

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Rio Grande County Library District
ADDRESS	921 East County Rd 11N Center, CO 81125
CONTACT PERSON	Joy Biel
PHONE	719-754-2605
EMAIL	bielcrop@gmail.com

For the Year Ended
12/31/2022
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:	See Independent Accountants' Compilation Report
TITLE	
FIRM NAME (if applicable)	
ADDRESS	
PHONE	
DATE PREPARED	
RELATIONSHIP TO ENTITY	

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	
		General Fund	Fund*		Carnegie Library Fund	Del Norte Library Fund
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 88,268	\$ -	Cash & Cash Equivalents	\$ 361,974	\$ 63,998
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ 112,464
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ 3,675	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 297,559	\$ -	Other Current Assets [specify...]		
	All Other Assets [specify...]			Due from Other Funds	\$ 2,573	\$ 919
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	Total Current Assets	\$ 364,547	\$ 177,381
1-7		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 42,086	\$ 139,392
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -	Prepaid Expenses	\$ -	\$ 72
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 389,502	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 406,633	\$ 316,845
Deferred Outflows of Resources:				Deferred Outflows of Resources		
1-12	[specify...]	\$ -	\$ -	[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	\$ 389,502	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 406,633	\$ 316,845
Liabilities				Liabilities		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 324	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 2,334	\$ 1,124
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ 3,492	\$ -	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	\$ 3,492	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 2,658	\$ 1,124
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ 14,501
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 3,492	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 2,658	\$ 15,625
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 297,559	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 297,559	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 42,086	\$ 139,392
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...] TABOR	\$ 11,857	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 76,594	\$ -	Undesignated/Unreserved/Unrestricted	\$ 361,889	\$ 161,828
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 88,451	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 403,975	\$ 301,220
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	\$ 389,502	\$ -	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	\$ 406,633	\$ 316,845

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

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*		Carnegie Library Fund	DeI Norte LibraryFund		
Tax Revenue				Tax Revenue				
2-1	Property [include mills levied in Question 10-6]	\$ 311,496	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 41,842	\$ -	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	\$ 353,338	\$ -	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	\$ 5,810	\$ -	Grants	\$ 7,736	\$ 13,783		
2-15	Donations	\$ -	\$ -	Donations	\$ 3,436	\$ 8,820		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 11,009	\$ 3,155		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 33	\$ -	Interest/Investment Income	\$ 159	\$ 18		
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...]: Miscellaneous	\$ 163	\$ 33		
2-23		\$ -	\$ -		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 359,181	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 22,503	\$ 25,809		
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	\$ -	\$ -	GRAND TOTALS	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 359,181	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 22,503	\$ 25,809	\$ 407,493	

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 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*		Carnegie Library Fund	Del Norte LibraryFund	
	Expenditures			Expenses			
3-1	General Government	\$ 8,806	\$ -	General Operating & Administrative	\$ 26,484	\$ 10,111	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 98,437	\$ 54,981	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 8,087	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 14,355	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 6,534	\$ 2,184	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 615	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 49,186	\$ 27,091	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 28,130	\$ 25,586	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 21,425	\$ 5,251	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...] Equipment	\$ 6,125	\$ 5,487	
3-13		\$ -	\$ -	Miscellaneous	\$ -	\$ 3,377	
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)	\$ -	\$ 3,269	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ 250	
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 [Grant Expense]:	\$ -	\$ 25	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 8,806	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 259,378	\$ 137,612	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ (278,032)	\$ (119,345)	
3-24	Interfund Transfers Out	\$ 397,378	\$ -	Other (Loss on Investment)[enter negative for expense]	\$ -	\$ (21,705)	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation/Amortization	\$ 4,663	\$ 3,714	
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)	\$ -	\$ 3,269	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 397,378	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ (4,663)	\$ (22,150)	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-22, less line 3-29	\$ (47,003)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 36,494	\$ (14,608)	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 135,454	\$ -	Net Position, January 1 from December 31 prior year report	\$ 367,481	\$ 315,828	
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.	\$ 88,451	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 403,975	\$ 301,220	

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.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

<p>4-1 Does the entity have outstanding debt? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/></p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: <input style="width: 450px; height: 15px;" type="text"/></p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: right;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 35%;"></th> <th style="width: 10%;">Outstanding at beginning of year*</th> <th style="width: 10%;">Issued during year</th> <th style="width: 10%;">Retired during year</th> <th style="width: 10%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td>\$ 17,770</td> <td></td> <td>\$ 3,269</td> <td>\$ 14,501</td> </tr> <tr> <td>Lease Liabilities</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Developer Advances</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Other (specify):</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr style="font-weight: bold;"> <td>TOTAL</td> <td>\$ 17,770</td> <td>\$ -</td> <td>\$ 3,269</td> <td>\$ 14,501</td> </tr> </tbody> </table>		Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end	General obligation bonds	\$ -	\$ -	\$ -	\$ -	Revenue bonds	\$ -	\$ -	\$ -	\$ -	Notes/Loans	\$ 17,770		\$ 3,269	\$ 14,501	Lease Liabilities	\$ -	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	\$ -	TOTAL	\$ 17,770	\$ -	\$ 3,269	\$ 14,501	<p style="color: red; font-size: small;">*must agree to prior year ending balance</p>
	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end																																					
General obligation bonds	\$ -	\$ -	\$ -	\$ -																																					
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Developer Advances	\$ -	\$ -	\$ -	\$ -																																					
Other (specify):	\$ -	\$ -	\$ -	\$ -																																					
TOTAL	\$ 17,770	\$ -	\$ 3,269	\$ 14,501																																					

<p>Please answer the following questions by marking the appropriate boxes.</p> <p>4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: How much? <input style="width: 100px; text-align: right;" type="text" value="\$ -"/> Date the debt was authorized: <input style="width: 100px;" type="text"/></p> <p>4-6 Does the entity intend to issue debt within the next calendar year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: How much? <input style="width: 100px; text-align: right;" type="text" value="\$ -"/></p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: What is the amount outstanding? <input style="width: 100px; text-align: right;" type="text" value="\$ -"/></p> <p>4-8 Does the entity have any lease agreements? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: What is being leased? <input style="width: 300px;" type="text"/> What is the original date of the lease? <input style="width: 300px;" type="text"/> Number of years of lease? <input style="width: 300px;" type="text"/> Is the lease subject to annual appropriation? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO What are the annual lease payments? <input style="width: 100px; text-align: right;" type="text" value="\$ -"/></p>	<p style="color: red;">Please use this space to provide any explanations or comments:</p>
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PART 5 - CASH AND INVESTMENTS

<p>Please provide the entity's cash deposit and investment balances.</p> <p>5-1 YEAR-END Total of ALL Checking and Savings accounts AMOUNT TOTAL</p> <p>5-2 Certificates of deposit \$ 464,034 \$ 50,206</p> <p style="text-align: right; font-weight: bold;">TOTAL CASH DEPOSITS \$ 514,240</p> <p>Investments (if investment is a mutual fund, please list underlying investments):</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: right;"> <tbody> <tr> <td style="width: 45%;">Edward Jones - Mutual Funds</td> <td style="width: 10%;">\$ 65,734</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td>Edward Jones - Exchanged Traded & Closed End Funds</td> <td>\$ 46,730</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> </tr> <tr style="font-weight: bold;"> <td>TOTAL INVESTMENTS</td> <td></td> <td>\$ 112,464</td> <td></td> <td></td> </tr> <tr style="font-weight: bold;"> <td>TOTAL CASH AND INVESTMENTS</td> <td></td> <td>\$ 626,704</td> <td></td> <td></td> </tr> </tbody> </table>	Edward Jones - Mutual Funds	\$ 65,734				Edward Jones - Exchanged Traded & Closed End Funds	\$ 46,730					\$ -					\$ -				TOTAL INVESTMENTS		\$ 112,464			TOTAL CASH AND INVESTMENTS		\$ 626,704			<p style="color: red;">Please use this space to provide any explanations or comments:</p> <p>Investments are owned by the Del Norte Library, a separate 501(c)(3) entity that is a component unit of the Rio Grande County Library District.</p>
Edward Jones - Mutual Funds	\$ 65,734																														
Edward Jones - Exchanged Traded & Closed End Funds	\$ 46,730																														
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TOTAL INVESTMENTS		\$ 112,464																													
TOTAL CASH AND INVESTMENTS		\$ 626,704																													

<p>Please answer the following question by marking in the appropriate box</p> <p>5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A</p> <p>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 style="width: 450px; height: 15px;" type="text"/></p>	<p style="color: red;">Please use this space to provide any explanations or comments:</p>
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PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 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

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:		Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land		\$ 169,252	\$ -	\$ -	\$ 169,252
Buildings		\$ 766,070	\$ -	\$ -	\$ 766,070
Machinery and equipment		\$ 48,500	\$ -	\$ -	\$ 48,500
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (Leashold Improvements):		\$ 812,252	\$ -	\$ -	\$ 812,252
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (739,517)	\$ (41,883)	\$ -	\$ (781,400)
TOTAL		\$ 1,056,557	\$ (41,883)	\$ -	\$ 1,014,674

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		\$ 19,863	\$ -	\$ -	\$ 19,863
Buildings		\$ 94,884	\$ -	\$ -	\$ 94,884
Machinery and equipment		\$ -	\$ -	\$ -	\$ -
Furniture and fixtures		\$ 287,563	\$ -	\$ -	\$ 287,563
Infrastructure		\$ -	\$ 26,071	\$ -	\$ 26,071
Construction In Progress (CIP)		\$ 8,502	\$ -	\$ -	\$ 8,502
Leased Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (Building Improvement):		\$ 32,543	\$ -	\$ -	\$ 32,543
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (279,571)	\$ (8,377)	\$ -	\$ (287,948)
TOTAL		\$ 163,784	\$ 17,694	\$ -	\$ 181,478

* 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

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

YES

NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 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, 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				YES	NO	N/A	Please use this space to provide any explanations or comments: Budgeted expenditures for the District and Carnegie library fall within budgeted expenditures. Del Norte Library is a nonprofit organization and a budget is not required.	
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
If yes: Please indicate the amount appropriated for each fund separately for the year reported								
Governmental/Proprietary Fund Name		Total Appropriations By Fund						
Rio Grande County Library District		\$	362,747					
		\$	-					
		\$	-					
		\$	-					

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

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
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.						

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:	
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
If yes: Date of formation: <div style="border: 1px solid black; width: 150px; height: 30px; display: inline-block; vertical-align: middle;"></div>							
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
If Yes: NEW name <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block; vertical-align: middle;"></div>							
PRIOR name <div style="border: 1px solid black; width: 400px; height: 20px; display: inline-block; vertical-align: middle;"></div>							
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
10-4	Please indicate what services the entity provides:	<div style="border: 1px solid black; width: 460px; height: 20px;"></div>					
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>				
If yes: List the name of the other governmental entity and the services provided: <div style="border: 1px solid black; width: 460px; height: 20px; display: inline-block; vertical-align: middle;"></div>							
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):							
		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:

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes			
Unrestricted Cash & Investments	\$	626,704	Unrestricted Fund Balan	\$	76,594	Total Tax Revenue	\$	353,338	
Current Liabilities	\$	7,274	Total Fund Balance	\$	88,451	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	297,559	PY Fund Balance	\$	135,454	Total Revenue	\$	359,181	
			Total Revenue	\$	359,181	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	8,806	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
Governmental			Interfund Out	\$	397,378	Enterprise Funds			
Total Cash & Investments	\$	88,268				Net Position	\$	705,195	
Transfers In	\$	-	Proprietary			PY Net Position	\$	683,309	
Transfers Out	\$	-	- Current Assets	\$	541,928	Government-Wide			
Property Tax	\$	311,496	Deferred Outflow	\$	-	Total Outstanding Debt	\$	14,501	
Debt Service Principal	\$	-	- Current Liabilities	\$	3,782	Authorized but Unissued	\$	-	
Total Expenditures	\$	8,806	Deferred Inflow	\$	-	Year Authorized		1/0/1900	
Total Developer Advances	\$	-	- Cash & Investments	\$	538,436				
Total Developer Repayments	\$	-	Principal Expense	\$	3,269				

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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

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.

	Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Phillip Mackey	I, <u>Phillip Mackey</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Phillip Mackey</u> Date: <u>03/29/2023</u> My term Expires: <u>12/03/2024</u>
2	Maryjane G Rhett	I, <u>Maryjane G Rhett</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Maryjane</u> Date: <u>03/29/2023</u> My term Expires: <u>12/31/2024</u>
3	Suzanne Beauchaine	I, <u>Suzanne Beauchaine</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Suzanne</u> Date: <u>03/29/2023</u> My term Expires: <u>12/31/2024</u>
4	Joy K Biel	I, <u>Joy K Biel</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Joy K Biel</u> Date: <u>03/29/2023</u> My term Expires: <u>12/31/2023</u>
5	SCOTT DEACON	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6	LINDA ROBINSON	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

RIO GRANDE COUNTY LIBRARY DISTRICT
 Debt Service Schedule
 12/31/2022

	Principal Payments	Interest Payments	Total	Current Portion	Long-Term Portion	Total
USDA Rural Development						
2023	\$ 3,317	\$ 201	\$ 3,518	\$ 3,317	\$ 11,184	\$ 14,501
2024	3,370	148	3,518			
2025	3,422	96	3,518			
2026	3,474	44	3,518			
2027	918	3	921			
Total	\$ 14,501	\$ 492	\$ 14,993			



SIGNATURE CERTIFICATE



REFERENCE NUMBER
B3CA31AD-250A-436B-89CB-971426CE030D

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number B3CA31AD-250A-436B-89CB-971426CE030D</p> <p>Transaction Type Signature Request</p> <p>Sent At 03/29/2023 11:17 EDT</p> <p>Executed At 03/29/2023 20:24 EDT</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 5838aa83b0b5ce3f8ffa69d9a09c5ee1cd8ed605bb4c93746da055c242972954</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name RIO GRANDE COUNTY LIBRARY 2022 EXEMPTION</p> <p>Filename rio_grande_county_library_district-2022_exemption_2_.pdf</p> <p>Pages 14 pages</p> <p>Content Type application/pdf</p> <p>File Size 1.12 MB</p> <p>Original Checksum ac8b24e0a5845690115cc509fd4600c3ffd4ddb5a5cfc5f22fa8a2fe1f27d0a3</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name SUZANNE BEAUCHANIE</p> <p>Email suzybeauchaine@gmail.com</p> <p>Components 5</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 93e37c3d636fd8f44538f786cca6f1df0875c1c95e07ded61b0b4530ad27ee7e</p> <p>IP Address 216.245.75.161</p> <p>Device Chrome via Mac</p> <p>Drawn Signature </p> <p>Signature Reference ID 74FCC3A7</p> <p>Signature Biometric Count 4</p>	<p>Viewed At 03/29/2023 20:19 EDT</p> <p>Identity Authenticated At 03/29/2023 20:24 EDT</p> <p>Signed At 03/29/2023 20:24 EDT</p>
<p>Name JOY BIEL</p> <p>Email bielcrop@gmail.com</p> <p>Components 5</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 9717692b6e38ec313cf6b17bcb8ca38c9166c5990182f1b4d5340b7b0aa8e050</p> <p>IP Address 8.64.34.202</p> <p>Device Chrome via Windows</p> <p>Drawn Signature </p> <p>Signature Reference ID 3790E0D6</p> <p>Signature Biometric Count 7</p>	<p>Viewed At 03/29/2023 19:09 EDT</p> <p>Identity Authenticated At 03/29/2023 19:13 EDT</p> <p>Signed At 03/29/2023 19:13 EDT</p>
<p>Name JANE RHETT</p>	<p>Status signed</p>	<p>Viewed At 03/29/2023 14:48 EDT</p>

Email
kathyllorenz@gmail.com

Components
5

Multi-factor Digital Fingerprint Checksum

242a9b771d9a7a1cd9bd92aafd4b81641301333f87499cc8303968d9607f408c

IP Address
216.245.77.203

Device
Chrome via Windows

Drawn Signature



Signature Reference ID
DEA61F0C

Signature Biometric Count
1

Identity Authenticated At
03/29/2023 14:54 EDT

Signed At
03/29/2023 14:54 EDT

Name
PHILLIP MACKEY

Email
phillip@dynamicproductionslive.com

Components
5

Status
signed

Multi-factor Digital Fingerprint Checksum

a6f59af1370356c7cad0a172bcc9e9ac10d655c8484f542f268c3b2ed563a2f

IP Address
64.57.61.138

Device
Firefox via Windows

Typed Signature



Signature Reference ID
FE8ECB0A

Viewed At
03/29/2023 11:20 EDT

Identity Authenticated At
03/29/2023 11:23 EDT

Signed At
03/29/2023 11:23 EDT

AUDITS

TIMESTAMP	AUDIT
03/29/2023 11:17 EDT	WSBCPA ShareFile (sharefile@wsbcpa.com) created document 'rio_grande_county_library_district-2022_exemption_2_.pdf' on Chrome via Windows from 216.245.78.188.
03/29/2023 11:17 EDT	JOY BIEL (bielcrop@gmail.com) was emailed a link to sign.
03/29/2023 11:17 EDT	SUZANNE BEAUCHANIE (suzybeauchaine@gmail.com) was emailed a link to sign.
03/29/2023 11:17 EDT	JANE RHETT (kathyllorenz@gmail.com) was emailed a link to sign.
03/29/2023 11:17 EDT	PHILLIP MACKEY (phillip@dynamicproductionslive.com) was emailed a link to sign.
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03/29/2023 19:13 EDT	JOY BIEL (bielcrop@gmail.com) signed the document on Chrome via Windows from 8.64.34.202.
03/29/2023 20:19 EDT	SUZANNE BEAUCHANIE (suzybeauchaine@gmail.com) viewed the document on Chrome via Mac

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03/29/2023 20:24 EDT

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03/29/2023 20:24 EDT

SUZANNE BEAUCHANIE (suzybeauchaine@gmail.com) signed the document on Chrome via Mac from 216.245.75.161.

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Rio Grande County Library District
Monte Vista, Colorado

Management is responsible for the accompanying financial statements of Rio Grande County Library District (the District), which comprise the balance sheet as of December 31, 2022, and the related operating statement for the year ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Rio Grande County Library District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Wall, Smith, Bateman Inc.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

March 24, 2023

Certified Public Accountants

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com