

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES **MORE THAN \$100,000 BUT NOT MORE THAN \$750,000**

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 for 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) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of 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 SUBMISSIONS 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 STATUTORY DEADLINE.

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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 of 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 understand 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

WEB PORTAL: Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osa/lq>

For faster processing the web portal is the preferred method for submission

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. A budget to GAAP reconciliation is provided in Part 3.

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 LONG FORM

NAME OF GOVERNMENT
ADDRESS

Silverton San Juan Fire and Rescue Authority
PO Box 532
Silverton, CO 81433

CONTACT PERSON
PHONE
EMAIL

Gilbert Archuleta
970-946-8101
office@silvertonfirerescue.org

For the Year Ended
12/31/2024
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
RELATIONSHIP TO ENTITY

Aeron White
CPA

PO Box 532
Silverton, CO 81433
hired CPA

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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

Has the entity filed for, or 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.]

YES	NO
☐	☒

If Yes, date filed:

2/26/25

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

		Governmental Funds (Modified Accrual Basis)			Proprietary/Fiduciary Funds (Cash or Budgetary Basis)					
Line #	Description	Fund*	Fund*	Fund*	Description	Fund*	Fund*			
Assets										
1-1	Cash & Cash Equivalents	\$	-	\$	-	Cash & Cash Equivalents	\$	-	\$	-
1-2	Investments	\$	-	\$	-	Investments	\$	-	\$	-
1-3	Receivables	\$	-	\$	-	Receivables	\$	-	\$	-
1-4	Due from Other Entities or Funds	\$	-	\$	-	Due from Other Entities or Funds	\$	-	\$	-
1-5	Property Tax Receivable	\$	-	\$	-	Other Current Assets [specify...]	\$	-	\$	-
	All Other Assets	\$	-	\$	-		\$	-	\$	-
1-6	Lease Receivable (as Lessor)	\$	-	\$	-	Total Current Assets	\$	-	\$	-
1-7	Contract for services with Town of Silverton and SJC	\$	-	\$	-	Capital & Right to Use Assets, net (from Part 6-4)	\$	-	\$	-
1-8		\$	-	\$	-	Other Long Term Assets [specify...]	\$	-	\$	-
1-9		\$	-	\$	-		\$	-	\$	-
1-10		\$	-	\$	-		\$	-	\$	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	\$	-	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	\$	-
Deferred Outflows of Resources:										
1-12	[specify...]	\$	-	\$	-	Deferred Outflows of Resources				
1-13	[specify...]	\$	-	\$	-	[specify...]	\$	-	\$	-
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	\$	-	[specify...]	\$	-	\$	-
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	\$	-	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	\$	-
Liabilities										
1-16	Accounts Payable	\$	-	\$	-	Liabilities				
1-17	Accrued Payroll and Related Liabilities	\$	-	\$	-	Accounts Payable	\$	-	\$	-
1-18	Unearned Revenue	\$	-	\$	-	Accrued Payroll and Related Liabilities	\$	-	\$	-
1-19	Due to Other Entities or Funds	\$	-	\$	-	Accrued Interest Payable	\$	-	\$	-
1-20	All Other Current Liabilities	\$	-	\$	-	Due to Other Entities or Funds	\$	-	\$	-
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	-	\$	-	All Other Current Liabilities	\$	-	\$	-
1-22	All Other Liabilities [specify...]	\$	-	\$	-	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	-	\$	-
1-23		\$	-	\$	-	Proprietary Debt Outstanding (from Part 4-4)	\$	-	\$	-
1-24		\$	-	\$	-	Other Liabilities [specify...]	\$	-	\$	-
1-25		\$	-	\$	-		\$	-	\$	-
1-26		\$	-	\$	-		\$	-	\$	-
1-27	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$	-	\$	-	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$	-	\$	-
Deferred Inflows of Resources:										
1-28	Deferred Property Taxes	\$	-	\$	-	Deferred Inflows of Resources				
1-29	Lease related (as lessor)	\$	-	\$	-	Pension/OPEB Related	\$	-	\$	-
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	\$	-	Other [specify...]	\$	-	\$	-
Fund Balance										
1-31	Nonspendable Prepaid	\$	-	\$	-	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	\$	-
1-32	Nonspendable Inventory	\$	-	\$	-	Net Position				
1-33	Restricted [specify...]	\$	-	\$	-	Net Investment in Capital and Right-to Use Assets	\$	-	\$	-
1-34	Committed [specify...]	\$	-	\$	-					
1-35	Assigned [specify...]	\$	-	\$	-	Emergency Reserves	\$	-	\$	-
1-36	Unassigned:	\$	-	\$	-	Other Designations/Reserves	\$	-	\$	-
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL FUND BALANCE	\$	-	\$	-	Restricted	\$	-	\$	-
		\$	-	\$	-	Undesignated/Unreserved/Unrestricted	\$	-	\$	-
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	-	\$	-	Add lines 1-31 through 1-36 This total should be the same as line 3-36 TOTAL NET POSITION	\$	-	\$	-
		\$	-	\$	-	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	-	\$	-

Please use this space to provide explanation of any item on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
2-1	Tax Revenue				Tax Revenue		
2-1	Property (include mills levied in question 10-7)	\$ -	\$ -	\$ -	Property (include mills levied in question 10-7)	\$ -	\$ -
2-2	Specific Ownership	\$ -	\$ -	\$ -	Specific Ownership	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -
2-4	Contract for services for Fire Protection	\$ -	\$ -	\$ 238,760	Other Tax Revenue [specify...]	\$ -	\$ -
2-5		\$ -	\$ -	\$ -		\$ -	\$ -
2-6		\$ -	\$ -	\$ -		\$ -	\$ -
2-7		\$ -	\$ -	\$ -		\$ -	\$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	\$ 238,760	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -
2-9	Licenses and Permits	\$ -	\$ -	\$ -	Licenses and Permits	\$ -	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ 45,000	Grants	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	\$ -	Interest/Investment Income	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	Tap Fees	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -
2-22	All Other [specify...]	\$ -	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ -	\$ -	\$ 283,760	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ -	\$ -
2-25	Other Financing Sources				Other Financing Sources		
2-25	Debt Proceeds	\$ -	\$ -	\$ -	Debt Proceeds	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	Lease Proceeds	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -
2-28	Other [specify...]	\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -
2-31		\$ -	\$ -	\$ 283,760		\$ -	\$ -
GRAND TOTALS (ALL FUNDS)						\$	283,760

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - STOP.
You may not use this form. An audit may be required. See Section 29-1-804, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Please use this space to provide explanation of any item on this page

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

		Governmental Funds			Proprietary/Fiduciary Funds		
Line #	Description	Fund*	Fund*	Fund*	Description	Fund*	Fund*
3-1	General Government	\$ -	\$ -	\$ -	Expenses		
3-2	Judicial	\$ -	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	147,030	Contract Services	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	Insurance	\$ -	\$ -
3-8	Health	\$ -	\$ -	45,000	Accounting and Legal Fees	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	\$ -	Supplies	\$ -	\$ -
3-11	Other [specify...]	\$ -	\$ -	\$ -	Utilities	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service	\$ -	\$ -	\$ -	Debt Service	\$ -	\$ -
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ -	\$ -	192,030	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ -	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$ -	192,030
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ -	\$ -	91,730	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31	\$ -	\$ -	\$ -	Net Position, December 31	\$ -	\$ -
	Sum of Lines 3-33, 3-34, and 3-35	\$ -	\$ -	\$ -	Sum of Lines 3-33, 3-34, and 3-35	\$ -	\$ -
	This total should be the same as line 1-37.	\$ -	\$ -	91,730	This total should be the same as line 1-37.	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE THAN \$750,000 - STOP
 You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Please use this space to provide explanation of any item on this page

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

4-1 Does the entity have outstanding debt? Yes ☐ No ☒

(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: ☐ ☐

4-3 Is the entity current in its debt service payments? If no, **MUST** explain: ☐ ☐

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.

4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end [Section 29-1-605(2) C.R.S.]? Yes ☐ No ☒

If yes: 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 5 - CASH AND INVESTMENTS

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

5-1 YEAR-END Total of ALL Checking and Savings accounts Amount Total

5-2 Certificates of deposit Amount Total

5-3 **TOTAL CASH DEPOSITS** Amount Total

TOTAL INVESTMENTS Amount Total

TOTAL CASH AND INVESTMENTS Amount Total

TOTAL CASH AND INVESTMENTS Amount Total

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TOTAL CASH AND INVESTMENTS Amount Total

Please use this space to provide any explanations or comments

Please use this space to provide any explanations or comments

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

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

- 6-1 Does the entity have capitalized 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:

Yes No
☐ ☒
☐ ☒

Please use this space to provide any explanations or comments

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ 36,426	\$ -	\$ -	\$ 36,426
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 36,426	\$ -	\$ -	\$ 36,426

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* 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 7 - PENSION INFORMATION

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

- 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?

Yes No
☐ ☒
☒ ☐

Please use this space to provide any explanations or comments

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 45,000
State contribution amount:	\$ 26,740
Other (gifts, donations, etc.):	\$ -

TOTAL \$ 71,740

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

\$ 175

PART 8 - BUDGET INFORMATION

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

- | | | Yes | No | N/A |
|-----|---|-------------------------------------|--------------------------|--------------------------|
| 8-1 | Did the entity file a current year budget with the Department of Local Affairs, 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: | ☒ | ☐ | ☐ |

Please use this space to provide any explanations or comments

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
Silverton San Juan Fire and Rescue Authority	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

PART 9 - TAX PAYER'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.

Please use this space to provide any explanations or comments

PART 10 - GENERAL INFORMATION

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

- | | | Yes | No |
|---------|--|-------------------------------------|-------------------------------------|
| 10-1 | Is this application for a newly formed governmental entity? | ☐ | ☒ |
| If yes: | Date of formation: <input style="width: 100%;" type="text"/> | | |
| 10-2 | Has the entity changed its name in the past or current year? | ☐ | ☒ |
| If yes: | Please list the NEW name: <input style="width: 100%;" type="text"/> | | |
| | Please list the PRIOR name: <input style="width: 100%;" type="text"/> | | |
| 10-3 | Is the entity a metropolitan district? | ☐ | ☒ |
| 10-4 | Please indicate what services the entity provides: | ☐ | ☒ |
| | <input style="width: 100%;" type="text"/> | | |
| 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: | | |
| | <input style="width: 100%;" type="text"/> | | |
| 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: <input style="width: 100%;" type="text"/> | | |
| 10-7 | Does the entity have a certified mill levy? | ☐ | ☒ |
| If yes: | Please provide the number of <u>mills</u> levied for the year reported (do not report \$ amounts): | | |

Please use this space to provide any explanations or comments

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

Entity Wide:		General Fund		Governmental Funds		Enterprise Funds	
Unrestricted Cash & Investments	\$ 99,764	Unrestricted Fund Balan	\$ -	Total Tax Revenue	\$ 238,760	Net Position	\$ -
Current Liabilities	\$ -	Total Fund Balance	\$ -	Revenue Paying Debt Service	\$ -	PY Net Position	\$ -
Deferred Inflow	\$ -	PY Fund Balance	\$ -	Total Revenue	\$ -	Government-Wide	\$ -
		Total Revenue	\$ -	Total Debt Service Principal	\$ -	Total Outstanding Debt	\$ -
		Total Expenditures	\$ -	Total Debt Service Interest	\$ -	Authorized but Unissued	\$ -
				Total Assets	\$ 238,760	Year Authorized	1/0/1900
		Interfund In	\$ -	Total Liabilities	\$ -		
		Interfund Out	\$ -				
Governmental		Proprietary		Enterprise Funds			
Total Cash & Investments	\$ -	Current Assets	\$ -	Net Position	\$ -		
Transfers In	\$ -	Deferred Outflow	\$ -				
Transfers Out	\$ -	Current Liabilities	\$ -				
Property Tax	\$ -	Deferred Inflow	\$ -				
Debt Service Principal	\$ -	Cash & Investments	\$ 192,030				
Total Expenditures	\$ -	Principal Expense	\$ -				
Total Developer Advances	\$ -	Total Expenses	\$ -				
Total Developer Repayments	\$ -						

Entity Wide:		General Fund		Governmental Funds		Enterprise Funds	
Unrestricted Cash & Investments	\$	99,764	Unrestricted Fund Balan	\$	Total Tax Revenue	\$	238,760
Current Liabilities	\$	-	Total Fund Balance	\$	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	Total Revenue	\$	-
			Total Revenue	\$	Total Debt Service Principal	\$	-
			Total Expenditures	\$	Total Debt Service Interest	\$	-
					Total Assets	\$	238,760
			Interfund In	\$	Total Liabilities	\$	-
			Interfund Out	\$			
			Proprietary				
			Current Assets	\$	Enterprise Funds		
			Deferred Outflow	\$	Net Position	\$	-
			Current Liabilities	\$	PY Net Position	\$	-
			Deferred Inflow	\$	Government-Wide		
			Cash & Investments	\$	Total Outstanding Debt	\$	-
			Principal Expense	\$	Authorized but Unissued	\$	-
			Total Expenses	\$	Year Authorized		1/0/1900

PART 11 - GOVERNING BODY APPROVAL

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

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Yes

No

☒

☐

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

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.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

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

Board Member's Name:

Gilbert Archuleta

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

Gilbert Archuleta

Date

2-11-25

My term expires: 1/13/2026

Board Member's Name:

Fred Fasching

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

Fred Fasching

Date

2-11-25

My term expires: 1/13/2026

Board Member's Name:

Terry Chambers

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

Terry Chambers

Date

2-12-25

My term expires: 1/13/2026

Board Member's Name:

Nick Futton

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

Nick Futton

Date

2/17/25

My term expires: 1/13/2026

Board Member's Name:

Wayne Barger

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

Wayne Barger

Date

2-11-25

My term expires: 1/13/2026

Board Member's Name:

Clark Damron

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

Clark Damron

Date

2/11/2025

My term expires: 1/13/2026

Board Member's Name:

Alfred Roberts

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

Alfred Roberts

Date

2-11-25

My term expires: 1/13/2026

PART 11 - GOVERNING BODY APPROVAL

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Yes

No

☒

☐

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 - 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.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

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

Board Member's Name:

Board Member 1

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: 1/13/2026

Signature

Date

Carson Mordecai
Carson Mordecai
2/11/25

Board Member's Name:

Board Member 2

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: 1/13/2026

Signature

Date

Marlo Angeles
Marlo Angeles
2/11/2026

Board Member's Name:

Board Member 3

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: 1/13/2026

Signature

Date

Daryl Wagner
[Signature]
2-11-25

Board Member's Name:

Board Member 4

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: 1/13/2026

Signature

Date

Terry Chambers
Terry Chambers
2-17-25

Board Member's Name:

Board Member 5

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: 1/13/2026

Signature

Date

Nick Fatto
[Signature]
2/27/25

Board Member's Name:

Board Member 6

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: 1/13/2026

Signature

Date

Board Member's Name:

Board Member 7

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

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 SILVERTON SAN JUAN FIRE AND RESCUE AUTHORITY, STATE OF COLORADO.

WHEREAS, the board of directors for the Silverton San Juan Fire and Rescue Authority wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-6-04, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred 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 revenue nor expenditures for the Silverton San Juan Fire and Rescue Authority exceeded \$750,000 for Fiscal year 2024; and

WHEREAS, an application for exemption from audit for the Silverton San Juan Fire and Rescue Authority has been prepared by Aeron White, a person skilled in 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 Silverton San Juan Fire and Rescue Authority that the application for exemption from audit for Silverton San Juan Fire and Rescue Authority for the Fiscal Year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the board of directors of the Silverton San Juan Fire and Rescue Authority; 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 Silverton San Juan Fire and Rescue Authority for the fiscal year ended December 31, 2024.

ADOPTED THIS 11th day of February, AD 2025.

X Gilbert Archuleta Ship

Chairman Gilbert Archuleta Term expires 01/13/2026

ATTEST

X Clark Damron

Secretary Clark Damron Term expires 01/13/2026

Name	Term Expires	Signature
Fred Fasching	<u>1-13-2026</u>	<u>[Signature]</u>
Jerry Chambers	<u> </u>	<u> </u>
Nick Fattor	<u>1-13-26</u>	<u>[Signature]</u>
Wayne Barger	<u>01/13/2026</u>	<u>[Signature]</u>
Alfred Roberts	<u>1/13/26</u>	<u>[Signature]</u>
Carson Mordecai	<u>7/13/2026</u>	<u>[Signature]</u>

Mario Angeles

1/13/2026

Daryl Magner

1/13/2026

Mario Angeles

[Signature]