

NORTHERN SAGUACHE COUNTY LIBRARY DISTRICT

EXEMPTION FROM AUDIT

December 31, 2023



**Wall,
Smith,
Bateman** Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Northern Saguache County Library District
Saguache, Colorado

Management is responsible for the accompanying financial statements of the Northern Saguache County Library District (the District), which comprise the balance sheet as of December 31, 2023, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements of 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 form of 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 Northern Saguache 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

February 27, 2024

Certified Public Accountants

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

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

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

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting. Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME. GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS: <http://www.lexisnexis.com/hottopics/Colorado/>

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy

--of--

Have you included a resolution?

Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?

Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)

Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)

If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal: <https://apps.legis.lg.gov/osal/g> For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

QUESTIONS? *Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.*
Email: osalg@coleg.gov or Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event, AN AUDIT SHALL BE REQUIRED.

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS	Northern Saguache County Library District P.O. Box 448 Saguache, CO 81149
CONTACT PERSON	Lisa Cyriacks
PHONE	719-655-2551
EMAIL	

For the Year Ended
12/31/2023
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.

See Independent Accountants' Compilation Report

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

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

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		Assets	Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*			Fund*	Fund*	
Assets								
1-1	Cash & Cash Equivalents	\$	457,135	\$		\$		
1-2	Investments	\$	-	\$		\$		
1-3	Receivables	\$	-	\$		\$		
1-4	Due from Other Entities or Funds	\$	-	\$		\$		
1-5	Property Tax Receivable	\$	387,204	\$		\$		
All Other Assets [specify...]								
1-6	Lease Receivable (as Lessor)	\$	3,194	\$		\$		
1-7		\$	-	\$		\$		
1-8		\$	-	\$		\$		
1-9		\$	-	\$		\$		
1-10		\$	-	\$		\$		
1-11	(add lines 1-1 through 1-10)	\$	847,533	\$	TOTAL ASSETS	\$		
Deferred Outflows of Resources:								
1-12	[specify...]	\$	-	\$		\$		
1-13	[specify...]	\$	-	\$		\$		
1-14	(add lines 1-12 through 1-13)	\$	-	\$	TOTAL DEFERRED OUTFLOWS	\$		
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	847,533	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$		
Liabilities								
1-16	Accounts Payable	\$	5,122	\$		\$		
1-17	Accrued Payroll and Related Liabilities	\$	12,347	\$		\$		
1-18	Unearned Revenue	\$	-	\$		\$		
1-19	Due to Other Entities or Funds	\$	-	\$		\$		
1-20	All Other Current Liabilities	\$	-	\$		\$		
1-21	(add lines 1-16 through 1-20)	\$	17,469	\$	TOTAL CURRENT LIABILITIES	\$		
1-22	All Other Liabilities [specify...]	\$	-	\$		\$		
1-23		\$	-	\$		\$		
1-24		\$	-	\$		\$		
1-25		\$	-	\$		\$		
1-26		\$	-	\$		\$		
1-27	(add lines 1-21 through 1-26)	\$	17,469	\$	TOTAL LIABILITIES	\$		
Deferred Inflows of Resources:								
1-28	Deferred Property Taxes	\$	387,204	\$		\$		
1-29	Lease related (as lessor)	\$	-	\$		\$		
1-30	(add lines 1-28 through 1-29)	\$	387,204	\$	TOTAL DEFERRED INFLOWS	\$		
Fund Balance								
1-31	Nonspendable Prepaid	\$	-	\$		\$		
1-32	Nonspendable Inventory	\$	-	\$		\$		
1-33	Restricted (LABOR)	\$	11,753	\$		\$		
1-34	Committed [specify...]	\$	121,557	\$		\$		
1-35	Assigned [specify...]	\$	-	\$		\$		
1-36	Unassigned:	\$	309,550	\$		\$		
1-37	(add lines 1-31 through 1-36)	\$	442,860	\$	TOTAL FUND BALANCE	\$		
This total should be the same as line 3-33								
1-38	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	847,533	\$	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$		

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*	Fund*	Fund*	
Tax Revenue						
2-1	Property [include mills levied in Question 1b-6]					
2-2	Specific Ownership	\$ 293,495	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ 47,432	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 340,927	\$ -	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ 40,460	\$ -	\$ -	\$ -	
2-15	Donations	\$ 1,900	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 3,941	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other [specify...]:	\$ 6,435	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 393,663	\$ -	\$ -	\$ -	
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-28	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 393,663	\$ -	\$ -	\$ -	
GRAND TOTALS						393,663

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 #	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
	Fund*	Fund*		Fund*	Fund*	
Expenditures						
3-1			General Government			
3-2	\$	329,956	Judicial	\$	-	
3-3	\$	-	Law Enforcement	\$	-	
3-4	\$	-	Fire	\$	-	
3-5	\$	-	Highways & Streets	\$	-	
3-6	\$	-	Solid Waste	\$	-	
3-7	\$	-	Contributions to Fire & Police Pension Assoc.	\$	-	
3-8	\$	-	Health	\$	-	
3-9	\$	-	Culture and Recreation	\$	-	
3-10	\$	-	Transfers to other districts	\$	-	
3-11	\$	-	Other [specify...]:	\$	-	
3-12	\$	-		\$	-	
3-13	\$	-		\$	-	
3-14	\$	14,782	Capital Outlay	\$	-	
			Debt Service	\$	-	
3-15	\$	-	Principal (should match amount in 4-4)	\$	-	
3-16	\$	-	Interest	\$	-	
3-17	\$	-	Bond Issuance Costs	\$	-	
3-18	\$	-	Developer Principal Repayments	\$	-	
3-19	\$	-	Developer Interest Repayments	\$	-	
3-20	\$	-	All Other [specify...]:	\$	-	
3-21	\$	-		\$	-	
3-22	\$	344,738	Add lines 3-1 through 3-21	\$	-	
			TOTAL EXPENDITURES	\$	-	
3-23	\$	-	Interfund Transfers (In)	\$	-	
3-24	\$	-	Interfund Transfers Out	\$	-	
3-25	\$	-	Other Expenditures (Revenues):	\$	-	
3-26	\$	-		\$	-	
3-27	\$	-		\$	-	
3-28	\$	-		\$	-	
3-29	\$	-	(Add lines 3-23 through 3-28)	\$	-	
			TRANSFERS AND OTHER EXPENDITURES	\$	-	
3-30	\$	-	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$	-	
			Line 2-29, less line 3-22, less line 3-29	\$	48,925	
3-31	\$	-	Fund Balance, January 1 from December 31 prior year report	\$	-	
3-32	\$	393,935	Prior Period Adjustment (MUST explain)	\$	-	
3-33	\$	-	Fund Balance, December 31	\$	-	
			Sum of Lines 3-30, 3-31, and 3-32	\$	442,860	
			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.			

GRAND TOTAL \$ 344,738

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

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

Not Applicable

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)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*Must agree to prior year-end balance

****Subscription Based Information Technology Arrangements**

4-5 Please answer the following questions by marking the appropriate boxes.

- Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- How much? \$ -
- 4-6 Date the debt was authorized: YES NO
- Does the entity intend to issue debt within the next calendar year? YES NO
- How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
- What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
- What is being leased? YES NO
- What is the original date of the lease? YES NO
- Number of years of lease? YES NO
- Is the lease subject to annual appropriation? YES NO
- What are the annual lease payments? YES NO

PART 5 - CASH AND INVESTMENTS

5-1 Please provide the entity's cash deposit and investment balances.

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
Certificates of deposit	\$ 406,568	
	\$ 50,567	
TOTAL CASH DEPOSITS	\$	\$ 457,135

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

\$ -		
\$ -		
\$ -		
\$ -		
TOTAL INVESTMENTS	\$	\$ -
TOTAL CASH AND INVESTMENTS	YES	NO
	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		N/A

5-2 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
- 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

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

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*	Additions*	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ 163,808	\$ 14,782	\$ -	\$ 178,590
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ 1,000	\$ -	\$ -	\$ 1,000
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Intangible Assets	\$ -	\$ -	\$ -	\$ -
	Other (Books and audio visual devices):	\$ 87,638	\$ -	\$ -	\$ 87,638
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (158,638)	\$ (4,250)	\$ -	\$ (162,888)
	TOTAL	\$ 93,808	\$ 10,532	\$ -	\$ 104,340
6-4	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Intangible Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

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

8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain: YES NO N/A

8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain: YES NO N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 335,973
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

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

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

10-1 Is this application for a newly formed governmental entity? YES NO

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year? YES NO

If yes: NEW name
PRIOR name

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

10-4 Please indicate what services the entity provides:

10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes: List the name of the other governmental entity and the services provided:

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

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):
Bond Redemption mills 0.000
General/Other mills 5.100
Total mills 5.100

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. YES NO N/A

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	\$	457,135	Unrestricted Fund Balan	431,107	Total Tax Revenue	\$ 340,927
Current Liabilities	\$	17,469	Total Fund Balance	442,660	Revenue Paying Debt Service	\$ -
Deferred Inflow	\$	387,204	PY Fund Balance	393,935	Total Revenue	\$ 393,663
			Total Revenue	393,663	Total Debt Service Principal	\$ -
			Total Expenditures	344,738	Total Debt Service Interest	\$ -
					Total Assets	\$ 647,533
					Total Liabilities	\$ 17,469
Governmental						
Total Cash & Investments	\$	457,135	Interfund In	-	Enterprise Funds	
Transfers In	\$	-	Interfund Out	-	Net Position	\$ -
Transfers Out	\$	-	Proprietary	-	PY Net Position	\$ -
Property Tax	\$	293,495	Current Assets	-	Government-Wide	
Debt Service Principal	\$	-	Deferred Outflow	-	Total Outstanding Debt	\$ -
Total Expenditures	\$	344,738	Current Liabilities	-	Authorized but Unissued	\$ -
Total Developer Advances	\$	-	Deferred Inflow	-	Year Authorized	\$ 1/0/1900
Total Developer Repayments	\$	-	Cash & Investments	-		
			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.

1	Debbie westra	Full Name	I, Debbie westra , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption for 3/19/2024 5/19/2024 Signed <u>Debbie Westra</u> Date: _____ My term Expires: 12/31/2025
2	Ina Anderson	Full Name	I, Ina Anderson , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption for 3/19/2024 5/18/2024 Signed <u>Ina Anderson</u> Date: _____ My term Expires: 12/31/2024
3	Kathy Hill	Full Name	I, Kathy Hill , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption for 3/19/2024 5/19/2024 Signed <u>Kathy Hill</u> Date: _____ My term Expires: 12/31/2025
4	Kizzen Laki	Full Name	I, Kizzen Laki , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption for 3/19/2024 3/19/2024 Signed <u>Kizzen Laki</u> Date: _____ My term Expires: 12/31/2024
5	Bob Herman	Full Name	I, Bob Herman , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption for 3/19/2024 3/19/2024 Signed <u>Bob Herman</u> Date: _____ My term Expires: 12/31/2024
6		Full Name	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		Full Name	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: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the 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 provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), 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/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); 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 (name of government) for the year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc. ATTEST: Town Clerk, Secretary, etc.	Date Term Expires	Signature
Type or Print Names of Members of Governing Body		

Certificate Of Completion

Envelope Id: ADC9B6BDD8964C879BAE4520AFD8F361	Status: Completed
Subject: Complete with DocuSign: NORTHERN SAGUACHE COUNTY LIBRARY DISTRICT-2023 EXEMPTION.pdf	
Source Envelope:	
Document Pages: 13	Signatures: 5
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Kaytlyn Simpson
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	, CO 81101
	kaytlyns@wsbcpa.com
	IP Address: 216.245.78.188

Record Tracking

Status: Original	Holder: Kaytlyn Simpson	Location: DocuSign
3/18/2024 7:13:14 AM	kaytlyns@wsbcpa.com	

Signer Events

Bob Herman
 bobherman@nsclibrarydistrict.org
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

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Timestamp

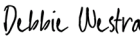
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 Signed: 3/19/2024 3:17:40 PM

Signature Adoption: Pre-selected Style
 Using IP Address: 216.245.78.84

Electronic Record and Signature Disclosure:

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Debbie Westra
 debbiwestra@nsclibrarydistrict.org
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Ina Anderson
 inaanderson@nsclibrarydistrict.org
 Security Level: Email, Account Authentication (None)

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 Signed using mobile

Electronic Record and Signature Disclosure:

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Kathy Hill
 kathyhill@nsclibrarydistrict.org
 Security Level: Email, Account Authentication (None)

DocuSigned by:

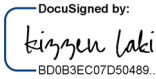
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Electronic Record and Signature Disclosure:

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Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Completed	Security Checked	3/19/2024 3:19:46 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

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All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Kyle Green:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: kaytlyns@wsbcpa.com

To advise Kyle Green of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at kaytlyns@wsbcpa.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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To request paper copies from Kyle Green

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to kaytlyns@wsbcpa.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Kyle Green

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to kaytlyns@wsbcpa.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

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- Until or unless you notify Kyle Green as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Kyle Green during the course of your relationship with Kyle Green.