

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

John C. Fremont Library District
130 Church Avenue

For the Year Ended
12/31/2023
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Tabitha Selakovich
719-724-4649
tabby.selakovich@jicfld.org

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:	Sam J. DeNardo	
TITLE	Certified Public Accountant / Partner	
FIRM NAME (if applicable)	Garren, Ross & DeNardo, Inc.	
ADDRESS	3673 Parker Blvd., Suite 200, Pueblo, CO 81008	
PHONE	719-544-9872	
RELATIONSHIP TO ENTITY	Independent CPA	

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

Sam J. DeNardo CPA

3-4-2024

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

If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 15,064	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 431,255	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 4,561	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 244,328	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]				\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -
1-7	Prepaid expenses	\$ 11,954	\$ -	Total Current Assets	\$ -	\$ -
1-8		\$ -	\$ -	Capital & Right to Use 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	\$ 707,162	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
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	\$ 707,162	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 3,491	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 4,742	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned 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	\$ 8,233	\$ -	(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	\$ 8,233	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 241,938	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 241,938	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ 11,954	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted (Labor / Building Fund)	\$ 94,978	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 350,059	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 456,991	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
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	\$ 707,162	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds			
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*	Please use this space to provide explanation of any items on this page		
Tax Revenue				Tax Revenue					
2-1	Property [Include mills levied in Question 10-6]	\$ 220,626	\$ -	Property [Include mills levied in Question 10-6]	\$ -	\$ -			
2-2	Specific Ownership	\$ 28,880	\$ -	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	\$ 249,506	\$ -	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	\$ 6,418	\$ -	Grants	\$ -	\$ -			
2-15	Donations	\$ 31,620	\$ -	Donations	\$ -	\$ -			
2-16	Charges for Sales and Services	\$ 5,725	\$ -	Charges for Sales and Services	\$ -	\$ -			
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -			
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -			
2-19	Interest/Investment Income	\$ 23,756	\$ -	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 [Insurance refund]	\$ 1,705	\$ -	All Other [specify...]:	\$ -	\$ -			
2-23		\$ -	\$ -		\$ -	\$ -			
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 318,730	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -			
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	\$ 318,730	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -			\$ 318,730

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
		Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 27,833	\$ -	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	\$ 248,450	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 9,710	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ 2,631	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ 16	\$ -	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	\$ 288,640	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENSES			\$ 288,640
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/Amortization	\$ -	\$ -	
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 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES						
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) In Net Position			
	Line 2-29, less line 3-22, less line 3-29	\$ 30,080	\$ -	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	\$ 426,901	\$ -	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			Net Position, December 31			
	Sum of Lines 3-30, 3-31, and 3-32	\$ 458,991	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	
	This total should be the same as line 1-37.			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) 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:

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)

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ 7,252	\$ -	\$ 2,631	\$ 4,621
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 7,252	\$ -	\$ 2,631	\$ 4,621

**Subscription Based Information Technology Arrangements

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

YES NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
 How much?
 If yes: 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.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

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

5-2 Certificates of deposit

TOTAL CASH DEPOSITS

Investments (if investment is a mutual fund, please list underlying investments):

5-3 ColoTrust

TOTAL INVESTMENTS

TOTAL CASH AND INVESTMENTS

Please answer the following question by marking in the appropriate box

YES NO N/A

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 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, YES NO

MUST explain:

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

	Balance - beginning of the year	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buldings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 494,979	\$ 8,487	\$ 7,129	\$ 496,337
Furniture and fixtures	\$ 78,205	\$ 1,223	\$ -	\$ 79,428
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ 13,147	\$ -	\$ -	\$ 13,147
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 5,756	\$ -	\$ -	\$ 5,756
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ (5,895)	\$ (2,631)	\$ -	\$ (8,526)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (537,116)	\$ (16,381)	\$ (7,129)	\$ (546,368)
TOTAL	\$ 49,076	\$ (9,302)	\$ -	\$ 39,774

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	\$ -	\$ -	\$ -	\$ -
Buldings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

* Must agree to prior year-end balance
 * Generally capital asset additions should be reported 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

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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 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"/> |

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 Fund	\$ 387,978
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

- | | YES | NO |
|------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

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 |
|------------------------------------------------------------------|--------------------------|-------------------------------------|
| 10-1 Is this application for a newly formed governmental entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Please use this space to provide any explanations or comments:

If yes: Date of formation:

- | | | |
|-------------------------------------------------------------------|--------------------------|-------------------------------------|
| 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
 PRIOR name

- | | | |
|---------------------------------------------|--------------------------|-------------------------------------|
| 10-3 Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---------------------------------------------|--------------------------|-------------------------------------|

10-4 Please indicate what services the entity provides:

- | | | |
|-------------------------------------------------------------------------------------|--------------------------|-------------------------------------|
| 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:

- | | | |
|--------------------------------------------------|-------------------------------------|--------------------------|
| 10-6 Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--------------------------------------------------|-------------------------------------|--------------------------|

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	2.000
Total mills	2.000

- | | YES | NO | N/A |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|-------------------------------------|
| 10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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	\$	446,319	Unrestricted Fund Balan \$	350,059	Total Tax Revenue	\$ 249,506
Current Liabilities	\$	8,233	Total Fund Balance	\$ 456,991	Revenue Paying Debt Service	\$ 318,730
Deferred Inflow	\$	241,938	PY Fund Balance	\$ 426,901	Total Revenue	\$ 318,730
			Total Revenue	\$ 318,730	Total Debt Service Principal	\$ 2,631
			Total Expenditures	\$ 288,640	Total Debt Service Interest	\$ 18
					Total Assets	\$ 707,162
					Total Liabilities	\$ 8,233
Governmental			Interfund In	\$ -	Enterprise Funds	
Total Cash & Investments	\$	446,319	Interfund Out	\$ -	Net Position	\$ -
Transfers In	\$		- Proprietary		- PY Net Position	\$ -
Transfers Out	\$		- Current Assets	\$	- Government-Wide	
Property Tax	\$	220,628	Deferred Outflow	\$	- Total Outstanding Debt	\$ 4,621
Debt Service Principal	\$	2,631	Current Liabilities	\$	- Authorized but Unissued	\$ -
Total Expenditures	\$	288,640	Deferred Inflow	\$	- Year Authorized	\$ 1/0/1900
Total Developer Advances	\$		- Cash & Investments	\$		
Total Developer Repayments	\$		- Principal Expense	\$		

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.

MUST Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must sign below.

1	Full Name Shandra Begalle	I, <u>Shandra Begalle</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>Shandra Begalle</u> Date: <u>3/12/2024</u> My term Expires: <u>2023</u>
2	Full Name Andrew Carr	I, <u>Andrew Carr</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>Andrew Carr</u> Date: <u>3/12/2024</u> My term Expires: <u>2024</u>
3	Full Name Barbara D. Clark	I, <u>Barbara D. Clark</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>Barbara D. Clark</u> Date: <u>3/12/2024</u> My term Expires: <u>2028</u>
4	Full Name Janna Dixon	I, <u>Janna Dixon</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 _____ Date: _____ My term Expires: <u>2025</u>
5	Full Name Carol Eblen	I, <u>Carol Eblen</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>Carol Eblen</u> Date: <u>3-12-24</u> My term Expires: <u>2028</u>
6	Full Name Kevin Mahmalji	I, <u>Kevin Mahmalji</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>Kevin Mahmalji</u> Date: <u>3/12/24</u> My term Expires: <u>2024</u>
7	Full Name Lorenzo Torres	I, <u>Lorenzo Torres</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>Lorenzo Torres</u> Date: <u>3-12-24</u> My term Expires: <u>2026</u>

RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2023 FOR THE JOHN C. FREMONT LIBRARY DISTRICT, STATE OF COLORADO.

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

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

WHEREAS, neither revenues nor expenditures for the John C. Fremont Library District exceeded \$750,000 for year 2023; and

WHEREAS, an application for exemption from audit for the John C. Fremont Library District has been prepared by Garren, Ross & DeNardo, Inc., an independent accounting firm 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 Trustees of the John C. Fremont Library District that the application for exemption from audit for the John C. Fremont Library District for the year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the governing body of the John C. Fremont Library District; that those members of the governing body 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 John C. Fremont Library District for the fiscal year ended December, 2023.

ADOPTED THIS 12 day of March, A.D. 2024



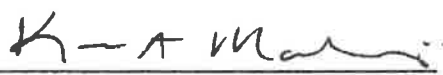

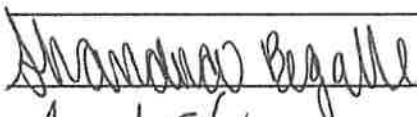
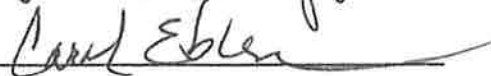


President of the Board

ATTEST:



Secretary of the Board

<u>Member of the Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>
Andrew Carr	2024	 _____
Barbara D. Clark	2028	 _____
Kevin Mahmalji	2024	 _____
Lorenzo Torres	2026	 _____
Janna Dixon	2025	_____
Shandra Begalle	2025	 _____
Carol Eblen	2028	 _____

Library District

Compound Period : Monthly

Nominal Annual Rate : 0.260 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	09/02/2020	13,147.13	1		
2 Payment	10/02/2020	220.57	60	Monthly	09/02/2025

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	09/02/2020				13,147.13
1	10/02/2020	220.57	2.85	217.72	12,929.41
2	11/02/2020	220.57	2.80	217.77	12,711.64
3	12/02/2020	220.57	2.75	217.82	12,493.82
2020 Totals		661.71	8.40	653.31	
4	01/02/2021	220.57	2.71	217.86	12,275.96
5	02/02/2021	220.57	2.66	217.91	12,058.05
6	03/02/2021	220.57	2.61	217.96	11,840.09
7	04/02/2021	220.57	2.57	218.00	11,622.09
8	05/02/2021	220.57	2.52	218.05	11,404.04
9	06/02/2021	220.57	2.47	218.10	11,185.94
10	07/02/2021	220.57	2.42	218.15	10,967.79
11	08/02/2021	220.57	2.38	218.19	10,749.60
12	09/02/2021	220.57	2.33	218.24	10,531.36
13	10/02/2021	220.57	2.28	218.29	10,313.07
14	11/02/2021	220.57	2.23	218.34	10,094.73
15	12/02/2021	220.57	2.19	218.38	9,876.35
2021 Totals		2,646.84	29.37	2,617.47	
16	01/02/2022	220.57	2.14	218.43	9,657.92
17	02/02/2022	220.57	2.09	218.48	9,439.44
18	03/02/2022	220.57	2.05	218.52	9,220.92
19	04/02/2022	220.57	2.00	218.57	9,002.35
20	05/02/2022	220.57	1.95	218.62	8,783.73
21	06/02/2022	220.57	1.90	218.67	8,565.06
22	07/02/2022	220.57	1.86	218.71	8,346.35
23	08/02/2022	220.57	1.81	218.76	8,127.59
24	09/02/2022	220.57	1.76	218.81	7,908.78
25	10/02/2022	220.57	1.71	218.86	7,689.92
26	11/02/2022	220.57	1.67	218.90	7,471.02
27	12/02/2022	220.57	1.62	218.95	7,252.07
2022 Totals		2,646.84	22.56	2,624.28	
28	01/02/2023	220.57	1.57	219.00	7,033.07
29	02/02/2023	220.57	1.52	219.05	6,814.02

Library District

	Date	Payment	Interest	Principal	Balance
	30 03/02/2023	220.57	1.48	219.09	6,594.93
	31 04/02/2023	220.57	1.43	219.14	6,375.79
	32 05/02/2023	220.57	1.38	219.19	6,156.60
	33 06/02/2023	220.57	1.33	219.24	5,937.36
	34 07/02/2023	220.57	1.29	219.28	5,718.08
	35 08/02/2023	220.57	1.24	219.33	5,498.75
	36 09/02/2023	220.57	1.19	219.38	5,279.37
	37 10/02/2023	220.57	1.14	219.43	5,059.94
	38 11/02/2023	220.57	1.10	219.47	4,840.47
	39 12/02/2023	220.57	1.05	219.52	4,620.95
	2023 Totals	2,646.84	15.72	2,631.12	
	40 01/02/2024	220.57	1.00	219.57	4,401.38
	41 02/02/2024	220.57	0.95	219.62	4,181.76
	42 03/02/2024	220.57	0.91	219.66	3,962.10
	43 04/02/2024	220.57	0.86	219.71	3,742.39
	44 05/02/2024	220.57	0.81	219.76	3,522.63
	45 06/02/2024	220.57	0.76	219.81	3,302.82
	46 07/02/2024	220.57	0.72	219.85	3,082.97
	47 08/02/2024	220.57	0.67	219.90	2,863.07
	48 09/02/2024	220.57	0.62	219.95	2,643.12
	49 10/02/2024	220.57	0.57	220.00	2,423.12
	50 11/02/2024	220.57	0.53	220.04	2,203.08
	51 12/02/2024	220.57	0.48	220.09	1,982.99
	2024 Totals	2,646.84	8.88	2,637.96	
	52 01/02/2025	220.57	0.43	220.14	1,762.85
	53 02/02/2025	220.57	0.38	220.19	1,542.66
	54 03/02/2025	220.57	0.33	220.24	1,322.42
	55 04/02/2025	220.57	0.29	220.28	1,102.14
	56 05/02/2025	220.57	0.24	220.33	881.81
	57 06/02/2025	220.57	0.19	220.38	661.43
	58 07/02/2025	220.57	0.14	220.43	441.00
	59 08/02/2025	220.57	0.10	220.47	220.53
	60 09/02/2025	220.57	0.04	220.53	0.00
	2025 Totals	1,985.13	2.14	1,982.99	
	Grand Totals	13,234.20	87.07	13,147.13	

Library District

Last interest amount decreased by 0.01 due to rounding.