APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED $100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed $750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKLIST

- ☐ Has the preparer signed the application?
- ☐ Has the entity corrected all prior year deficiencies as communicated by the OSA?
- ☐ Has the application been PERSONALLY reviewed and approved by the governing body?
- ☐ Are all sections on the form complete, including responses to all of the questions?
- ☐ Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- ☐ Will this application be submitted electronically?
  - ☐ If yes, have you read and understood the Electronic Signature Policy? See policy in Part 11.

  --or--

  - ☐ If yes, have you included a resolution?
  - ☐ Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - ☐ Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution at the end of this form.)
- ☐ Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - ☐ If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Check out our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more!

See the link below:

Click here to go to the portal

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone; 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	**Edison Fire Protection District**	For the Year Ended 12/31/24 or fiscal year ended:
ADDRESS	**14550 Edison Road/P.O. Box 185**	
	Yoder, CO 80864	
CONTACT PERSON	**Katie Lindt**	
PHONE	**719 287-2694**	
EMAIL	**treasurer@edisonfire.org**	

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:	Katie Lindt
TITLE	Treasurer
FIRM NAME (if applicable)	
ADDRESS	14550 Edison Road/P.O. Box 185 Yoder, CO 80864
PHONE	719 553-9671

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED (No exemption shall be granted prior to the close of said fiscal year)
Katie Lindt	3/18/25

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
	☑	☐

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)	$ 81,797	
2-2		Specific ownership		$ -	
2-3		Sales and use		$ -	
2-4		Other (specify):		$ -	
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			$ 128	
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			$ 7,070	
2-21	Other (specify):			$ -	
2-22				$ -	
2-23				$ -	
2-24				$ -	
2-25				$ -	
2-26	(add lines 2-1 through 2-25)		TOTAL REVENUES	$ 88,996	

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		$ 2,424	
3-2	Salaries		$ -	
3-3	Payroll taxes		$ -	
3-4	Contract services		$ -	
3-5	Employee benefits		$ -	
3-6	Insurance		$ 9,846	
3-7	Accounting and legal fees		$ 5,788	
3-8	Repair and maintenance		$ 1,153	
3-9	Supplies		$ 1,783	
3-10	Utilities and telephone		$ 12,356	
3-11	Fire/Police		$ -	
3-12	Streets and highways		$ -	
3-13	Public health		$ -	
3-14	Capital outlay		$ 1,904	
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	Gift		$ 117	
3-24	Community Outreach		$ 3,159	
3-25	Fuel		$ 3,042	
3-26	Advertising		$ 450	
3-27			$ -	
3-28	(add lines 3-1 through 3-27)	TOTAL EXPENDITURES/EXPENSES	$ 42,022	

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? *(If 'No' is checked, skip to question 4-5)* *(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)*	☐	☒
4-2	Is the debt repayment schedule attached? If no, **MUST** explain below:	☐	☐
4-3	Is the entity current in its debt service payments? If no, **MUST** explain below:	☐	☐

4-4

Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts 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	$ -	$ -	$ -	$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

**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?	☐	☒
	How much? $ -		
	Date the debt was authorized:		
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐	☒
If yes:	How much? $ -		
	Date of the most recent Service Plan:		
4-7	Does the entity intend to issue debt within the next calendar year?	☐	☒
If yes:	How much? $ -		
4-8	Does the entity have debt that has been refinanced that it is still responsible for?	☐	☒
If yes:	What is the amount outstanding? $ -		
4-9	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? $ -		

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	$ 87,478	
5-2	Certificates of deposit	$ -	
	TOTAL CASH DEPOSITS		$ 87,478
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 87,478

	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.?	☐	☐	☒
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.)?	☒	☐	☐

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? *(If 'No' is checked, skip the rest of Part 6)*	☒	☐
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:	☒	☐

6-3

Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions^	Deletions	Year-End Balance
Land	$ -	$ 3,000	$ -	$ 3,000
Buildings	$ 25,000	$ 326,514	$ -	$ 351,514
Machinery and equipment	$ 118,815	$ 106,185	$ -	$ 225,000
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ 36,500	$ 48,500	$ -	$ 85,000
Construction In Progress (CIP)	$ 326,514	$ 50,000	$ 326,514	$ 50,000
Leased & SBITA Right-to-Use Assets	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ 506,829	$ 534,199	$ 326,514	$ 714,514

*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?	☐	☒
7-2	Does the entity have a volunteer firefighters' pension plan?	☐	☒

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	$ -
State contribution amount:	$ -
Other (gifts, donations, etc.):	$ -
TOTAL	$ -
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.? If no, MUST explain:	☒	☐	☐
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐

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

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 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.*	☒	☐

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	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:		
	Please list the PRIOR name:		
10-3	Is the entity a metropolitan district?	☐	☒
10-4	Please indicate what services the entity provides:		
10-5	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:		
10-6	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:		
10-7	Does the entity have a certified mill levy?	☒	☐
If yes:	Please provide the following mills levied for the year reported (do not report $ amounts):		

Bond redemption mills	-
General/other mills	-
Total mills	-

		Yes	No	N/A
10-8	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.	☐	☐	☐

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

PART 11 - GOVERNING BODY APPROVAL			
	Please answer the following question by marking in the appropriate box.	Yes	No
11-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☒	☐

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature Policy and Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following two methods:
1) Submit the application in hard copy via the US Mail including original signatures.
2) Submit the application electronically via email and either,
a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

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:	Katie Lindt
	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.	Signature Katie Lindt
	My term expires: 5/2027	Date 3/18/25
Board Member 2	Board Member's Name:	Clyde Chess
	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.	Signature Clyde Chess
	My term expires: 5/27	Date 3/18/25
Board Member 3	Board Member's Name:	Randy Harmon
	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.	Signature Randy Harmon
	My term expires: 5/25	Date 3/18/25
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.	Signature Bill Eustace
	My term expires: 5/27	Date 3/18/25
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.	Signature
	My term expires:	Date
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.	Signature
	My term expires:	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.	Signature
	My term expires:	Date

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 FOR THE EDISON FIRE PROTECTION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of Edison Fire Protection District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Edison Fire Protection District exceeded $750,000 for Fiscal Year 2024; and

WHEREAS, an application for exemption from audit for Edison Fire Protection District has been prepared by Katie Lindt, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Edison Fire Protection District that the application for exemption from audit for Edison Fire Protection District for the Fiscal Year ended December 31st, 2024, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Edison Fire Protection District; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the Edison Fire Protection District for the fiscal year ended December 31st, 2024.

ADOPTED THIS 18 day of March, A.D., 2025.

Members of Governing Body:	Date Term Expires:	Signature:
Randy Harmon	5.25	
Bill Everhart	5/27	
Clyde Chess	5/27	
Katie Lindt	5/27	