

## APPLICATION FOR EXEMPTION FROM AUDIT

### LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Southwest LaPlata Library District  
P.O. Box 62  
Marvel, CO 81329

For the Year Ended  
12/31/2024  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Rebecca Benally  
970-759-5854  
director@swlplibrarydistrict.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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
RELATIONSHIP TO ENTITY

Judy Simonson  
President  
Simonson & Associates, Inc.  
P.O. Box 2830, Evergreen, CO 80437  
303-506-0535  
Consultant

### PREPARER (SIGNATURE REQUIRED)

**DATE PREPARED**  
(No exemption shall be granted prior to the close of said fiscal year)

DocuSigned by:  
*Judith Simonson*  
31D481B840CEAAA...

**3/24/2025**

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:

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)			Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		Fund*	Fund*	Fund*		Fund*	Fund*
<b>Assets</b>					<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 119,602	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 385,221	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 488,870	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	<b>All Other Assets</b>					\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	<b>Total Current Assets</b>	\$ -	\$ -
1-7	Other [specify...]	\$ -	\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -	\$ -		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 993,693	\$ -	\$ -	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ -	\$ -
<b>Deferred Outflows of Resources:</b>					<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	\$ -	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 993,693	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>					<b>Liabilities</b>		
1-16	Accounts Payable	\$ -	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 15,510	\$ -	\$ -	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	\$ 160	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	\$ 15,670	\$ -	\$ -	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
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	<b>(add lines 1-22 through 1-26) TOTAL LIABILITIES</b>	\$ 15,670	\$ -	\$ -	<b>(add lines 1-22 through 1-26) TOTAL LIABILITIES</b>	\$ -	\$ -
<b>Deferred Inflows of Resources:</b>					<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ 488,870	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	\$ 488,870	\$ -	\$ -	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -
<b>Fund Balance</b>					<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -			
1-33	Restricted - Tabor	\$ 19,431	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 469,722	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	<b>Add lines 1-31 through 1-36</b>				<b>Add lines 1-31 through 1-36</b>		
	<b>This total should be the same as line 3-36</b>				<b>This total should be the same as line 3-36</b>		
	<b>TOTAL FUND BALANCE</b>	\$ 489,153	\$ -	\$ -	<b>TOTAL NET POSITION</b>	\$ -	\$ -
1-38	<b>Add lines 1-27, 1-30 and 1-37</b>				<b>Add lines 1-27, 1-30 and 1-37</b>		
	<b>This total should be the same as line 1-15</b>				<b>This total should be the same as line 1-15</b>		
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 993,693	\$ -	\$ -	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

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

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
<b>Tax Revenue</b>					<b>Tax Revenue</b>		
2-1	Property [include mills levied in question 10-7]	\$ 473,388	\$ -	\$ -	Property [include mills levied in question 10-7]	\$ -	\$ -
2-2	Specific Ownership	\$ 77,246	\$ -	\$ -	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	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 550,634	\$ -	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ -	\$ -
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	\$ 17,043	\$ -	\$ -	Grants	\$ -	\$ -
2-15	Donations	\$ 29	\$ -	\$ -	Donations	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	Rental Income	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -
2-19	Interest/Investment Income	\$ 22,511	\$ -	\$ -	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 - After School Enrichment Program Fees	\$ 57,481	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
2-23		\$ -	\$ -	\$ -		\$ -	\$ -
2-24	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$ 647,698	\$ -	\$ -	<b>Add lines 2-9 through 2-23 TOTAL REVENUES</b>	\$ -	\$ -
<b>Other Financing Sources</b>					<b>Other Financing Sources</b>		
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	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 647,698	\$ -	\$ -	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -
2-31					<b>GRAND TOTALS (ALL FUNDS)</b>	<b>\$</b>	<b>647,698</b>

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

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

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

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
3-1	General Government	\$ -	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	\$ -	Insurance	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ 621,847	\$ -	\$ -	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	\$ -	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service				Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
3-21		\$ -	\$ -	\$ -		\$ -	\$ -
3-22		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	<b>Add lines 3-1 through 3-23 TOTAL EXPENDITURES</b>	\$ 621,847	\$ -	\$ -	<b>Add lines 3-1 through 3-23 TOTAL EXPENSES</b>	\$ -	\$ -
3-25					<b>GRAND TOTAL (ALL FUNDS)</b>	<b>\$</b>	<b>621,847</b>
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
3-32	<b>(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	\$ -	<b>(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ 25,851	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 463,302	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 489,153	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ -	\$ -

**IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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.**

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

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.		Yes	No
4-1	Does the entity have outstanding debt? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input type="checkbox"/>	<input type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain: <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts) (enter all amounts as positive numbers)		
	General obligation bonds	\$ -	\$ -
	Revenue bonds	\$ -	\$ -
	Notes/Loans	\$ -	\$ -
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -
	Developer Advances	\$ -	\$ -
	Other (specify):	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -

Please use this space to provide any explanations or comments

**\*\*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 as of its fiscal year-end [Section 29-1-605(2) C.R.S.]? If yes: How much? <span style="float: right;">\$ -</span> Date the debt was authorized: <span style="float: right;">_____</span>	<input type="checkbox"/>	<input type="checkbox"/>
<b>NEW</b> 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? <span style="float: right;">\$ -</span> Date of the most recent Service Plan: <span style="float: right;">N/A</span>	<input type="checkbox"/>	<input type="checkbox"/>
4-7	Does the entity intend to issue debt within the next calendar year? If yes: How much? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input type="checkbox"/>
4-8	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input type="checkbox"/>
4-9	Does the entity have any lease agreements? 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? <span style="float: right;"><input type="checkbox"/></span> What are the annual lease payments? <span style="float: right;">\$ -</span>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 119,602	
5-2	Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>			\$ 119,602
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
	Colotrust - Capital Fund	\$ 89,296	
	Colotrust - General Reserve Fund	\$ 295,925	
		\$ -	
		\$ -	
<b>TOTAL INVESTMENTS</b>			\$ 385,221
<b>TOTAL CASH AND INVESTMENTS</b>			\$ 504,823

Please answer the following questions 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.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, <b>MUST</b> explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions 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?  
*(If 'No' is checked, skip the rest of Part 6)*  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 <sup>^</sup>	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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions <sup>^</sup>	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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Must agree to prior year-end balance  
<sup>^</sup> Generally capital asset additions should be reported as 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 questions 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?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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
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, <b>MUST</b> explain:	<input 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, <b>MUST</b> explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)							
Governmental/Proprietary Fund Name				Total Appropriations By Fund			
General Fund				\$	652,700		
				\$	-		
				\$	-		
				\$	-		
				\$	-		

### 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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<i>Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.</i>							

### PART 10 - GENERAL INFORMATION

Please answer the following questions 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 type="checkbox"/>	<input type="checkbox"/>			
If yes: Date of formation: <input style="width: 150px;" type="text"/>							
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please list the NEW name: <input style="width: 300px;" type="text"/>							
Please list the PRIOR name: <input style="width: 300px;" type="text"/>							
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
10-4	Please indicate what services the entity provides:	<input style="width: 100%;" type="text" value="Library and educational programs"/>					
10-5	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: List the name of the other governmental entity and the services provided: <input style="width: 450px; height: 30px;" type="text"/>							
10-6	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.]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Date filed: <input style="width: 300px;" type="text"/>							
10-7	Does the entity have a certified mill levy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not report \$ amounts):							
				Bond redemption mills	<input style="width: 100px;" type="text" value="-"/>		
				General/other mills	<input style="width: 100px;" type="text" value="1.500"/>		
				<b>Total mills</b>	<input style="width: 100px;" type="text" value="1.500"/>		
				Yes	No	N/A	
10-8	If the entity is a Title 32 Special District formed 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 <b>NO</b> , please explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<input style="width: 100%;" type="text" value="The District is a Title 24 Library District."/>							

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>				
Unrestricted Cash & Investments	\$	504,823	Unrestricted Fund Balance	\$	469,722	Total Tax Revenue	\$	550,634
Current Liabilities	\$	15,670	Total Fund Balance	\$	489,153	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	488,870	PY Fund Balance	\$	463,302	Total Revenue	\$	647,698
			Total Revenue	\$	647,698	Total Debt Service Principal	\$	-
			Total Expenditures	\$	621,847	Total Debt Service Interest	\$	-
						Total Assets	\$	993,693
			Interfund In	\$	-	Total Liabilities	\$	15,670
			Interfund Out	\$	-			
<b>Governmental</b>			<b>Proprietary</b>			<b>Enterprise Funds</b>		
Total Cash & Investments	\$	504,823	- Current Assets	\$	-	- Net Position	\$	-
Transfers In	\$	-	- Deferred Outflow	\$	-	- PY Net Position	\$	-
Transfers Out	\$	-	Current Liabilities	\$	-	<b>Government-Wide</b>		
Property Tax	\$	473,388	- Deferred Inflow	\$	-	- Total Outstanding Debt	\$	-
Debt Service Principal	\$	-	Cash & Investments	\$	-	- Authorized but Unissued	\$	-
Total Expenditures	\$	621,847	Principal Expense	\$	-	- Year Authorized		1/0/1900
Total Developer Advances	\$	-	Total Expenses	\$	-			
Total Developer Repayments	\$	-						

## PART 11 - GOVERNING BODY APPROVAL

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

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

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### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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 or type the names of ALL members of the governing body below.  
A MAJORITY of the members of the governing body must sign below.**

<p>Board Member 1</p>	<p><b>Board Member's Name:</b></p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: 1/31/27</p>	<p>Amanda McKown</p> <p>Signed by: <i>Amanda McKown</i></p> <p>Signature _____ Date <u>3/24/2025</u></p>
<p>Board Member 2</p>	<p><b>Board Member's Name:</b></p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: 1/31/28</p>	<p>Roy Horvath</p> <p>DocuSigned by: <i>Roy Horvath</i></p> <p>Signature _____ Date <u>3/24/2025</u></p>
<p>Board Member 3</p>	<p><b>Board Member's Name:</b></p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: 1/31/28</p>	<p>Janelle Blake</p> <p>Signature _____</p> <p>Date _____</p>
<p>Board Member 4</p>	<p><b>Board Member's Name:</b></p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: 1/31/27</p>	<p>Peter Miesler</p> <p>Signed by: <i>Peter Miesler</i></p> <p>Signature _____ Date <u>3/25/2025</u></p>
<p>Board Member 5</p>	<p><b>Board Member's Name:</b></p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: 1/31/27</p>	<p>Sharon Orr</p> <p>Signed by: <i>Sharon Orr</i></p> <p>Signature _____ Date <u>3/25/2025</u></p>
<p>Board Member 6</p>	<p><b>Board Member's Name:</b></p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: _____</p>	<p>_____</p> <p>Signature _____</p> <p>Date _____</p>
<p>Board Member 7</p>	<p><b>Board Member's Name:</b></p> <p>I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.</p> <p>My term expires: _____</p>	<p>_____</p> <p>Signature _____</p> <p>Date _____</p>

## Certificate Of Completion

Envelope Id: FC99A3E3-A60B-4672-AD21-B01312048A88

Status: Sent

Subject: Complete with Docusign: Southwest La Plata Library District 2024 Audit Exemption Long Form.pdf

Source Envelope:

Document Pages: 10

Signatures: 5

Envelope Originator:

Certificate Pages: 2

Initials: 0

Rebecca Hill

AutoNav: Enabled

P.O. Box 2830

Envelopeld Stamping: Enabled

Evergreen, CO 80437

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

rebecca@jsimonson.com

IP Address: 208.46.75.58

## Record Tracking

Status: Original

Holder: Rebecca Hill

Location: DocuSign

3/24/2025 11:00:56 AM

rebecca@jsimonson.com

## Signer Events

Amanda McKown

mckown.a.swlpld@gmail.com

Security Level: Email, Account Authentication  
(None)

## Signature

Signed by:  
  
FFC3D6B56DC8488...

Signature Adoption: Pre-selected Style

Using IP Address: 174.201.239.91

Signed using mobile

## Timestamp

Sent: 3/24/2025 11:09:40 AM

Viewed: 3/24/2025 12:44:53 PM

Signed: 3/24/2025 12:45:32 PM

### Electronic Record and Signature Disclosure:

Not Offered via Docusign

Janelle Blake

j.k.blakeswpld@gmail.com

Security Level: Email, Account Authentication  
(None)

Sent: 3/24/2025 11:09:40 AM

### Electronic Record and Signature Disclosure:

Not Offered via Docusign

Judith Simonson

jcs@jsimonson.com

Manager

Security Level: Email, Account Authentication  
(None)

DocuSigned by:  
  
31D481B640CE4AA...

Signature Adoption: Pre-selected Style

Using IP Address: 208.46.75.58

Sent: 3/24/2025 11:09:42 AM

Viewed: 3/24/2025 11:18:09 AM

Signed: 3/24/2025 11:18:18 AM

### Electronic Record and Signature Disclosure:

Not Offered via Docusign

Peter Miesler

miesler.p.swlpld@gmail.com

Security Level: Email, Account Authentication  
(None)

Signed by:  
  
7C3A7B20A34D4CA...

Signature Adoption: Pre-selected Style

Using IP Address: 104.28.49.13

Sent: 3/24/2025 11:09:41 AM

Viewed: 3/25/2025 10:20:58 AM

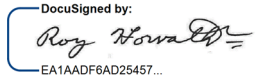
Signed: 3/25/2025 10:21:51 AM

### Electronic Record and Signature Disclosure:

Not Offered via Docusign

Signer Events	Signature	Timestamp
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Roy Horvath  
horvath.r.swlpd@gmail.com  
Security Level: Email, Account Authentication (None)



Sent: 3/24/2025 11:09:41 AM  
Viewed: 3/24/2025 12:02:26 PM  
Signed: 3/24/2025 12:04:03 PM

Signature Adoption: Uploaded Signature Image  
Using IP Address: 170.173.8.12  
Signed using mobile

**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

Sharon Orr  
sorr.swlpd@gmail.com  
Security Level: Email, Account Authentication (None)



Sent: 3/24/2025 11:09:40 AM  
Viewed: 3/25/2025 1:01:04 PM  
Signed: 3/25/2025 1:04:50 PM

Signature Adoption: Drawn on Device  
Using IP Address: 65.100.177.96

**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

In Person 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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Nicole Simonson  
nicki@jsimonson.com  
Secretary  
Simonson & Associates, Inc.  
Security Level: Email, Account Authentication (None)



Sent: 3/24/2025 11:09:42 AM

**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

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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Envelope Sent	Hashed/Encrypted	3/24/2025 11:09:42 AM
Certified Delivered	Security Checked	3/25/2025 1:01:04 PM
Signing Complete	Security Checked	3/25/2025 1:04:50 PM

Payment Events	Status	Timestamps
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