

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT	Montezuma Mosquito Control District	For the Year Ended 12/31/2016 or fiscal year ended
ADDRESS	PO Box 999 Cortez, Colorado 81321	
CONTACT PERSON	Chris L. Majors CPA MT	3776.00
PHONE	970-565-9521	
EMAIL	chris@majorshaley.com	
FAX	970-565-9441	

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	Chris L. Majors CPA MT
TITLE	CPA
FIRM NAME (if applicable)	Majors and Haley, P.C.
ADDRESS	PO Box 1478 Cortez, Colorado 81321
PHONE	970-565-9521
DATE PREPARED (Must be Completed prior to Board approval)	17-Mar-17
RELATIONSHIP TO ENTITY	Independent Certified Public Accountant

PREPARER (SIGNATURE REQUIRED)

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	YES	NO	If Yes, date filed:
	☐	☒	

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RECEIVED

By Justin L. Smith at 9:24 am, Apr 11, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Fund*	Fund*	
	Assets			Assets			
1-1	Cash & Cash Equivalents	\$ 183,595	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 170,738	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ 1,294	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-6		\$ -	\$ -	Capital Assets, net (from Part 4)	\$ -	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 355,627	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 355,627	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
	Liabilities			Liabilities			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 170,738	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
	Fund Balance			Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted (specify): Tabor	\$ 10,500	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify): Subsequent Year's Expenditures	\$ 174,389	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 184,889	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 355,627	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 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
		General Fund	Fund*	Fund*	Fund*	
Tax Revenue						
2-1	Property	\$ 215,307	\$ -	Property	\$ -	
2-2	Specific Ownership	\$ 16,890	\$ -	Specific Ownership	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	
2-4	Other Tax Revenue (specify): Delinquent Tax	\$ 409	\$ -	Other Tax Revenue (specify):	\$ -	
2-5		\$ -	\$ -		\$ -	
2-6		\$ -	\$ -		\$ -	
2-7		\$ -	\$ -		\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 232,606	\$ -	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	\$ -	\$ -	Grants	\$ -	
2-15	Donations	\$ -	\$ -	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	\$ 330	\$ -	Interest/Investment Income	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	
2-23		\$ -	\$ -		\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 232,936	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 232,936	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	
						GRAND TOTALS
						\$ 232,936

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund	Fund*	Description	Fund*	
	Expenditures			Expenditures		
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -
3-10	Other (specify): Mosquito Control	\$ 199,774	\$ -	Utilities	\$ -	\$ -
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -
3-13		\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ 145,389	\$ -	Capital Outlay	\$ -	\$ -
	Debt Service			Debt Service		
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	All Other (specify)	\$ -	\$ -	All Other (specify)	\$ -	\$ -
3-21		\$ -	\$ -		\$ -	\$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 345,163	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ -	\$ -
3-25	Other Expenditures (Revenues)	\$ -	\$ -	Depreciation	\$ -	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ (112,227)	\$ -	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ -	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 297,116	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 184,889	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -

GRAND TOTAL
\$ 345,163

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?	☐	☒	
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☒	
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☐	
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
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -

Please answer the following questions by marking the appropriate boxes.

YES

NO

4-5	Does the entity have any authorized, but unissued, debt?	☐	☒	
If yes:	How much?	\$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?	☐	☒	
If yes:	How much?	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	☐	☒	
If yes:	What is the amount outstanding?	\$ -		
4-8	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?	☐	☐	
	What are the annual lease payments?	\$ -		
4-9	Does the entity have a certified mill levy?	☒	☐	
If yes:	Please provide the following mills levied for the year reported:			
	Bond Redemption	0.00		
	General/Other	0.41		
	TOTAL	0.41		

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	\$ 183,595		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DEPOSITS		\$ 183,595	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 183,595	
	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.?	☒	☐	☐
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:	☒	☐	☐

PART 6 - CAPITAL 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?	☒	☐			
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-508, C.R.S.? If no, MUST explain:	☒	☐			
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance	
	Land	\$ -	\$ -	\$ -	\$ -	
	Buildings	\$ 26,563	\$ 145,389	\$ -	\$ -	171,952
	Machinery and equipment	\$ 117,281	\$ -	\$ -	\$ -	117,281
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	-
	Infrastructure	\$ -	\$ -	\$ -	\$ -	-
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	-
	Other (explain):	\$ -	\$ -	\$ -	\$ -	-
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	-
	TOTAL	\$ 143,844	\$ 145,389	\$ -	\$ -	289,233
6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions	Deletions	Year-End Balance	
	Land	\$ -	\$ -	\$ -	\$ -	-
	Buildings	\$ -	\$ -	\$ -	\$ -	-
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -	-
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -	-
	Infrastructure	\$ -	\$ -	\$ -	\$ -	-
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -	-
	Other (explain):	\$ -	\$ -	\$ -	\$ -	-
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -	-
	TOTAL	\$ -	\$ -	\$ -	\$ -	-

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firemen's pension plan?	☐	☒	
7-2	Does the entity have a volunteer firemen's pension plan?	☐	☒	
If yes: Who administers the plan?				
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:	☒	☐	☐
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐

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

Fund Name	Budgeted Expenditures
General Fund:	\$ 309,300
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

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)]?	☒	☐

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.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO
10-1	Is this application for a newly formed governmental entity?	☐	☒
If yes: Date of formation: _____			
10-2	Has the entity changed its name in the past or current year?	☐	☒
If Yes: NEW name: _____			
PRIOR name: _____			
10-3	Is the entity a metropolitan district?	☐	☒
10-4	Please indicate what services the entity provides:		
10-5	Does the entity have an agreement with another government to provide services?	☐	☒
If yes: List the name of the other governmental entity and the services provided: _____			

Please use this space to provide any explanations or comments:

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	\$	183,595	Unrestricted Fund Balance	\$	174,389	Total Tax Revenue	\$	232,606	
Current Liabilities	\$	-	Total Fund Balance	\$	184,889	Revenue Paying Debt Service	\$	-	
Deferred Inflow	\$	170,738	PY Fund Balance	\$	297,118	Total Revenue	\$	232,936	
			Total Revenue	\$	232,936	Total Debt Service Principal	\$	-	
			Total Expenditures	\$	345,163	Total Debt Service Interest	\$	-	
			Interfund In	\$	-				
Governmental			Interfund Out	\$	-	Enterprise Funds			
Total Cash & Investments	\$	183,595	Proprietary	\$	-	Net Position	\$	-	
Transfers In	\$	-	Current Assets	\$	-	PY Net Position	\$	-	
Transfers Out	\$	-	Deferred Outflow	\$	215,307	Government-Wide			
Property Tax	\$	215,307	Current Liabilities	\$	-	Total Outstanding Debt	\$	-	
Debt Service Principal	\$	-	Deferred Inflow	\$	-	Authorized but Unissued	\$	-	
Total Expenditures	\$	345,163	Cash & Investments	\$	-	Year Authorized	\$	-	
Total Developer Advances	\$	-	Principal Expense	\$	-				
Total Developer Repayments	\$	-							

PART 12 - GOVERNING BODY APPROVAL

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	Print Board Member's 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: _____
1	<u>Edon Simmons</u>	I, <u>Edon Simmons</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>Edon Simmons</u> Date: <u>3-21-17</u> My term Expires: _____
2	<u>Traavis Wilbanks</u>	I, <u>Traavis Wilbanks</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>Traavis Wilbanks</u> Date: <u>3-17-17</u> My term Expires: _____
3	<u>Charles A. GIANONE</u>	I, <u>Charles A. GIANONE</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>Charles A. GIANONE</u> Date: <u>3/17/17</u> My term Expires: _____
4	<u>James C. Fisher</u>	I, <u>JAMES C FISHER</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>James C. Fisher</u> Date: <u>3/24/17</u> My term Expires: <u>Oct 2019</u>
5	<u>Carla Hoehn</u>	I, <u>CARLA HOEHN</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>Carla Hoehn</u> Date: <u>3/27/17</u> My term Expires: <u>Oct 2019</u>
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**Original Signatures
Verified by**

Justin L. Smith



Majors and Haley, P.C.
Certified Public Accountants

P.O. Box 1478
Cortez, CO 81321
(970) 565-9521
Fax: (970) 565-9441

Chris L. Majors, CPA, MT

Lori Hasty Haley, CPA

To the Board of Directors
Montezuma Mosquito Control District
P.O. Box 999
Cortez, CO 81321

Management is responsible for the accompanying application for exemption from audit for the Montezuma Mosquito Control District for the calendar year 2016, 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 or were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Colorado State Auditor, which differ from generally accepted principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Sincerely,



Majors and Haley, P.C.

March 17, 2017