Preliminary Draft
For Discussion Purposes Only
Subject to Change

July 23, 2026

Board of Directors and Management
Timberline Fire Protection District
660 Highway 46
Black Hawk, Colorado 80422

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Timberline Fire Protection District as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Timberline Fire Protection District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Timberline Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of Timberline Fire Protection District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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We consider the following deficiency in internal control to be a significant deficiency:

Accounts Payable
During our review of accounts payable, we noted payments to a construction contractor were improperly excluded from accounts payable at year-end. We recommend management review payments after year-end to determine which period costs were incurred so they are captured in the appropriate period.

This communication is intended solely for the information and use of management, the Board of Directors, and others within Timberline Fire Protection District, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

The Adams Group, LLC
Certified Public Accountants