

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

CONTACT PERSON
PHONE
EMAIL
FAX

| |
|--|
| Delta County Mosquito Control District No. 1 |
| 1558 H50 Road |
| Delta, Colorado 81416 |
| |
| Suzann Morgan - Seretary / Bookkeeper |
| 970-874-4384 |
| suzannmorgan@gmail.com |
| |

3706.00
For the Year Ended
12/31/2017
or fiscal year ended:

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

| | |
|---|---|
| NAME: | Brad A. Peters |
| TITLE | Public Accountant Enrolled Agent |
| FIRM NAME (if applicable) | Peters & Company Public Accountants |
| ADDRESS | 132 E 5th Street, Delta, Colorado 81416 |
| PHONE | 970-874-7624 |
| DATE PREPARED <small>(Must be Completed prior to Board approval)</small> | 2/1/2018 |
| RELATIONSHIP TO ENTITY | None. Independent 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 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If Yes, date filed:

P

RECEIVED
Office of the State Auditor

March 27, 2018

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------------------------------|---|--------------------|-------------|---|-----------------------------|-------------|--|
| | | Fund* | Fund* | | Fund* | Fund* | |
| Tax Revenue | | | | Tax Revenue | | | |
| 2-1 | Property | \$ 330,290 | \$ - | Property | \$ - | \$ - | |
| 2-2 | Specific Ownership | \$ 58,445 | \$ - | Specific Ownership | \$ - | \$ - | |
| 2-3 | Sales and Use Tax | \$ - | \$ - | Sales and Use Tax | \$ - | \$ - | |
| 2-4 | Other Tax Revenue (specify): | \$ - | \$ - | Other Tax Revenue (specify): | \$ - | \$ - | |
| 2-5 | Senior/Vet Exemption | \$ 11,077 | \$ - | | \$ - | \$ - | |
| 2-6 | Delinquent And Others | \$ 1,577 | \$ - | | \$ - | \$ - | |
| 2-7 | | \$ - | \$ - | | \$ - | \$ - | |
| 2-8 | Add lines 2-1 through 2-7 | \$ 401,389 | \$ - | Add lines 2-1 through 2-7 | \$ - | \$ - | |
| | TOTAL TAX REVENUE | | | 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 | \$ 4,642 | \$ - | Interest/Investment Income | \$ - | \$ - | |
| 2-20 | Tap Fees | \$ - | \$ - | Tap Fees | \$ - | \$ - | |
| 2-21 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | |
| 2-22 | Refunds | \$ 607 | \$ - | All Other (specify): | \$ - | \$ - | |
| 2-23 | Sale Of Old Assets | \$ 6,240 | \$ - | | \$ - | \$ - | |
| 2-24 | Add lines 2-8 through 2-23 | \$ 412,878 | \$ - | Add lines 2-8 through 2-23 | \$ - | \$ - | |
| | TOTAL REVENUES | | | TOTAL REVENUES | | | |
| Other Financing Sources | | | | 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 | \$ - | \$ - | Add lines 2-25 through 2-27 | \$ - | \$ - | |
| | TOTAL OTHER FINANCING SOURCES | | | TOTAL OTHER FINANCING SOURCES | | | |
| 2-29 | Add lines 2-24 and 2-28 | \$ - | \$ - | Add lines 2-24 and 2-28 | \$ - | \$ - | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 412,878 | \$ - | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | \$ 412,878 |

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

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---------------------|--|--------------------|-------|--|-----------------------------|-------|--|
| | | Fund* | Fund* | | Fund* | Fund* | |
| Expenditures | | | | Expenditures | | | |
| 3-1 | General Government | \$ 6,859 | \$ - | 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): | \$ - | \$ - | Utilities | \$ - | \$ - | |
| 3-11 | Mosquito Control District | \$ 321,605 | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other (specify) | \$ - | \$ - | |
| 3-13 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-14 | Capital Outlay | \$ 26,422 | \$ - | 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 | \$ 354,886 | \$ - | Add lines 3-1 through 3-21 | \$ - | \$ - | |
| | TOTAL EXPENDITURES | | | TOTAL EXPENDITURES | | | GRAND TOTAL |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) | \$ - | \$ - | \$ 354,886 |
| 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) | | | (Line 3-26, plus line 3-27, less line 3-24, less line 3-25) | | | |
| | TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29 | \$ 57,992 | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ - | \$ - | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ 721,814 | \$ - | 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. | \$ 779,806 | \$ - | Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36. | \$ - | \$ - | |

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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 4-2 | Is the debt repayment schedule attached? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> | |
| 4-3 | Is the entity current in its debt service payments? If no, MUST explain: | <input type="checkbox"/> | <input type="checkbox"/> | |
| 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 | \$ - | \$ - | \$ - |
| | Leases | \$ - | \$ - | \$ - |
| | Developer Advances | \$ - | \$ - | \$ - |
| | Other (specify): | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ - |

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES NO

| | | | | |
|-----|--|-------------------------------------|-------------------------------------|--|
| 4-5 | Does the entity have any authorized, but unissued, debt? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | How much? | \$ - | | |
| | Date the debt was authorized: | | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | How much? | \$ - | | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What is the amount outstanding? | \$ - | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What is being leased? | | | |
| | What is the original date of the lease? | | | |
| | Number of years of lease? | | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | What are the annual lease payments? | \$ - | | |
| 4-9 | Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | Please provide the following mills levied for the year reported (do not enter \$ amounts): | | | |
| | Bond Redemption | 0.00 | | |
| | General/Other | 2.90 | | |
| | TOTAL | 2.90 | | |

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 | \$ 378,428 | |
| 5-2 | Certificates of deposit | \$ 204,425 | |
| | TOTAL CASH DEPOSITS | \$ 582,853 | |
| | Investments (if investment is a mutual fund, please list underlying investments): | | |
| | COLOTRUST | \$ 185,571 | |
| | | \$ - | |
| | | \$ - | |
| | | \$ - | |
| | TOTAL INVESTMENTS | \$ 185,571 | |
| | TOTAL CASH AND INVESTMENTS | \$ 768,424 | |

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.? | <input checked="" 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, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |

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? 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 Assets table for GOVERNMENTAL FUNDS:

| | Balance - beginning of the year* | Additions | Deletions | Year-End Balance |
|---|----------------------------------|-------------------|-------------|-------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ 199,410 | \$ - | \$ - | \$ 199,410 |
| Machinery and equipment | \$ 243,883 | \$ 26,422 | \$ 6,240 | \$ 264,065 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (256,162) | \$ (27,706) | \$ (6,240) | \$ (277,628) |
| TOTAL | \$ 187,131 | \$ (1,284) | \$ - | \$ 185,847 |

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 | \$ - | \$ - | \$ - | \$ - |

*must agree to prior year ending balance

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? YES NO
- 7-2 Does the entity have a volunteer firemen's 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.):

TOTAL

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

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 Procedure

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 body approval. 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 must be 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 the names of the signatories, the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP addresses.
- 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 as follows:

- 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.

Original Signatures
Verified by

Justin L. Smith



as DocuSign or Echosign.

by a majority of the members

it was emailed to the various

methods:

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 20-1-604, 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. |
|--------------|---------------------------|---|
| 1 | ken Leib | Signed <u>Ken Leib</u> Date: <u>3/12/18</u> My term Expires: <u>2018</u> |
| 2 | Susan Myers | Signed <u>Susan Myers</u> Date: <u>3/12/18</u> My term Expires: <u>2020</u> |
| 3 | Don Workman | Signed <u>Don Workman</u> Date: <u>3-12-18</u> My term Expires: <u>2020</u> |
| 4 | Lester Workman | Signed <u>Lester Workman</u> Date: <u>3-12-18</u> My term Expires: <u>2018</u> |
| 5 | Larry Mummert | Signed <u>Larry Mummert</u> Date: <u>3-12-18</u> My term Expires: <u>2018</u> |
| 6 | | Signed _____ Date: _____ My term Expires: _____ |
| 7 | | Signed _____ Date: _____ My term Expires: _____ |

RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2017 FOR THE DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1, STATE OF COLORADO.

WHEREAS, the BOARD OF DIRECTORS of THE DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 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


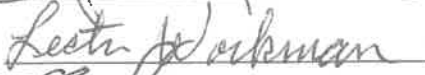
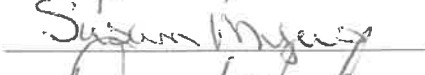

WHEREAS, neither revenues nor expenditures for DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 exceeded \$750,000 for Year 2017; and

WHEREAS, an application for exemption from audit for DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 has been prepared by PETERS & COMPANY, PUBLIC ACCOUNTANTS, 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 BOARD OF DIRECTORS of the DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 that the application for exemption from audit for DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 for the year ended DECEMBER 31ST, 2017, has been personally reviewed and is hereby approved by a majority of the BOARD OF DIRECTORS of the DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1; that those members of the BOARD OF DIRECTORS 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 DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 for the year ended DECEMBER 31, 2017.

ADOPTED THIS 12TH day of MARCH, A.D. 2018

| BOARD MEMBERS | TERM EXPIRATION | SIGNATURE |
|---------------------------------|-----------------|--|
| KEN LEIB – PRESIDENT | 2018 |  |
| LESTER WORKMAN – VICE PRESIDENT | 2018 |  |
| LARRY MUMMERT – BOARD MEMBER | 2018 |  |
| SUSAN MYERS – TREASURER | 2020 |  |
| DON WORKMAN – BOARD MEMBER | 2020 |  |

ATTEST: 
SUZANN MORGAN - SECRETARY