

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

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

For the Year Ended
12/31/2021
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

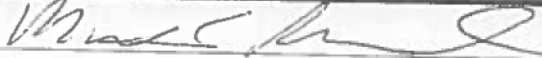
CERTIFICATION OF PREPARER

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
970-284-2135
27-Mar-22
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*	
Assets							
1-1	Cash & Cash Equivalents	\$ 522,099	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 4,752	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 576,764	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]						
1-6		\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -		\$ -	\$ -	
1-8		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,103,615	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
Deferred Outflows of Resources							
1-12	[specify...]	\$ -	\$ -	Deferred Outflows of Resources [specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,103,615	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities							
1-16	Accounts Payable	\$ 8,620	\$ -	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ 36,853	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 45,473	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 45,473	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -	
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$ 576,764	\$ -	Deferred Inflows of Resources			
1-29	Other [specify...]	\$ -	\$ -	Pension Related	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS			Other [specify...]	\$ -	\$ -	
1-31	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS			(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS			
Fund Balance							
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Position			
1-32	Nonspendable Inventory	\$ -	\$ -	Net Investment in Capital Assets			
1-33	Restricted: Emergencies	\$ 18,175	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed: Improvements	\$ 198,000	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned	\$ 265,203	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE			(add lines 1-31 through 1-36) TOTAL NET POSITION			
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE			(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION			

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

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*	
Tax Revenue				Tax Revenue			
2-1	Property (include mills levied in Question 10-4)	\$ 520,974	\$ -	Property (include mills levied in Question 10-4)	\$ -	\$ -	
2-2	Specific Ownership	\$ 61,799	\$ -	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	\$ 582,773	\$ -	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	\$ 14,043	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 11,164	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 14,395	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 2,597	\$ -	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 2-8 through 2-23 TOTAL REVENUES	\$ 624,972	\$ -	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	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 624,972	\$ -	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							\$ 624,972

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

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

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*	
Expenditures				Expenses			
3-1	General Government		\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial		\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement		\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire		\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets		\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste		\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.		\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health		\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation		\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts		\$ -	Utilities	\$ -	\$ -	
3-11	Other : Programs	\$ 67,620	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12	Other : Culture and education	\$ 471,587	\$ -	Other (specify...)	\$ -	\$ -	
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	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	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 539,207	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 539,207
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 3-26) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-28	\$ 85,785	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 395,613	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 481,378	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	

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) 859-3000 for assistance.

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:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="text"/>			
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
	\$ -	\$ -	\$ -	\$ -
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
	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 [Section 29-1-605(2) C.R.S.]?	YES	NO	
	How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
If yes:	Date the debt was authorized:			
	<input type="text"/>			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?			
	<input type="text"/>			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?			
	<input type="text"/>			
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is being leased?			
	<input type="text"/>			
	What is the original date of the lease?			
	<input type="text"/>			
	Number of years of lease?			
	<input type="text"/>			
	Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	What are the annual lease payments?			
	<input type="text"/>			

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	\$ 522,098		Please use this space to provide any explanations or comments:
	<input type="text"/>	\$ -		
	TOTAL CASH DEPOSITS		\$ 522,098	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3	<input type="text"/>	\$ -		
	<input type="text"/>	\$ -		
	<input type="text"/>	\$ -		
	<input type="text"/>	\$ -		
	TOTAL INVESTMENTS		\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 522,098	

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
		<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.)? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="text"/>			

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 Please use this space to provide any explanations or comments:

6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-508, C.R.S.? If no, MUST explain: YES NO

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

	Balance - beginning of the year 1	Additions	Deletions	Year-End Balance
Land	\$ 833,194	\$ -	\$ -	\$ 833,194
Buildings	\$ 1,657,604	\$ -	\$ -	\$ 1,657,604
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 379,176	\$ -	\$ -	\$ 379,176
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other: Books	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 455,314	\$ -	\$ -	\$ 455,314
TOTAL	\$ 3,325,288	\$ -	\$ -	\$ 3,325,288

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

PART 7 - PENSION INFORMATION

7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO Please use this space to provide any explanations or comments:

7-2 Does the entity have a volunteer firefighters' pension plan? YES NO

If yes: Who administers the plan? YES NO

Indicate the contributions from:

Tax (property, SD, 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

- | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------|
| <p>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:</p> <p>8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:</p> | <p>YES</p> <p><input checked="" type="checkbox"/></p> <p><input checked="" type="checkbox"/></p> | <p>NO</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> | <p>N/A</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------|

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 569,851
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

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

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

- | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------|
| <p>10-1 Is this application for a newly formed governmental entity?</p> <p>If yes: Date of formation: </p> | <p>YES</p> <p><input type="checkbox"/></p> | <p>NO</p> <p><input checked="" type="checkbox"/></p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------|

Please use this space to provide any explanations or comments:

- | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|
| <p>10-2 Has the entity changed its name in the past or current year?</p> <p>If Yes: NEW name </p> <p>PRIOR name </p> | <p><input type="checkbox"/></p> | <p><input checked="" type="checkbox"/></p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|

- | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|
| <p>10-3 Is the entity a metropolitan district?</p> <p>10-4 Please indicate what services the entity provides:</p> <p>Library and community use</p> | <p><input type="checkbox"/></p> | <p><input checked="" type="checkbox"/></p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|

- | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|
| <p>10-5 Does the entity have an agreement with another government to provide services?</p> <p>If yes: List the name of the other governmental entity and the services provided:</p> <p></p> | <p><input type="checkbox"/></p> | <p><input checked="" type="checkbox"/></p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|

- | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------|
| <p>10-6 Does the entity have a certified mill levy?</p> <p>If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):</p> | <p><input checked="" type="checkbox"/></p> | <p><input type="checkbox"/></p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------|

Bond Redemption mills	0.000
General/Other mills	1.500
Total mills	1.500

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

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	522,098	Unrestricted Fund Balan	\$	463,203	Total Tax Revenue	\$	
Current Liabilities	\$	45,473	Total Fund Balance	\$	481,378	Revenue Paying Debt Service	\$	982,773
Deferred inflow	\$	576,784	PY Fund Balance	\$	395,613	Total Revenue	\$	
			Total Revenue	\$	624,972	Total Debt Service Principal	\$	624,972
			Total Expenditures	\$	539,207	Total Debt Service Interest	\$	
			Interfund in	\$				
Governmental			Interfund Out	\$				
Total Cash & Investments	\$	522,099	- Proprietary	\$		Enterprise Funds		
Transfers In	\$		- Current Assets	\$		Net Position	\$	
Transfers Out	\$		Deferred Outflow	\$		PY Net Position	\$	
Property Tax	\$		- Current Liabilities	\$		Government-Wide		
Debt Service Principal	\$	520,974	Deferred inflow	\$		Total Outstanding Debt	\$	
Total Expenditures	\$		Cash & Investments	\$		Authorized but Unissued	\$	
Total Developer Advances	\$	539,207	- Principal Expense	\$		Year Authorized	\$	
Total Developer Repayments	\$							

1/0/1900

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 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 2021; 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 2021 for the fiscal year ended December 31, 2021 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, 2021.

ADOPTED THIS 20th DAY OF April 2022

Syrrnis Steiner
Chairman

ATTEST:

Sonia H. [Signature]
Secretary

Members of Governing Body

Term Expires

Signature

~~Sayle Dixon~~ Adam Butts

12/31/25 (1st)

Adam Butts

Lynnis Steinert

12/31/22 (1st)

Lynnis Steinert

~~Carol Street~~ Rennie Van Atta

12/31/25 (1st)

Rennie Van Atta

Katie Cloudman

12/31/22 (1st)

Katie Cloudman

Sherry Spears

12/31/22 (1st)

Andrea Cox

12/31/23 (1st)

Rebecca Battles

12/31/23 (1st)