

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

OVID FIRE PROTECTION DISTRICT
16785 CO RD 27
OVID, CO 80744

For the Year Ended  
12/31/18  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

JOE SHANK
970-463-5641

### 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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

DANIEL M PEDERSON
CPA
LIITTJOHANN, KAUFFMAN AND PEDERSON, CPA'S
106 EAST FIRST STREET, JULESBURG, CO 80737
970-474-3326
3/15/2019

### PREPARER (SIGNATURE REQUIRED)

Daniel M Pederson 3/15/19

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

P

RECEIVED

April 1, 2019 Office  
of the State Auditor

## 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	Taxes: Property (report mills levied in Question 10-6)	\$ 19,583	
2-2	Specific ownership	\$ 2,138	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -110	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: 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	\$ 228	
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):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 22,059	

## 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	\$ 730	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 8,867	
3-7	Accounting and legal fees	\$ 1,650	
3-8	Repair and maintenance	\$ 765	
3-9	Supplies	\$ 459	
3-10	Utilities and telephone	\$ 3,478	
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	\$ -	
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)	\$ -	
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	\$ 15,949	

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? 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: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)		
	Outstanding at end of prior year*	Issued during year	Retired during year
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

\*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? Date the debt was authorized: <div style="border: 1px solid black; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? 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? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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	\$ 10,252	
5-2	Certificates of deposit	\$ 21,225	
	<b>Total Cash Deposits</b>		<b>\$ 31,477</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>\$ 31,477</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?  Yes       No
- 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:  Yes       No

6-3 Complete the following capital assets table:

	Balance beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Buildings	\$ 81,983	\$ -	\$ -	\$ 81,983
Machinery and equipment	\$ 235,153		\$ -	\$ 235,153
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 322,136</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 322,136</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?  Yes       No
- 7-2 Does the entity have a volunteer firemen's pension plan?  Yes       No

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 \$ 15

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.?  Yes       No       N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:  Yes       No       N/A

If yes: Please indicate the amount budgeted for each fund for the year reported:

GENERAL FUND	\$ 56,220

## 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,  
 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?  Yes  No
- If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year?  Yes  No

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

- 10-3 Is the entity a metropolitan district?  Yes  No
- Please indicate what services the entity provides:

- 10-4 Does the entity have an agreement with another government to provide services?  Yes  No
- 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  Yes  No
- If yes: Date Filed:

- 10-6 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 \$ amounts):

Bond Redemption mills	-
General/Other mills	1.68
Total mills	1.68

Please use this space to provide any explanations or comments:

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	Print Board Member's Name	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. Signed _____ Date: _____ My term Expires: _____
1	JOE SHANK JR.	I <u>Joe Shank Jr</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. Signed <u>Joe Shank Jr</u> Date: <u>3/25/19</u> My term Expires: _____
2	PETE WALTER	I <u>PETER A. WALTER</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. Signed <u>Pete Walter</u> Date: <u>3/25/19</u> My term Expires: _____
3	DAVID BRANDT	I <u>David Brandt</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. Signed <u>David Brandt</u> Date: <u>3/25/19</u> My term Expires: _____
4	KIRK SITTNER	I <u>Kirk Sittner</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. Signed <u>Kirk Sittner</u> Date: <u>3/25/19</u> My term Expires: _____
5	DAVID POWELL	I <u>David Powell</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. Signed <u>David Powell</u> Date: <u>3/25/19</u> My term Expires: _____
6		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. Signed _____ Date: _____ My term Expires: _____
7		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. Signed _____ Date: _____ My term Expires: _____

OID FIRE PROTECTION DISTRICT

RELOLUTION TO ADOPT APPLICATION FOR EXEMPTION FROM AUDIT

A RESOLUTION TO ADOPT THE APPLICATION FOR EXEMPTION FROM AUDIT FOR THE OVID FIRE PROTECTION DISTRICT, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY, 2018 AND ENDING ON THE LAST DAY OF DECEMBER 2018.

WHEREAS, the Board of trustees of the Ovid Fire Protection District has received a proposed application for Exemption from Audit on March20, 2019, for its consideration;


WHEREAS, neither revenue nor expenditures for Ovid Fire Protection District exceeded \$100,000 for Fiscal Year 2018; and

WHEREAS, an application for exemption from audit for Ovid 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 OVID FIRE PROTECTION DISTRICT, COLORADO:

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

ADOPTED, this 25 day of March, 2019.

  
Chairman

ATTEST:

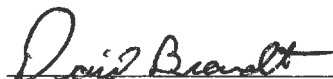
  
Secretary

SPECIAL MEETING  
OF THE  
OVID 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.

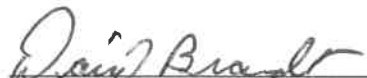
Signed this 25 day of March, 2019.

  
Chairman

ATTEST:

  
Secretary

I hereby certify that this is a true and exact copy of the minutes of the meeting of the Ovid Fire Protection District Board of Directors held on March 25, 2019.

  
Chairman

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

David A. Kauffman, C.P.A.

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

Ovid Fire Protection District  
% Mr. Joe Shank  
Ovid, CO 80744

We have compiled the accompanying Application for Exemption from Audit as of  
December 31, 2018.

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 15, 2019

---

Dan's Cell

(303) 886-4992  
(970) 867-4922

231 Main ST. Suite 310  
Ft. Morgan, CO 80701

(970) 474-3326

106 East First Street  
Julesburg, CO 80737