



October 18, 2026

Ryan Keeler
Nederland Fire Protection District
650 Lower West 4th Street
Nederland, CO

Dear Ryan:

This letter will serve to confirm my agreement with the Nederland Fire Protection District (“Client,” “Management,” or “District”) and Ann Eldridge CPA, LLC (“Firm” “me,” or “I”) to render a consultation (“consulting services”) to the District.

Scope of Services

These consulting services will be limited to providing comments to the District’s questions to assist in the accounting process. Due to the limited information presented to me by the District and the limited amount of time we will spend together, my consulting services are general in nature, based on limited facts, circumstances and documents, and are not intended to be relied upon by the District without further analysis and research, and a written report of my review and analysis.

I will consult with the District regularly to the sufficiency of the services I perform throughout the course of this engagement. In addition, I may make recommendations to the District concerning additional services to be performed by me that I believe will be helpful in this matter. However, additional consulting services beyond the scope of this agreement will not be rendered to the District unless confirmed in writing as a modification of this agreement or covered under a separate engagement letter.

My engagement does not include any procedures to discover errors, fraudulent reporting, misappropriation of assets, or noncompliance with laws and regulations that may have occurred. By the District’s signature below, the District acknowledges and agrees that Management is responsible for preventing and detecting fraud.

I am not an attorney or registered investment advisor; therefore, I will not give any legal or investment advice as part of this engagement. At the District’s written request, I will be available to participate in discussions with any professional advisors of the District’s choosing (e.g., attorney, investment broker, etc.) if needed.

The District agrees to provide me with all information that I deem necessary in connection with the performance of these services.

Fees

My fees for these services, plus related out-of-pocket expenses, would be billed at our hourly rates, as follows:

Ann Eldridge

\$145

My invoices for these fees will be rendered as work progresses and are payable upon receipt.

If invoices are not paid within 60 days of the invoice date, at my election, I may stop all consulting work until the District's account is brought current, or I may withdraw from this engagement. The District's acknowledges and agrees that I am not required to continue work in the event of the District's failure to pay on a timely basis for services rendered as required by this engagement letter. The District further acknowledges and agrees that in the event I stop work or withdraw from this engagement as a result of the District's failure to pay on a timely basis for services rendered as required by this engagement letter, I shall not be liable for any damages that occur as a result of me ceasing to render services.

In addition, in the event my firm or any of its agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that the District provided to this firm, or any documents or workpapers prepared by me in accordance with the terms of this agreement, the District agree to pay any and all reasonable expenses, including fees and costs for my time at the rate then in effect, as well as any legal or other fees that I incur as a result of such appearance or production of documents.

Other Matters

Because of the importance of the District's oral and written representations to the effective performance of my services, the District releases and indemnifies me from any and all claims, liabilities, costs, and expenses attributable to any misrepresentation by the District or its representatives.

In connection with this engagement, I may communicate with the District or others via email transmission. I take reasonable measures to secure the District's confidential information in my email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that emails from me will be delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by me in connection with the performance of this engagement. In that regard, the District agrees that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as lost profits, or disclosure or communication of confidential or proprietary information.

Depending on the circumstances and nature of the services I am providing, I may share the District's confidential information with third-party service providers, some of whom may be cloud-based, but I remain committed to maintaining the confidentiality and security of the District's information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of the District's personal information. In addition, I will secure confidentiality terms with all service providers to maintain the confidentiality of the District's information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the District's confidential information to others. In the event that I am unable to secure appropriate confidentiality terms with a third-party service provider, the District will be asked to provide the District's consent prior to the sharing of the District's confidential information with the third-party service provider. Although I will use my best efforts to make the sharing of the District's information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by the District's signature below, the District understands that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

My firm may use generative artificial intelligence ("AI") tools to improve efficiencies in areas such as tax and accounting research, document drafting, or other analysis to assist me with rendering services to the District under the terms of this agreement. I have policies and procedures in place to ensure that any AI-generated content is subject to my firm's strict quality control guidelines which include protocols for applying professional expertise, judgment, and oversight in the review and interpretation of any AI-generated content. In addition, I maintain reasonable safeguards to ensure responsible use of AI which includes strict adherence to the requirements set forth for confidentiality, privacy, security, and ethical use of AI in accordance with applicable laws and my professional standards.

It is my policy to keep records related to this engagement for five years. However, I do not keep any original client records, so I will return those to the District at the completion of the services rendered under this engagement. It is the District's responsibility to retain and protect the District's records (which includes any work product I provide to the District as well as any records that I return) for possible future use, including potential examination by any government or regulatory agencies. I do not accept responsibility for hosting client information; therefore, the District has the sole responsibility for ensuring the District retain and maintain in the District's possession all the district's financial and non-financial information, data, and records.

By The District's signature below, the District acknowledges and agrees that upon the expiration of the five-year period, I shall be free to destroy the District's records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and I both agree that any dispute over fees charged by me to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of arbitration, except that under all

circumstances the arbitrator must follow the laws of Colorado. Such arbitration shall be binding and final. **In agreeing to arbitration, both parties acknowledge that in the event of a dispute over fees charged by me, each party is giving up the right to have the dispute decided in a court of law before a judge or jury and, instead, accept the use of arbitration for resolution.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

I appreciate the opportunity to be of service and believe this letter accurately summarizes the significant terms of our engagement. If the District has any questions, please let me know.

If the foregoing is in accordance with the District's understanding, please sign this letter in the space provided and return it to me.

Sincerely,

Ann E Eldridge

Ann E. Eldridge
Ann Eldridge CPA LLC

Accepted:

Ryan Keeler
Nederland Fire Protection District

Date