per Fund	
3-82	General Funds	$ 138,276
3-83	Restricted Funds	$ 6,722
3-84	Proprietary/Fiduciary Funds	$ 0
3-85		$ 0
3-86	**Governmental Funds** (Add lines 3-82 through 3-85)	$ 144,998
3-87	General Fund	$ 0
3-88	Restricted Fund	$ 0
3-89	Proprietary/Fiduciary Fund	$ 40,825
3-90		$ 0
3-91	**Proprietary/Fiduciary Funds** (Add lines 3-87 through 3-90)	$ 40,825
3-92	**GRAND TOTAL EXPENDITURES/EXPENSES (ALL FUNDS)** (Add lines 3-86 and 3-91)	$ 185,823

IF EITHER GRAND TOTAL REVENUES OR EXPENDITURES/EXPENSES FOR ALL FUNDS IS GREATER THAN $1,000,000 — 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 3D: Comments or Additional Information

Please use the space below to provide any additional information (optional).

Part 4: Debt Outstanding, Issued, and Retired

4-1	Does the entity have outstanding debt?		◉ Yes	○ No
4-2	If no, skip to line 4-15. If yes, please attach a copy of the entity's debt repayment schedule.			
4-3	Is the debt repayment schedule attached?	○ N/A	◉ Yes	○ No
4-4	If no, MUST explain below.			
4-5	Is the entity current in its debt service payments?		◉ Yes	○ No
4-6	If no, MUST explain below.			
4-7	If no, also indicate if the government is in default with its bond agreements.		○ Yes	○ No

Debt Schedule Table

Please complete the following debt schedule, if applicable.
Please only include principal amounts. Enter all amounts as positive numbers.

Line	Debt Type	Outstanding at End of Prior Year*	Issued During Year	Retired During Year	Outstanding at Year-End
4-8	General Obligation Bonds				$ 0
4-9	Revenue Bonds				$ 0
4-10	Notes/Loans	$ 33,669		$ 22,288	$ 11,381
4-11	Lease and SBITA** Liabilities (GASB 87 & 96)				$ 0
4-12	Developer Advances				$ 0
	Other (specify in line 4-13)				
4-13					$ 0
4-14	**TOTAL** (Add lines 4-8 through 4-13)	$ 33,669	$ 0	$ 22,288	$ 11,381

*Must agree to prior year-end balance
**Subscription-Based Information Technology Arrangements

Comments (optional)

4-15	Does the entity have any authorized but unissued debt as of its fiscal year-end?	○ Yes	◉ No
4-16	If yes, how much?		
4-17	Date the debt was authorized		
4-18	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	○ Yes	◉ No
4-19	If yes, how much?		
4-20	Date of the most recent Service Plan		
4-21	Does the entity intend to issue debt within the next calendar year?	○ Yes	◉ No
4-22	If yes, how much?		
4-23	Does the entity have debt that has been refinanced that it is still responsible for?	◉ Yes	○ No
4-24	If yes, what is the amount outstanding?		
4-25	Does the entity have any lease agreements?	◉ Yes	○ No
4-26	If yes, what is being leased?		
	Fire House/Fire Trucks		
4-27	What is the original date of the lease?	05/12/2016	
4-28	Number of years of lease?	10	
4-29	Is the lease subject to annual appropriation?	○ Yes	◉ No
4-30	What are the annual lease payments?		$ 21,084

Please use the space below to provide any additional information (optional).

Only one payment is left on this lease. This lease will be retired and paid in full on May 12, 2026.

Part 5: Cash and Investments

Please provide the entity's cash deposit and investment balances.

Line	Description	Amount
5-1	Year-end Total of all Checking and Savings Accounts	$ 138,023
5-2	Certificates of Deposit	
5-3	**TOTAL CASH DEPOSITS** (Add lines 5-1 and 5-2)	$ 138,023
	Investments (Specify in lines 5-4 through 5-8. If investment is a mutual fund, please list underlying investment.)	
5-4	Pension Fund	$ 318,814
5-5	Tabor Reserve Funds	$ 3,922
5-6	CO Trust 04	$ 85,000
5-7		
5-8		
5-9	**Total Investments** (Add lines 5-4 through 5-8)	$ 407,736
5-10	**TOTAL CASH AND INVESTMENTS** (Add lines 5-3 and 5-9)	$ 545,759

5-11	Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	○ N/A	◉ Yes	○ No
5-12	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?		◉ Yes	○ No
5-13	If no, MUST explain below.			

Please use the space below to provide any additional information (optional).

Part 6: Capital and Right-to-Use Assets

6-1	Does the entity have capitalized assets? (If "no" is selected, 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.?	◉ Yes	○ No
6-3	If no, MUST explain below.		

Capital and Right-to-Use Assets Table for Governmental Funds

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
6-4	Land	$ 4,500			$ 4,500
6-5	Buildings	$ 883,003			$ 883,003
6-6	Machinery and Equipment	$ 825,546	$ 1,057		$ 826,603
6-7	Furniture and Fixtures	$ 4,227			$ 4,227
6-8	Infrastructure				$ 0
6-9	Construction In Progress (CIP)				$ 0
6-10	Leased & SBITA Right-to-Use Assets				$ 0
6-11	Intangible Assets				$ 0
	Other (explain in line 6-12)				
6-12					$ 0
6-13	Accumulated Amortization Right-to-Use Assets (Enter a negative or credit balance)				$ 0
6-14	Accumulated Depreciation (Enter a negative or credit balance)	-$ 869,688	-$ 56,579	$ 0	-$ 926,267
6-15	**TOTAL** (Add lines 6-4 through 6-14)	$ 847,588	-$ 55,522	$ 0	$ 792,066

*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 in the comments section below.

Capital and Right-to-Use Assets Table for Proprietary Funds

Please complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS.

Line	Asset Type	Beginning of the Year Balance*	Additions**	Deletions	Year-End Balance
6-16	Land				$ 0
6-17	Buildings				$ 0
6-18	Machinery and Equipment				$ 0
6-19	Furniture and Fixtures				$ 0
6-20	Infrastructure				$ 0
6-21	Construction In Progress (CIP)				$ 0
6-22	Leased & SBITA Right-to-Use Assets				$ 0
6-23	Intangible Assets				$ 0
	Other (explain in line 6-24)				
6-24					$ 0
6-25	Accumulated Amortization Right-to-Use Assets (Enter a negative or credit balance)				$ 0
6-26	Accumulated Depreciation (Enter a negative or credit balance)				$ 0
6-27	**TOTAL** (Add lines 6-16 through 6-26)	$ 0	$ 0	$ 0	$ 0

*Must agree to prior year-end balance.

**Generally capital asset additions should be reported as capital outlay on line 3-48 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy in the comments section below.

Please use the space below to provide any additional information (optional).

Part 7: Pension Information

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
7-3	If yes, who administers the plan?		
	FPPA		
	Indicate the contributions from the following in lines 7-4 through 7-6.		
7-4	Tax (property, specific ownership, sales, etc.)		
7-5	State contribution amount	$ 10,000	
7-6	Other (gifts, donations, etc.)		
7-7	**TOTAL** (Add lines 7-4 through 7-6)	$ 10,000	
7-8	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	$ 375	

Please use the space below to provide any additional information (optional).

Part 8: Budget Information

8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?	○ N/A	◉ Yes	○ No
8-2	If no, MUST explain below.			
8-3	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.?	○ N/A	◉ Yes	○ No
8-4	If no, MUST explain below.			
	If yes, indicate the amount appropriated for each fund separately for the year reported in the table below.			

Appropriation Amount by Fund

Enter the fund name, then indicate the final amount appropriated for each fund for the year reported.
Ensure each individual fund's final appropriated amount agrees to the adopted budget. Do not combine funds.

Line	Governmental/Proprietary Fund Name	Total
8-5	General Fund	$ 138,023
8-6	Tabor	$ 3,922
8-7	CO Trust	$ 85,000
8-8		
8-9		

Please use the space below to provide any additional information (optional).

Part 9: Taxpayer's Bill of Rights (TABOR)

9-1	Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	◉ Yes	○ No
9-2	If no, MUST explain below.		

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.

Please use the space below to provide any additional information (optional).

Part 10: General Information

10-1	Is this application for a newly formed governmental entity?	○ Yes	◉ No
10-2	If yes, what was the date of formation		
10-3	Has the entity changed its name in the past or current year?	○ Yes	◉ No
10-4	If yes, please list the NEW name below.		
10-5	If yes, please list the PRIOR name below.		
10-6	Is the entity a metropolitan district?	○ Yes	◉ No
10-7	Please indicate what services the entity provides below.		
10-8	Does the entity have an agreement with another government to provide services?	◉ Yes	○ No
10-9	If yes, list the name of the other governmental entity and the services provided below.		
	Emergency Medical and Fire Fighting Services (See Attached)		
10-10	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
10-11	If yes, what was the date filed		
10-12	Does the entity have a certified mill levy?	◉ Yes	○ No
	If yes, please provide the following mills levied for the year reported (do not report dollar amounts).		
10-13	Bond redemption mills		
10-14	General/other mills	8.870	
10-15	**TOTAL MILLS** (Add lines 10-13 through 10-14.)	8.870	

10-16	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.)?	○ N/A	◉ Yes	○ No
10-17	If no, please explain below.			

Please use the space below to provide any additional information (optional).

Part 11: Governing Body Approval

11-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	O Yes	O No

Office of the State Auditor — Local Government Division
Exemption Form Electronic Signature Policy and Procedure

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 must note their approval and submit the application using one of the following two methods:

1) Submit the application in hard copy via U.S. 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.

Governing Body Signatures

Print or type the names of all members of current governing body below.
A majority of the members of the governing body must sign below.

Board Member 1		
Board member's name	Michael Graham, President	
My term expires on	05/14/2029	
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.	Signature	Date
	Michael Graham Michael Graham (Mar 30, 2026 17:16:59 MDT)	30/03/2026
Board Member 2		
Board member's name	Patricia Peritz, Treasurer	
My term expires on	05/14/2029	
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.	Signature	Date
	Patty Peritz Patty Peritz (Mar 30, 2026 15:26:36 MDT)	30/03/2026
Board Member 3		
Board member's name	Kevin Noble, Vice President	
My term expires on	05/12/2027	
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.	Signature	Date
	Kevin Noble (Mar 30, 2026 18:44:13 MDT)	30/03/2026
Board Member 4		
Board member's name	Brenda McIntyre, Secretary	
My term expires on	05/12/2027	
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.	Signature	Date
	Brenda McIntire Brenda McIntire (Mar 30, 2026 15:42:50 MDT)	30/03/2026
Board Member 5		
Board member's name	Mark Davis, Member at Large	
My term expires on	05/14/2029	
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.	Signature	Date
	Mark Davis (Mar 30, 2026 16:33:26 CDT)	30/03/2026
Board Member 6		
Board member's name		
My term expires on		
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.	Signature	Date
Board Member 7		
Board member's name		
My term expires on		
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.	Signature	Date

RESOLUTION NO. 2026-07

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2025

Pinewood Springs Fire Protection District

State of Colorado

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

WHEREAS, pursuant to Section 29-1-604, C.R.S., as amended for fiscal years beginning on or after January 1, 2025, a local government whose revenues or expenditures are less than one million dollars ($1,000,000) for a fiscal year may, with the approval of the State Auditor, be exempt from the audit requirement; and

WHEREAS, neither the revenues nor the expenditures of the District exceeded $1,000,000 for the fiscal year ending December 31, 2025; and

WHEREAS, because the District's revenues or expenditures exceeded $200,000 but were less than $1,000,000, the exemption application has been prepared by an independent accountant knowledgeable in governmental accounting, as required by statute; and

WHEREAS, said application has been completed in accordance with regulations issued by the Colorado Office of the State Auditor.

NOW, THEREFORE, BE IT RESOLVED:

1. The application for exemption from audit for the fiscal year ending December 31, 2025, has been personally reviewed by the Board of Directors.

2. A majority of the Board of Directors hereby approves the application for exemption from audit.

3. This Resolution shall be attached to and made a part of the District's Application for Exemption from Audit filed with the Colorado Office of the State Auditor.

ADOPTED this 11 day of Feb , 2026.

PINEWOOD SPRINGS FIRE PROTECTION DISTRICT

By: Michael J Graham

President, Board of Directors

ATTEST:

[illegible]

Secretary

Board of Directors

Director Name	Term Expires	Signature
Michael Graham	May 2029	Michael J Graham
Mark Davis	May 2029	Mark Davis
Kevin Noble	May 2027	Kevin [illegible]
Brenda	May 2027	[illegible]
Patricia Peritz	May 2029	Patricia [illegible]

Director's List & District Contact Data Update for: Resolution 2026-01

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

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**

Our board has: 5 members.

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 (√)	Bond on file with DLG (√)
Patricia Peritz	Treasurer	61 Kiowa Road, Lyons, CO 80540	E	2029	4	Y	Y
Mark Davis	Member at Larger	61 Kiowa Road, Lyons, CO 80540	E	2029	4	Y	Y
Kevin Noble	Vice President	61 Kiowa Road, Lyons, CO 80540	E	2027	4	Y	Y
Brenda McIntire	Secretary	61 Kiowa Road, Lyons, CO 80540	E	2027	2	Y	Y
Michael Graham	President	61 Kiowa Road, Lyons, CO 80540	E	2029	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: 12/10/2025**

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 annum 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	8,824.87	2,657.06	11,481.93	[illegible]	[illegible]
2	May 1, 2017	8,837.66	2,704.26	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	155,007.14
6	May 1, 2019	9,348.57	2,193.35	11,541.92	145,658.58	145,658.57

7	November 1, 2019	9,480.85	2,061.07	11,541.92	136,177.73	136,177.72
8	May 1, 2020	9,615.01	1,926.91	11,541.92	126,562.72	126,562.72
9	November 1, 2020	9,751.06	1,790.86	11,541.92	116,811.66	116,811.66
10	May 1, 2021	9,889.03	1,652.89	11,541.92	106,922.63	106,922.62
11	November 1, 2021	10,028.96	1,512.96	11,541.92	96,893.67	96,893.66
12	May 1, 2022	10,170.87	1,371.05	11,541.92	86,722.80	86,722.78
13	November 1, 2022	10,314.79	1,227.13	11,541.92	76,408.01	76,407.99
14	May 1, 2023	10,460.75	1,081.17	11,541.92	65,947.26	65,947.23
15	November 1, 2023	10,608.77	933.15	11,541.92	55,338.49	55,338.46
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: John Bologna
Its: District President

LESSOR:

NBH BANK, a Colorado state bank

By: Sherry Villafane
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

COLORADO
Department of Regulatory Agencies
Division of Banking

January 2, 2026

NOTICE OF ASSIGNMENT OF OFFICIAL CUSTODIAN
PUBLIC DEPOSIT PROTECTION ACT (PDPA)
IDENTIFICATION NUMBERS

REVISED

Based upon the information provided in the application submitted to the Colorado Division of Banking, PDPA identification numbers have been assigned to:

Board President; Board Treasurer

as Official Custodian of public unit funds for:

Pinewood Springs Fire Protection District

61 Kiowa Road

Lyons, CO 80540

Banks shall use the following number to identify (on their Monthly Public Depository Liability Report) all of the current accounts that have been established, and all of the future accounts that will be established in **TIME or SAVINGS deposit accounts** (time/certificate of deposit (CD), money market, savings or negotiable order of withdrawal (NOW) accounts), excluding any accounts that would fall under categories 1, 2, 3, or 4 on Page 2:

060395005101

Banks shall use the following number to identify (on their Monthly Public Depository Liability Report) all of the current accounts that have been established, and all of the future accounts that will be established in **interest-bearing and non interest-bearing DEMAND DEPOSIT accounts** (checking), excluding any accounts that fall under categories 1, 2, 3, or 4 on Page 2:

060395000101

Banks shall use the following number(s) to identify (on their Monthly Public Depository Liability Report) only public fund accounts that fall under categories 1, 2, 3, or 4, as these numbers are unique to each category of funds.

Each type of public fund and its corresponding PDPA identification number can be moved from bank to bank. If, in the future, money is controlled for any other newly established funds that could be classified under categories: 1, 2, 3, or 4 on Page 2, a separate application must be made to the Colorado Division of Banking for assignment of the unique number(s) that will identify those newly created funds.

CATEGORY 1 - Funds of a public unit which, by law or under a bond indenture, are required to be set aside to discharge a debt owed to the holders of notes or bonds issued by the public unit.

Not applicable at this time

CATEGORY 2 - Pension funds or other employee benefit (retirement) plan funds of the public unit.

Not applicable at this time

CATEGORY 3 - Funds of the public unit held in trust for others.

Not applicable at this time

CATEGORY 4 - Funds of the public unit which are commingled with the funds of another public unit, but which are not held in trust for others.

Not applicable at this time

****RETAIN THIS NOTICE FOR YOUR RECORDS****

Provide additional copies of this Notice to each bank that holds one or more of your accounts. Provide a cover letter specifically identifying the number that is assigned to each account established at that particular bank. When public deposit accounts are opened in the future, furnish the banker with a copy of this Notice to ensure those accounts will be classified by the bank as public deposits under the PDPA.

If, in the future, the public deposits are controlled by a new or additional Official Custodian, a separate application must be made to the Colorado Division of Banking.

The Colorado Division of Banking must be notified of any changes to the public unit's name, address, and/or any new or dissolved bond, pension/retirement, trust, or commingled funds.

The Colorado Division of Banking relies upon information provided in the "Application by Official Custodian for Assignment of PDPA Number for Public Funds Deposited in Banks" and does not independently verify Official Custodian plenary authority or public unit/entity designation.

2025 Pinewood Springs Fire Protection District Audit Exemption Complete_reduced file size

Final Audit Report 2026-03-31

Created:	2026-03-30
By:	Patty Peritz (rpperitz@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbA9olf_JQw0R86AFMr_VflY5vKlkzNv1

"2025 Pinewood Springs Fire Protection District Audit Exemption Complete_reduced file size" History

Document created by Patty Peritz (rpperitz@gmail.com)
2026-03-30 - 9:24:46 PM GMT- IP address: 139.60.173.146

Document emailed to Pam Ping (pam@qualityaccountingservices.net) for signature
2026-03-30 - 9:25:04 PM GMT

Document emailed to Michael Graham (michael.graham@pwsfire.org) for signature
2026-03-30 - 9:25:04 PM GMT

Document emailed to Kevin Noble (kevin.noble@pinewoodspringsfire.org) for signature
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Document emailed to Brenda McIntire (brendamcintire1@gmail.com) for signature
2026-03-30 - 9:25:05 PM GMT

Document emailed to Mark Davis (madmad982@yahoo.com) for signature
2026-03-30 - 9:25:05 PM GMT

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Email viewed by Patty Peritz (patty.peritz@pwsfire.org)
2026-03-30 - 9:25:50 PM GMT- IP address: 64.233.172.98

Document e-signed by Patty Peritz (patty.peritz@pwsfire.org)
Signature Date: 2026-03-30 - 9:26:36 PM GMT - Time Source: server- IP address: 139.60.173.146

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2026-03-30 - 9:29:50 PM GMT- IP address: 98.87.46.9

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2026-03-30 - 9:31:32 PM GMT- IP address: 104.28.50.167

Email viewed by Kevin Noble (kevin.noble@pinewoodspringsfire.org)
2026-03-30 - 9:32:50 PM GMT- IP address: 146.75.203.1

Document e-signed by Mark Davis (madmad982@yahoo.com)
Signature Date: 2026-03-30 - 9:33:26 PM GMT - Time Source: server- IP address: 104.28.50.116

Email viewed by Brenda McIntire (brendamcintire1@gmail.com)
2026-03-30 - 9:33:53 PM GMT- IP address: 172.225.198.51

Document e-signed by Brenda McIntire (brendamcintire1@gmail.com)
Signature Date: 2026-03-30 - 9:42:50 PM GMT - Time Source: server- IP address: 139.60.173.4

Email viewed by Michael Graham (michael.graham@pwsfire.org)
2026-03-30 - 10:02:48 PM GMT- IP address: 74.125.210.35

Document e-signed by Michael Graham (michael.graham@pwsfire.org)
Signature Date: 2026-03-30 - 11:16:59 PM GMT - Time Source: server- IP address: 139.60.173.5

Signer Pam Ping (pam@qualityaccountingservices.net) entered name at signing as Pamela Ping, EA ATAP
2026-03-30 - 11:23:09 PM GMT- IP address: 139.60.173.230

Document e-signed by Pamela Ping, EA ATAP (pam@qualityaccountingservices.net)
Signature Date: 2026-03-30 - 11:23:11 PM GMT - Time Source: server- IP address: 139.60.173.230

Document e-signed by Kevin Noble (kevin.noble@pinewoodspringsfire.org)
Signature Date: 2026-03-31 - 0:44:13 AM GMT - Time Source: server- IP address: 139.60.173.5

Agreement completed.
2026-03-31 - 0:44:13 AM GMT