

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Upper San Juan Library District
PO Box 849
Pagosa Springs, CO 81147

For the Year Ended
12/31/2019
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Megan Wempe
970-264-2208

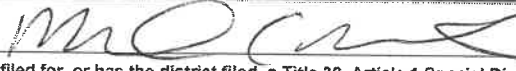
CERTIFICATION OF PREPARER

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
DATE PREPARED
RELATIONSHIP TO ENTITY

Michael C Branch
CPA
Michael C Branch CPA
PO Box 1333, Pagosa Springs, CO 81147
970-264-2135
13-Mar-20
Independent

PREPARER (SIGNATURE REQUIRED)



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

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---------------------|---|--------------------|-------|---|-----------------------------|-------|--|
| | | General Fund | Fund* | | Fund* | Fund* | |
| Assets | | | | | | | |
| 1-1 | Cash & Cash Equivalents | \$ 503,759 | \$ - | Cash & Cash Equivalents | \$ - | \$ - | |
| 1-2 | Investments | \$ - | \$ - | Investments | \$ - | \$ - | |
| 1-3 | Receivables | \$ - | \$ - | Receivables | \$ - | \$ - | |
| 1-4 | Due from Other Entities or Funds | \$ 3,965 | \$ - | Due from Other Entities or Funds | \$ - | \$ - | |
| | All Other Assets [specify...] | | | Other Current Assets | \$ - | \$ - | |
| 1-5 | Property taxes receivable | \$ 522,603 | \$ - | | \$ - | \$ - | |
| 1-6 | | \$ - | \$ - | Total Current Assets | \$ - | \$ - | |
| 1-7 | | \$ - | \$ - | Capital 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 | \$ 1,030,327 | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - | |
| 1-12 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - | |
| 1-13 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 1,030,327 | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - | |
| Liabilities | | | | | | | |
| 1-14 | Accounts Payable | \$ 3,153 | \$ - | Accounts Payable | \$ - | \$ - | |
| 1-15 | Accrued Payroll and Related Liabilities | \$ 35,574 | \$ - | Accrued Payroll and Related Liabilities | \$ - | \$ - | |
| 1-16 | Accrued Interest Payable | \$ - | \$ - | Accrued Interest Payable | \$ - | \$ - | |
| 1-17 | Due to Other Entities or Funds | \$ - | \$ - | Due to Other Entities or Funds | \$ - | \$ - | |
| 1-18 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ - | \$ - | |
| 1-19 | TOTAL CURRENT LIABILITIES | \$ 38,727 | \$ - | TOTAL CURRENT LIABILITIES | \$ - | \$ - | |
| 1-20 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - | |
| 1-21 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - | |
| 1-22 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-23 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-27 | | \$ - | \$ - | | \$ - | \$ - | |
| 1-28 | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ 38,727 | \$ - | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ - | \$ - | |
| 1-29 | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ 522,603 | \$ - | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ - | \$ - | |
| Fund Balance | | | | | | | |
| 1-30 | Nonspendable Prepaid | \$ - | \$ - | Net Position | | | |
| 1-31 | Nonspendable Inventory | \$ - | \$ - | Net Investment in Capital Assets | \$ - | \$ - | |
| 1-32 | Restricted -labor | \$ 17,814 | \$ - | Emergency Reserves | \$ - | \$ - | |
| 1-33 | Committed -for Growth | \$ 208,000 | \$ - | Other Designations/Reserves | \$ - | \$ - | |
| 1-34 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - | |
| 1-35 | Unassigned: | \$ 243,183 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - | |
| 1-36 | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ 468,997 | \$ - | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION | \$ - | \$ - | |
| 1-37 | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 1,030,327 | \$ - | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - | |

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| | | Governmental Funds | | | | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---|---|--------------------|------|---|---|-----------------------------|------|--|
| Line # | Description | General Fund | Fund | Line # | Description | Fund | Fund | |
| Tax Revenue | | | | Tax Revenue | | | | |
| 2-1 | Property (include mills levied in Question 10-6) | \$ 466,824 | \$ - | | Property (include mills levied in Question 10-6) | \$ - | \$ - | |
| 2-2 | Specific Ownership | \$ 53,660 | \$ - | | Specific Ownership | \$ - | \$ - | |
| 2-3 | Sales and Use Tax | \$ - | \$ - | | Sales and Use Tax | \$ - | \$ - | |
| 2-4 | Other Tax Revenue (specify...): | \$ - | \$ - | | Other Tax Revenue (specify...): | \$ - | \$ - | |
| 2-5 | | \$ - | \$ - | | | \$ - | \$ - | |
| 2-6 | | \$ - | \$ - | | | \$ - | \$ - | |
| 2-7 | | \$ - | \$ - | | | \$ - | \$ - | |
| 2-8 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ 520,484 | \$ - | | 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 | \$ - | \$ - | | Grants | \$ - | \$ - | |
| 2-15 | Donations | \$ 11,000 | \$ - | | Donations | \$ - | \$ - | |
| 2-16 | Charges for Sales and Services | \$ 26,156 | \$ - | | Charges for Sales and Services | \$ - | \$ - | |
| 2-17 | Rental Income | \$ 14,612 | \$ - | | Rental Income | \$ - | \$ - | |
| 2-18 | Fines and Forfeits | \$ - | \$ - | | Fines and Forfeits | \$ - | \$ - | |
| 2-19 | Interest/Investment Income | \$ - | \$ - | | Interest/Investment Income | \$ - | \$ - | |
| 2-20 | Tap Fees | \$ 2,800 | \$ - | | 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 2-8 through 2-23 TOTAL REVENUES | \$ 575,052 | \$ - | | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | |
| Other Financing Sources | | | | Other Financing Sources | | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | | Debt Proceeds | \$ - | \$ - | |
| 2-26 | Developer Advances | \$ - | \$ - | | Developer Advances | \$ - | \$ - | |
| 2-27 | Other (specify...): | \$ - | \$ - | | Other (specify...): | \$ - | \$ - | |
| 2-28 | | \$ - | \$ - | | | \$ - | \$ - | |
| 2-29 | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | |
| Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ 575,052 | \$ - | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ - | \$ - | |
| IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER 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 | | | | IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER 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 | | | | GRAND TOTALS \$ 575,052 |

Local Government Division at (303) 869-3000 for assistance.

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

| Expenditures | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---|--------------------|-------|--|-----------------------------|------|--|
| | General Fund | Funds | | Fund | Fund | |
| 3-1 General Government | \$ 501,158 | \$ - | Expenses | | | |
| 3-2 Judicial | \$ - | \$ - | General Operating & Administrative | | | |
| 3-3 Law Enforcement | \$ - | \$ - | Salaries | \$ - | \$ - | |
| 3-4 Fire | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-5 Highways & Streets | \$ - | \$ - | Contract Services | \$ - | \$ - | |
| 3-6 Solid Waste | \$ - | \$ - | Employee Benefits | \$ - | \$ - | |
| 3-7 Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Insurance | \$ - | \$ - | |
| 3-8 Health | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ - | |
| 3-9 Culture and Recreation | \$ - | \$ - | Repair and Maintenance | \$ - | \$ - | |
| 3-10 Transfers to other districts | \$ 66,839 | \$ - | 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 | \$ 25,875 | \$ - | Debt Service | \$ - | \$ - | |
| 3-15 Principal | \$ - | \$ - | Principal | \$ - | \$ - | |
| 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 Add lines 3-1 through 3-21 | \$ 593,872 | \$ - | Add lines 3-1 through 3-21 | \$ - | \$ - | |
| TOTAL EXPENDITURES | | | TOTAL EXPENSES | | | |
| 3-23 Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | |
| 3-24 Interfund Transfers out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 Other Expenditures (Revenues): | \$ - | \$ - | Depreciation | \$ - | \$ - | |
| 3-26 | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | \$ - | \$ - | | \$ - | \$ - | |
| (Add lines 3-23 through 3-28) | | | (Line 3-26, plus line 3-27, less line 3-24, less line 3-25) | | | |
| TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| 3-30 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29 | \$ (18,820) | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ - | \$ - | |
| 3-31 Fund Balance, January 1 from December 31 prior year report | \$ - | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | |
| 3-32 Prior Period Adjustment (MUST explain) | \$ 487,817 | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36. | \$ - | \$ - | Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36. | \$ - | \$ - | |
| IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER 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. | \$ 468,997 | \$ - | | \$ - | \$ - | |

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

GRAND TOTAL
\$ 593,872

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
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO
- 4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

Please use this space to provide any explanations or comments:

- General obligation bonds
- Revenue bonds
- Notes/Loans
- Leases
- Developer Advances
- Other (specify):

| Outstanding at beginning of year | Issued during year | Retired during year | Outstanding at year end |
|----------------------------------|--------------------|---------------------|-------------------------|
| \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - |

*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- 4-5 Does the entity have any authorized, but unissued, debt? YES NO
 If yes: How much? \$ -
 Date the debt was authorized: _____
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
 If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
 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? YES NO
 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
- 5-2 Certificates of deposit

Please use this space to provide any explanations or comments:

| | AMOUNT | TOTAL |
|---|------------|------------|
| Investments (if investment is a mutual fund, please list underlying investments): | \$ 503,759 | |
| TOTAL CASH DEPOSITS | \$ - | \$ 503,759 |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| TOTAL INVESTMENTS | \$ - | |
| TOTAL CASH AND INVESTMENTS | \$ - | \$ 503,759 |

- Please answer the following question by marking in the appropriate box
- 5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.? YES NO N/A
- 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.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

6-1 Does the entity have capitalized 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

Please use this space to provide any explanations or comments:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS

| | Balance beginning of the year | Additions | Deletions | Year End Balance |
|---|-------------------------------|------------------|-------------|---------------------|
| Land | \$ 306,254 | \$ - | \$ - | \$ 306,254 |
| Buildings | \$ 1,969,695 | \$ - | \$ - | \$ 1,969,695 |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ 344,063 | \$ 25,875 | \$ - | \$ 369,938 |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ 427,071 | \$ - | \$ - | \$ 427,071 |
| TOTAL | \$ 3,047,083 | \$ 25,875 | \$ - | \$ 3,072,958 |

6-4 Complete the following Capital 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) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

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

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 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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: 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

| Fund Name | Budgeted Expenditures/Expenses |
|-----------|--------------------------------|
| General | \$ 578,410 |
| | \$ - |
| | \$ - |
| | \$ - |

Please use this space to provide any explanations or comments:

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

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: NEW name

PRIOR name

10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides: Library and education YES NO

10-5 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:

10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

| | |
|-----------------------|--------------|
| Bond Redemption mills | 0.000 |
| General/Other mills | 1.502 |
| Total mills | 1.502 |

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

| | |
|--------------------------|--------------------------|
| YES | NO |
| <input type="checkbox"/> | <input type="checkbox"/> |

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures 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 three 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 revenue and expenditures of \$750,000 or less 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 the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

| 1 | Full Name | Signature | Date |
|---|---------------------|--|------|
| | Carol Sheets | I, <u>Carol Sheets</u> personally reviewed and approve this application for exemption from audit. Signed <u>Carol Sheets</u> My term Expires: <u>2021</u> Date: <u>3/14/2020</u> | |
| | Constance d'Angelis | I, <u>CONSTANCE D'ANGELIS</u> personally reviewed and approve this application for exemption from audit. Signed <u>Constance d'Angelis</u> My term Expires: <u>12-31-2022</u> Date: <u>3/17/20</u> | |
| | Gayle Dixon | I, <u>GAYLE DIXON</u> personally reviewed and approve this application for exemption from audit. Signed <u>Gayle Dixon</u> My term Expires: <u>12-31-2020</u> Date: <u>3-17-2020</u> | |
| | Steve Merchant | I, <u>Steve Merchant</u> personally reviewed and approve this application for exemption from audit. Signed <u>Steve Merchant</u> My term Expires: <u>12-31-2022</u> Date: <u>3-17-2020</u> | |
| | Lynne Stinchfield | I, <u>Lynne Stinchfield</u> personally reviewed and approve this application for exemption from audit. Signed <u>Lynne Stinchfield</u> My term Expires: <u>12/31/2023</u> Date: <u>3/17/2020</u> | |
| | Lynniss Steinert | I, <u>Lynniss Steinert</u> personally reviewed and approve this application for exemption from audit. Signed <u>Lynniss Steinert</u> My term Expires: <u>12/31/2022</u> Date: <u>3/16/2020</u> | |
| | Stephanie Wagner | I, <u>Stephanie R. Wagner</u> personally reviewed and approve this application for exemption from audit. Signed <u>Stephanie R. Wagner</u> My term Expires: <u>12/31/2020</u> Date: <u>3/16/20</u> | |

-RESOLUTION FOR EXEMPTION FROM AUDIT-
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019 FOR UPPER SAN JUAN LIBRARY DISTRICT STATE OF COLORADO.

WHEREAS, the Board of Trustees of Upper San Juan Library District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-603, C.R.S. states that any local government where neither revenues or expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from provisions of Section 29-1-603, C.R.S.; and

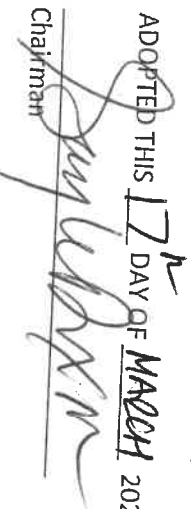
WHEREAS, neither revenues or expenditures for Upper San Juan Library District exceeded \$750,000 for Fiscal Year 2019; and

WHEREAS, an application for exemption for Upper San Juan Library District has been prepared by Michael C. Branch, CPA, 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 by the Board of the Upper San Juan Library District that the application for exemption from audit for 2019 for the fiscal year ended December 31, 2019 has been reviewed and is hereby approved by a majority of the Upper San Juan Library District; that those members of the Board 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 Upper San Juan Library District for the fiscal year ended December 31, 2019.

ADOPTED THIS 17th DAY OF MARCH 2020

Chairman



ATTEST:

Secretary



