

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

OVID FIRE PROTECTION DISTRICT
PO BOX 33
OVID, CO 80744
MIKE MCKINLEY
970-580-0731

For the Year Ended  
12/31/24  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

### 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

DANIEL M PEDERSON
CPA
LIITTOHANN, KAUFFMAN AND PEDERSON, CPA'S
106 EAST FIRST STREET, JULESBURG, CO 80737
970-474-3326

**PREPARER (SIGNATURE REQUIRED)**

**DATE PREPARED**  
(No exemption shall be granted prior to the close of said fiscal year)

*Daniel M Pederson*

3-15-25

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

**GOVERNMENTAL**  
(MODIFIED ACCRUAL BASIS)

**PROPRIETARY**  
(CASH OR BUDGETARY BASIS)



4/21

## PART 2 - REVENUES

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 the nearest dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in question 10-7)	\$ 39,543	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ 4,851	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ 4,528	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ 11,585	
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	\$ 135	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree to table 4-4, column 'Issued during year')	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree to table 4-4, column 'Issued during year')	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ 6,450	
2-21	Other (specify): INSURANCE CLAIM	\$ 4,633	
2-22	REFUNDS	\$ 108	
2-23		\$ -	
2-24		\$ -	
2-25		\$ -	
2-26	(add lines 2-1 through 2-25) <b>TOTAL REVENUES</b>	<b>\$ 71,833</b>	

## PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 1,192	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	\$ 8,634	
3-7	Accounting and legal fees	\$ 1,800	
3-8	Repair and maintenance	\$ 8,800	
3-9	Supplies	\$ 3,100	
3-10	Utilities and telephone	\$ 4,332	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ 34,927	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree to table 4-4, column 'Retired during year')	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree to table 4-4, column 'Retired during year')	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan	\$ -	
3-22	Contribution to Fire & Police Pension Assoc.	\$ -	
3-23	Other (specify):	\$ -	
3-24		\$ -	
3-25		\$ -	
3-26		\$ -	
3-27		\$ -	
3-28	(add lines 3-1 through 3-27) <b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 62,785</b>	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) 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><i>(If 'No' is checked, skip to question 4-5)</i><br><i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-2 Is the debt repayment schedule attached? If no, MUST explain below:<br><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 below:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>                | <input type="checkbox"/> | <input type="checkbox"/>            |

Please complete the following debt schedule, if applicable: <small>(please only include principal amounts) (enter all amounts as positive numbers)</small>	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\*Subscription-Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| 4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end?<br>How much? <span style="float: right;">\$ -</span><br>Date the debt was authorized: <span style="float: right;">_____</span>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| NEW 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?<br>If yes: How much? <span style="float: right;">\$ -</span><br>Date of the most recent Service Plan: <span style="float: right;">_____</span>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-7 Does the entity intend to issue debt within the next calendar year?<br>If yes: How much? <span style="float: right;">\$ -</span>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 Does the entity have debt that has been refinanced that it is still responsible for?<br>If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-9 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? <span style="float: right;">\$ -</span> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## 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	\$ 71,484	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 71,484</b>
5-3 Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 71,484</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"/> |

Part 5 - If no, MUST use this space to provide any explanations

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

- |     |  |                                     |                          |
|-----|--|-------------------------------------|--------------------------|
|     |  | Yes                                 | No                       |
| 6-1 | Does the entity have capital assets?<br><i>(If 'No' is checked, skip the rest of Part 6)</i>                                     | <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"/> |

Complete the following capital & right-to-use assets table:	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Buildings	\$ 84,783	\$ -	\$ -	\$ 84,783
Machinery and equipment	\$ 207,356	\$ 34,927	\$ -	\$ 242,283
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization <i>(Please enter a negative, or credit, balance)</i>	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 297,139</b>	<b>\$ 34,927</b>	<b>\$ -</b>	<b>\$ 332,066</b>

\*Must agree to prior year-end balance

^Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed

## 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" firefighters' pension plan? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7-2 | Does the entity have a volunteer firefighters' 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?

Part 7 - 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.?<br>If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- |     |  |                                     |                          |                          |
|-----|--|-------------------------------------|--------------------------|--------------------------|
|     |  | 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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If yes: Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND	\$63,950.00

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

Please answer the following question by marking in the appropriate box.

- |     |  | Yes                                 | No                       |
|-----|--|-------------------------------------|--------------------------|
| 9-1 | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><br><i>Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Part 9 - If no, MUST use this space to provide any explanations


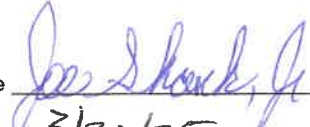



## PART 10 - GENERAL INFORMATION

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

- |   |   | Yes                                 | No                                  |                     |       |                    |              |  |  |
|---|---|-------------------------------------|-------------------------------------|---------------------|-------|--------------------|--------------|--|--|
| 10-1  | <b>Is this application for a newly formed governmental entity?</b><br>If yes: Date of formation: <input style="width: 400px;" type="text"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |       |                    |              |  |  |
| 10-2  | <b>Has the entity changed its name in the past or current year?</b><br>If yes: Please list the NEW name: <input style="width: 300px;" type="text"/><br>Please list the PRIOR name: <input style="width: 300px;" type="text"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |       |                    |              |  |  |
| 10-3  | <b>Is the entity a metropolitan district?</b>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |       |                    |              |  |  |
| 10-4  | <b>Please indicate what services the entity provides:</b><br><input style="width: 500px; height: 30px;" type="text"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |       |                    |              |  |  |
| 10-5  | <b>Does the entity have an agreement with another government to provide services?</b><br>If yes: List the name of the other governmental entity and the services provided:<br><input style="width: 500px; height: 30px;" type="text"/>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |       |                    |              |  |  |
| 10-6  | <b>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.]</b><br>If yes: Date filed: <input style="width: 400px;" type="text"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                     |       |                    |              |  |  |
| 10-7  | <b>Does the entity have a certified mill levy?</b><br>If yes: Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                     |       |                    |              |  |  |
| <table style="margin-left: auto; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">Bond redemption mills</td> <td style="border: 1px solid black; width: 100px; text-align: center;">-</td> </tr> <tr> <td style="padding-right: 10px;">General/other mills</td> <td style="border: 1px solid black; width: 100px; text-align: center;">4.000</td> </tr> <tr> <td style="padding-right: 10px;"><b>Total mills</b></td> <td style="border: 1px solid black; width: 100px; text-align: center;"><b>4.000</b></td> </tr> </table> |   | Bond redemption mills               | -                                   | General/other mills | 4.000 | <b>Total mills</b> | <b>4.000</b> |  |  |
| Bond redemption mills   | -   |                                     |                                     |                     |       |                    |              |  |  |
| General/other mills   | 4.000   |                                     |                                     |                     |       |                    |              |  |  |
| <b>Total mills</b>  | <b>4.000</b>  |                                     |                                     |                     |       |                    |              |  |  |
| 10-8  | <b>If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.</b><br><input style="width: 500px; height: 20px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                     |       |                    |              |  |  |

Please use this space to provide any additional explanations or comments not previously included

Print or type the names of ALL members of current governing body below.  
A MAJORITY of the members of the governing body must sign below.

Board Member 1	Board Member's Name: _____ I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: <u>5/27</u>	PETE WALTER Signature <u></u> Date <u>3/30/25</u>
Board Member 2	Board Member's Name: _____ I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: <u>5/25</u>	JOE SHANK JR. Signature <u></u> Date <u>3/30/25</u>
Board Member 3	Board Member's Name: _____ I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: <u>5/27</u>	MARK AULT Signature <u></u> Date <u>3/30/25</u>
Board Member 4	Board Member's Name: _____ I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: <u>5/25</u>	KIRK SITNER Signature <u></u> Date <u>3/30/25</u>
Board Member 5	Board Member's Name: _____ I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: <u>5/27</u>	MIKE MCKINLEY Signature <u></u> Date <u>3/30/25</u>
Board Member 6	Board Member's Name: _____ I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	_____ Signature _____ Date _____
Board Member 7	Board Member's Name: _____ I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. My term expires: _____	_____ Signature _____ Date _____

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, 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of trustees of the Ovid Fire Protection District has received a proposed application for Exemption from Audit on March 15, 2025, for its consideration;


WHEREAS, neither revenue nor expenditures for Ovid Fire Protection District exceeded \$100,000 for Fiscal Year 2024; 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 30<sup>th</sup> day of March, 2025.

  
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 30<sup>th</sup> day of March, 2025.

  
\_\_\_\_\_

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 30<sup>th</sup>, 2025.

  
\_\_\_\_\_

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. Mike McKinley  
Ovid, CO 80744

We have compiled the accompanying Application for Exemption from Audit as of  
December 31, 2024.

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, 2025

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Dan's Cell

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(970) 867-4922

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

(970) 474-3326

106 East First Street  
Julesburg, CO 80737