

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT: SEDGWICK FIRE PROTECTION DISTRICT  
ADDRESS: 1422 CO RD 17  
SEDGWICK, CO 80749  
CONTACT PERSON: RICK LECHMAN  
PHONE: 970-520-9399  
EMAIL:  
FAX:

For the Year Ended  
12/31/16  
or fiscal year ended:

1942.00

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: DANIEL M PEDERSON  
TITLE: CPA  
FIRM NAME (if applicable): LIITTJOHANN, KAUFFMAN AND PEDERSON, CPA'S  
ADDRESS: 106 EAST FIRST STREET, JULESBURG, CO 80737  
PHONE: 970-474-3326  
DATE PREPARED (Must be prepared prior to Board approval): 3/17/2017



PREPARER (SIGNATURE REQUIRED)

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL  
(MODIFIED ACCRUAL BASIS)



PROPRIETARY  
(CASH OR BUDGETARY BASIS)



**RECEIVED**

By Justin L. Smith at 9:30 am, Apr 12, 2017

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

| Line# | Description  | Round to nearest Dollar | Please use this space to provide any necessary explanations |
|-------|--|-------------------------|---|
| 2-1   | Ta Property  | \$ 33,747               | Please use this space to provide any necessary explanations |
| 2-2   | Specific ownership                                       | \$ 3,687                |   |
| 2-3   | Sales and use  | \$ -                    |   |
| 2-4   | Other (specify):   | \$ 62                   |   |
| 2-5   | Licenses and permits                                     | \$ -                    |   |
| 2-6   | Intergovernment Grants                                   | \$ -                    |   |
| 2-7   | Conservation Trust Funds (Lottery)                       | \$ -                    |   |
| 2-8   | Highway Users Tax Funds (HUTF)                           | \$ -                    |   |
| 2-9   | Other (specify):   | \$ -                    |   |
| 2-10  | Charges for services                                     | \$ -                    |   |
| 2-11  | Fines and forfeits                                       | \$ -                    |   |
| 2-12  | Special assessments                                      | \$ -                    |   |
| 2-13  | Investment income  | \$ 318                  |   |
| 2-14  | Charges for utility services                             | \$ -                    |   |
| 2-15  | Debt proceeds (should agree with line 4-4, column 2)     | \$ -                    |   |
| 2-16  | Lease proceeds   | \$ -                    |   |
| 2-17  | Developer Advances received (should agree with line 4-4) | \$ -                    |   |
| 2-18  | Proceeds from sale of capital assets                     | \$ -                    |   |
| 2-19  | Fire and police pension                                  | \$ -                    |   |
| 2-20  | Donations  | \$ -                    |   |
| 2-21  | Other (specify): REFUND                                  | \$ 144                  |   |
| 2-22  |  | \$ -                    |   |
| 2-23  |  | \$ -                    |   |
| 2-24  | (add lines 2-1 through 2-23) TOTAL REVENUE               | \$ 37,958               |   |

## PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

| Line# | Description   | Round to nearest Dollar | Please use this space to provide any necessary explanations |
|-------|---|-------------------------|---|
| 3-1   | Administrative  | \$ 2,075                | Please use this space to provide any necessary explanations |
| 3-2   | Salaries  | \$ -                    |   |
| 3-3   | Payroll taxes   | \$ -                    |   |
| 3-4   | Contract services   | \$ -                    |   |
| 3-5   | Employee benefits   | \$ -                    |   |
| 3-6   | Insurance   | \$ 11,022               |   |
| 3-7   | Accounting and legal fees   | \$ 1,550                |   |
| 3-8   | Repair and maintenance  | \$ 21,204               |   |
| 3-9   | Supplies  | \$ 3,011                |   |
| 3-10  | Utilities and telephone   | \$ 1,559                |   |
| 3-11  | Fire/Police   | \$ -                    |   |
| 3-12  | Streets and highways  | \$ -                    |   |
| 3-13  | Public health   | \$ -                    |   |
| 3-14  | Culture and recreation  | \$ -                    |   |
| 3-15  | Utility operations  | \$ -                    |   |
| 3-16  | Capital outlay  | \$ 11,870               |   |
| 3-17  | Debt service principal (should agree with Part 4)                       | \$ -                    |   |
| 3-18  | Debt service interest   | \$ -                    |   |
| 3-19  | Repayment of Developer Advance Principal (should agree with line 4-4)   | \$ -                    |   |
| 3-20  | Repayment of Developer Advance Interest                                 | \$ -                    |   |
| 3-21  | Contribution to pension plan (should agree to line 7-2)                 | \$ 200                  |   |
| 3-22  | Contribution to Fire & Police Pension Assoc. (should agree to line 7-2) | \$ -                    |   |
| 3-23  | Other (specify):  | \$ -                    |   |
| 3-24  |   | \$ -                    |   |
| 3-25  |   | \$ -                    |   |
| 3-26  | (add lines 3-1 through 3-24) TOTAL EXPENDITURES                         | \$ 52,491               |   |

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

|     |   | Yes                                 | No                                  |
|-----|---|-------------------------------------|-------------------------------------|
| 4-1 | Does the entity have outstanding debt?<br>If Yes, please attach a copy of the entity's Debt Repayment Schedule. | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain:   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain:  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

| 4-4 | Please complete the following debt schedule, if applicable:<br>(please only include principal amounts)(enter all amount as positive numbers) | Outstanding at end of prior year | Issued during year | Retired during year | Outstanding at year-end |
|-----|--|----------------------------------|--------------------|---------------------|-------------------------|
|     | General obligation bonds   | \$ -                             | \$ -               | \$ -                | \$ -                    |
|     | Revenue bonds  | \$ -                             | \$ -               | \$ -                | \$ -                    |
|     | Notes/Loans  | \$ -                             | \$ -               | \$ -                | \$ -                    |
|     | Leases   | \$ -                             | \$ -               | \$ -                | \$ -                    |
|     | Developer Advances   | \$ -                             | \$ -               | \$ -                | \$ -                    |
|     | Other (specify):   | \$ -                             | \$ -               | \$ -                | \$ -                    |
|     | <b>TOTAL</b>   | <b>\$ -</b>                      | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>             |

|     |  | Yes                                 | No                                  |
|-----|--|-------------------------------------|-------------------------------------|
| 4-5 | Does the entity have any authorized, but unissued, debt?<br>If yes: How much? \$ -<br>Date the debt was authorized:  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-6 | Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? \$ -  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? \$ -   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-8 | Does the entity have any lease agreements?<br>If yes: What is being leased?<br>What is the original date of the lease?<br>Number of years of lease?<br>Is the lease subject to annual appropriation?<br>What are the annual lease payments? \$ - | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4-9 | Does the entity have a certified Mill Levy?<br>If yes: Please provide the following mills levied for the year reported:  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|     | Bond Redemption  |                                     | -                                   |
|     | General/Other  |                                     | -                                   |
|     | <b>TOTAL</b>   |                                     | <b>-</b>                            |

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

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

|     |   | Amount     | Total             |
|-----|---|------------|-------------------|
| 5-1 | YEAR-END Total of ALL Checking and Savings Accounts                               | \$ 26,058  |                   |
| 5-2 | Certificates of deposit   | \$ 150,688 |                   |
|     | <b>Total Cash Deposits</b>  |            | <b>\$ 176,746</b> |
|     | Investments (if investment is a mutual fund, please list underlying investments): |            |                   |
| 5-3 |   | \$ -       |                   |
|     |   | \$ -       |                   |
|     |   | \$ -       |                   |
|     |   | \$ -       |                   |
|     | <b>Total Investments</b>  |            | <b>\$ -</b>       |
|     | <b>Total Cash and Investments</b>   |            | <b>\$ 176,746</b> |

Please answer the following questions by marking in the appropriate boxes

|     |   | 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.)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

|     |  |                                     |                          |
|-----|--|-------------------------------------|--------------------------|
| 6-1 | Does the entity have capital assets?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

|     |   |                                       |  |             |                     |
|-----|---|---------------------------------------|--|-------------|---------------------|
| 6-3 | Complete the following capital assets table:                              | Balance -<br>beginning of the<br>year | Additions (Must<br>be included in<br>Part 3) | Deletions   | Year-End<br>Balance |
|     | Land  | \$ -                                  | \$ -   | \$ -        | \$ -                |
|     | Buildings   | \$ 372,082                            | \$ -   | \$ -        | \$ 372,082          |
|     | Machinery and equipment   | \$ 282,261                            | \$ 11,870                                    | \$ -        | \$ 294,131          |
|     | Furniture and fixtures  | \$ -                                  | \$ -   | \$ -        | \$ -                |
|     | Construction In Progress (CIP)  | \$ -                                  | \$ -   | \$ -        | \$ -                |
|     | Other (explain):  | \$ -                                  | \$ -   | \$ -        | \$ -                |
|     | Accumulated Depreciation<br>(Please enter a negative, or credit, balance) | \$ -                                  | \$ -   | \$ -        | \$ -                |
|     | <b>TOTAL</b>  | <b>\$ 654,343</b>                     | <b>\$ 11,870</b>                             | <b>\$ -</b> | <b>\$ 666,213</b>   |

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

|         |   |                                     |                          |
|---------|---|-------------------------------------|--------------------------|
| 7-1     | Does the entity have an "old hire" firemen's pension plan?                        | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7-2     | Does the entity have a volunteer firemen's pension plan?                          | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes: | Who administers the plan?   |                                     |                          |
|         | Indicate the contributions from:  |                                     |                          |
|         | Tax (property, SO, sales, etc.):  | \$ -                                |                          |
|         | State contribution amount:  | \$ -                                |                          |
|         | Other (gifts, donations, etc.):   | \$ -                                |                          |
|         | <b>TOTAL</b>  | <b>\$ -</b>                         |                          |
|         | What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ 8                                |                          |

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

|     |   |                                     |                          |                          |
|-----|---|-------------------------------------|--------------------------|--------------------------|
| 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.? 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 for the year reported:

| Fund Name              | Budgeted Expenditures |
|------------------------|-----------------------|
| GENERAL FUND           | \$ 47,675             |
| FIREMAN'S PENSION FUND | \$ 1,000              |

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes                      No

**9-1** Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?



Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes

Yes                      No

**10-1** Is this application for a newly formed governmental entity?



If yes: Date of formation:

**10-2** Has the entity changed its name in the past or current year?



If yes: Please list the NEW name & PRIOR name:

**10-3** Is the entity a metropolitan district?



Please indicate what services the entity provides:

**10-4** Does the entity have an agreement with another government to provide services?



If yes: List the name of the other governmental entity and the services provided:

**10-5** 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.]



If yes: Date Filed:

**Please use this space to provide any explanations or comments:**

# PART 11 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board 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 revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL current governing board members below. A MAJORITY of the governing board members must complete and sign in the column below.

|                          |  |  |
|--------------------------|--|--|
| Board Member<br><b>1</b> | Print Board Member's Name<br><b>JIM PRICE</b>    | I <u>Jim Price</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Jim Price</u><br>Date: <u>3-22-17</u><br>My term Expires: <u>2018</u>       |
| Board Member<br><b>2</b> | Print Board Member's Name<br><b>MISSY KEONEN</b> | I <u>Missy Keonen</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Missy Keonen</u><br>Date: <u>3/22/17</u><br>My term Expires: <u>2020</u> |
| Board Member<br><b>3</b> | Print Board Member's Name<br><b>RICK LECHMAN</b> | I <u>Rick Lechman</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Rick Lechman</u><br>Date: <u>3-22-17</u><br>My term Expires: <u>2018</u> |
| Board Member<br><b>4</b> | Print Board Member's Name<br><b>DAVID TOYNE</b>  | I <u>David Toyne</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>David Toyne</u><br>Date: <u>3/22/17</u><br>My term Expires: <u>2020</u>   |
| Board Member<br><b>5</b> | Print Board Member's Name<br><u>Randy Jenik</u>  | I <u>Randy Jenik</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed <u>Randy Jenik</u><br>Date: <u>3/22/17</u><br>My term Expires: <u>2020</u>   |
| Board Member<br><b>6</b> | Print Board Member's Name<br>_____               | I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: _____   |
| Board Member<br><b>7</b> | Print Board Member's Name<br>_____               | I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.<br>Signed _____<br>Date: _____<br>My term Expires: _____   |

**Original Signatures  
Verified by**

Justin L. Smith



SEDGWICK FIRE PROTECTION DISTRICT

REOLUTION TO ADOPT APPLICATION FOR EXEMPTION FROM AUDIT

A RESOLUTION TO ADOPT THE APPLICATION FOR EXEMPTION FROM AUDIT FOR THE SEDGWICK FIRE PROTECTION DISTRICT, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY, 2016 AND ENDING ON THE LAST DAY OF DECEMBER 2016.

WHEREAS, the Board of Directors of the Sedgwick Fire Protection District has received a proposed application for Exemption from Audit on March 17, 2017, for its consideration;

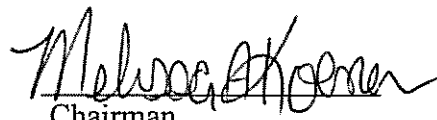
WHEREAS, neither revenue nor expenditures for Sedgwick Fire Protection District exceed \$100,000 for Fiscal Year 2016; and

WHEREAS, an application for exemption from audit for Sedgwick Fire Protection District has been prepared by Daniel M. Pederson, a person skilled in governmental accounting; and


NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE SEDGWICK FIRE PROTECTION DISTRICT, COLORADO:

That the Sedgwick Fire Protection District meets the requirements of the local Government Audit Law under Section 29-1-603 C.R.S.

ADOPTED, this 22 day of March, 2017.

  
Chairman

ATTEST:

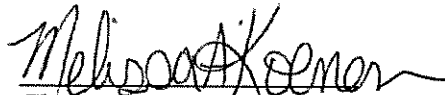
  
Secretary

SPECIAL MEETING  
OF THE  
SEDGWICK FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS

A Special meeting was called to consider the resolution to adopt the Application for exemption from Audit.

RESOLVED: that the Resolution to Adopt the Application for exemption from Audit, a copy of which is hereby attached, was approved by a unanimous vote of the Board of Directors.


Signed this 22 day of March, 2017.

  
Chairman

ATTEST:

  
Secretary

I hereby certify that this is a true and exact copy of the minutes of the meeting of the Sedgwick fire Protection District Board of Directors held on March 22, 2017.

  
Chairman

**LIITTJOHANN, KAUFFMAN and PEDERSON**  
Certified Public Accountants

David A. Kauffman, C.P.A., P.C.

Daniel M. Pederson, C.P.A.'s P.C.

Sedgwick Fire Protection District  
Sedgwick, CO 80749

We have compiled the accompanying Application for Exemption from Audit as of  
December 31, 2016.

A compilation is limited to presenting information that is the representation of management.  
We have not audited or reviewed the accompanying Application for Exemption from Audit  
and accordingly, do not express an opinion or any other form of assurance on the  
application.

We are not independent in relation to this engagement.



Liittjohann, Kauffman and Pederson  
Certified Public Accountants

March 17, 2017

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Dan's Cell  
(303) 886-4992

231 Main ST. Suite 310  
Ft. Morgan, CO 80701  
(970) 867-4922

106 East First Street  
Julesburg, CO 80737  
(970) 474-3326

3-22-17

Sedgwick fire Protection board meeting. All members present meeting called to order by president Missy Koenen at 8:07 pm. Minutes of previous meetings were read. There were no additions or corrections. David Toyne moved minutes be accepted. Randy Jenik second. Treasurers report given Randy Jenik moved to accept. David Toyne seconded. Discussion was had on exemption from Audit. Jim Price moved to accept application. David Toyne seconded. Discussion was had on 93 Ford brush truck. Randy Jenik moved to take it to Fraser welding and get it fixed. David Toyne seconded. Discussion was had on radios. Missy Koenen will talk to Jason Toyne about them and get in contact with Prairie States Communications to see what can be done. No further business mtg adjourned at 9:34 pm moved by Randy Jenik second by Jim Price. Respectfully submitted

Ruth Lehman