

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 Graham

President, Board of Directors

ATTEST:

Brenda McDaniel

Secretary

Board of Directors

Director Name	Term Expires	Signature
Michael Graham	May 2029	<u>Michael Graham</u>
Mark Davis	May 2029	<u>Mark Davis</u>
Kevin Noble	May 2027	<u>Kevin Noble</u>
Brenda	May 2027	<u>Brenda McDaniel</u>
Patricia Peritz	May 2029	<u>Patricia Peritz</u>