

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT ADDRESS CONTACT PERSON PHONE EMAIL FAX	DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 PO BOX 225 DELTA, CO 81416 PHILIP J. BRADLEY 808-561-0434 DCMCD1OFFICE@GMAIL.COM
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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 I am 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 DATE PREPARED RELATIONSHIP TO ENTITY	BRAD A. PETERS PUBLIC ACCOUNTANT & ENROLLED AGENT PETERS & COMPANY PUBLIC ACCOUNTANTS 132 E 5TH ST, STE 201, DELTA, CO 81416 970-874-7624 3/16/2022 NONE - INDEPENDENT ACCOUNTANT
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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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary

Line #	Description	Governmental Funds		Description	Proprietary/FI Fund*
		Fund*	Fund*		
Assets					
1-1	Cash & Cash Equivalents	\$ 533,486	\$ -	Cash & Cash Equivalents	\$ -
1-2	Investments	\$ 559,476	\$ -	Investments	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -
1-6	All Other Assets [specify...]				\$ -
1-6	PROPERTY TAXES RECEIVABLE	\$ 434,950	\$ -	Total Current Assets	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify,]	\$ -
1-9		\$ -	\$ -		\$ -
1-10		\$ -	\$ -		\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,527,912	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -
Deferred Outflows of Resources					
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,527,912	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -
Liabilities					
1-16	Accounts Payable	\$ 285	\$ -	Accounts Payable	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 6,600	\$ -	Accrued Payroll and Related Liabilities	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 6,885	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -
1-22	All Other Liabilities [specify,]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify,]:	\$ -
1-24		\$ -	\$ -		\$ -
1-25		\$ -	\$ -		\$ -
1-26		\$ -	\$ -		\$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 6,885	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -
Deferred Inflows of Resources					
1-28	Deferred Property Taxes	\$ 434,950	\$ -	Pension Related	\$ -
1-29	Other [specify,]	\$ -	\$ -	Other [specify,]	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 434,950	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -
Fund Balance					
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -
1-33	Restricted [specify,]	\$ -	\$ -	Emergency Reserves	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -
1-36	Unassigned:	\$ 1,086,077	\$ -	Undesignated/Unreserved/Unrestricted	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 1,086,077	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 1,527,912	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fi Fund*
		Fund*	Fund*		
Tax Revenue				Tax Revenue	
2-1	Property (include mills levied in Question 10-6)	\$ 371,260	\$ -	Property (include mills levied in Question 10-6)	\$ -
2-2	Specific Ownership	\$ 67,849	\$ -	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	\$ 14,265	\$ -		\$ -
2-6	DELINQUENT AND OTHERS	\$ 474	\$ -		\$ -
2-7		\$ -	\$ -		\$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 453,848	\$ -	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	\$ 1,932	\$ -	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 (specify...):	\$ -	\$ -	All Other (specify...):	\$ -
2-23	ADDITIONAL CONTRIBUTION FROM DELTA CO	\$ 7,510	\$ -		\$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 463,290	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -
Other Financing Sources				Other Financing Sources	
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -
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	\$ 463,290	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -

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 Local Government Division at (303) 869-3000 for assistance.

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

Line #	Description	Governmental Funds		Description	Proprietary/Fund
		Fund*	Fund*		
Expenditures				Expenses	
3-1	General Government	\$ 7,722	\$ -	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	Transfers to other districts	\$ -	\$ -	Utilities	\$ -
3-11	Other (specify...):	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -
3-12	MOSQUITO CONTROL DISTRICT	\$ 331,363	\$ -	Other (specify...)	\$ -
3-13		\$ -	\$ -		\$ -
3-14	Capital Outlay	\$ 239	\$ -	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	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 339,324	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	Other (specify...)(enter negative for expense)	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 123,966	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 962,111	\$ -	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 Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37	\$ 1,086,077	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 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 call (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

4-1 Does the entity have outstanding debt? YES NO

4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO

4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt (Section 29-1-605(2) C.R.S.)? YES NO

If yes: How much? \$ -

Date the debt was authorized: _____

4-6 Does the entity intend to issue debt within the next calendar year? YES NO

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements? YES NO

If yes: What is being leased? _____

What is the original date of the lease? _____

Number of years of lease? _____

Is the lease subject to annual appropriation? YES NO

What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this spac

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 319,615

5-2 Certificates of deposit \$ 213,871

TOTAL CASH DEPOSITS **\$ 533,486**

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

5-3 COLOTRUST \$ 559,476

\$ -

\$ -

\$ -

TOTAL INVESTMENTS **\$ 559,476**

TOTAL CASH AND INVESTMENTS **\$ 1,092,962**

Please answer the following question by marking in the appropriate box

YES NO N/A

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.? YES NO N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES NO

Please use this space

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, YES NO
MUST explain:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 199,410	\$ -	\$ -	\$ 199,410
Machinery and equipment	\$ 336,752	\$ 239	\$ -	\$ 336,991
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (354,167)	\$ (1,523)	\$ -	\$ (355,690)
TOTAL	\$ 181,995	\$ (1,284)	\$ -	\$ 180,711

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-end balance
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES NO

Please use this space

- 7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO
- If yes: Who administers the plan? YES NO

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	Please use this space
8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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	\$ 562,653
	\$ -
	\$ -
	\$ -

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
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	Please use this space						
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
If yes: Date of formation:			<input type="text"/>						
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
If Yes: NEW name			<input type="text"/>						
PRIOR name			<input type="text"/>						
10-3 Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
10-4 Please indicate what services the entity provides:			<input type="text"/>						
10-5 Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
If yes: List the name of the other governmental entity and the services provided:			<input type="text"/>						
10-6 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):			<table border="1"> <tbody> <tr> <td>Bond Redemption mills:</td> <td>0.000</td> </tr> <tr> <td>General/Other mills:</td> <td>2.900</td> </tr> <tr> <td>Total mills</td> <td>2.900</td> </tr> </tbody> </table>	Bond Redemption mills:	0.000	General/Other mills:	2.900	Total mills	2.900
Bond Redemption mills:	0.000								
General/Other mills:	2.900								
Total mills	2.900								

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds	
Unrestricted Cash & Investments	\$ 1,002,062	Unrestricted Fund Balan	\$ 1,006,077	Total Tax Revenue	\$
Current Liabilities	\$ 6,886	Total Fund Balance	\$ 1,006,077	Revenue Paying Debt Service	\$
Deferred Inflow	\$ 434,900	PY Fund Balance	\$ 962,111	Total Revenue	\$
		Total Revenue	\$ 463,290	Total Debt Service Principal	\$
		Total Expenditures	\$ 339,324	Total Debt Service Interest	\$
		Interfund In	\$ -		
Governmental		Interfund Out	\$ -	Enterprise Funds	
Total Cash & Investments	\$ 1,002,062	Proprietary	\$ -	Net Position	\$
Transfers In	\$ -	Current Assets	\$ -	PY Net Position	\$
Transfers Out	\$ -	Deferred Outflow	\$ -	Government-Wide	
Property Tax	\$ 371,200	Current Liabilities	\$ -	Total Outstanding Debt	\$
Debt Service Principal	\$ -	Deferred Inflow	\$ -	Authorized but Unissued	\$
Total Expenditures	\$ 339,324	Cash & Investments	\$ -	Year Authorized	
Total Developer Advances	\$ -	Principal Expense	\$ -		
Total Developer Repayments	\$ -				

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 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, a 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 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

- 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 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 applicable 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 members of the governing body below.

A MAJORITY of the members of the governing body must complete

	Full Name		
1	KEN LEIB	I, <u>Ken Leib</u> , attest that I am a duly elected or personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-25-22</u> My term Expires: <u>3-14-22</u>	
2	LESTER WORKMAN	I, <u>LESTER WORKMAN</u> , attest that I am a duly elected or personally reviewed and approve this application for exemption from audit. Signed <u>Lester Workman</u> Date: <u>3-25-22</u> My term Expires: <u>5-14-2022</u>	
3	MARK YOUNGWIRTH	I, <u>5-14-2022 MARK YOUNGWIRTH</u> , attest that I am a duly elected or personally reviewed and approve this application for exemption from audit. Signed <u>Mark Youngwirth</u> Date: <u>3/25/22</u> My term Expires: <u>2023</u>	
4	WAYNE AKE	I, <u>WAYNE AKE</u> , attest that I am a duly elected or personally reviewed and approve this application for exemption from audit. Signed <u>Wayne Ake</u> Date: <u>3-25-22</u> My term Expires: <u>2023</u>	
5	PETE JACK MCFERRIN	I, <u>PETE MCFERRIN</u> , attest that I am a duly elected or personally reviewed and approve this application for exemption from audit. Signed <u>Pete Jack McFerrin</u> Date: <u>3-25-22</u> My term Expires: <u>5-15-2023</u>	
6		I, _____, attest that I am a duly elected or 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 personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____	

RESOLUTION FOR EXEMPTION FROM AUDIT

(PURSUANT TO SECTION 29-1-601, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 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 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




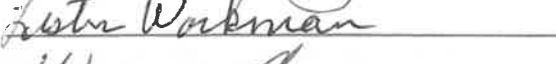


WHEREAS, NEITHER REVENUES NOR EXPENDITURES FOR DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1 EXCEEDED \$750,000 FOR FISCAL YEAR 2021; AND

WHEREAS, AN APPLICATION FROM 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 REGULATION ISSUED BY THE STATE AUDITOR.

NOW THEREFORE, BE IT RESOLVED 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 FISCAL YEAR ENDED DECEMBER 31, 2021, 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 FISCAL YEAR ENDED DECEMBER 31, 2021.

ADOPTED THIS 21ST DAY OF MARCH 2022

<u>MEMBERS OF GOVERNING BODY</u>	<u>TERM EXPIRATION</u>	<u>SIGNATURE</u>
KEN LEIB - PRESIDENT	2022	
PETER JACK MCFERRIN - BOARD MEMBER	2023	
MARK YOUNGWIRTH - TREASURER	2023	
LESTER WORKMAN - VICE-PRESIDENT	2022	
WAYNE AKE - BOARD MEMBER	2023	
		ATTEST: 
		PHILIP J. BRADLEY - SECRETARY

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

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

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.

If your local government has either revenues or expenditures of LESS than \$100,000, use the SHORT FORM.

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 A DECEMBER 31 YEAR-END.

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.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/flattopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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 [policy](#).
 - or-
 - 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 new electronic Application Time to File request. See the link below.

[OSA LG Web Portal](#)

FILING METHODS

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal:

<https://apps.leg.co.gov/osa/lg>

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

QUESTIONS?

Email osa@state.co.us 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.

9:29 AM
03/16/22
Cash Basis

DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1
Balance Sheet
As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
FCNB SAVINGS CD	213,870.88
COLOTRUST	559,476.44
WELLS FARGO	319,614.74
Total Checking/Savings	<u>1,092,962.06</u>
Total Current Assets	<u>1,092,962.06</u>
TOTAL ASSETS	<u>1,092,962.06</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
WF-TERRY STALCUP	274.96
WF (SUZANN) BUSINESS CARD	10.00
Total Credit Cards	<u>284.96</u>
Other Current Liabilities	
Payroll Liabilities	<u>6,600.17</u>
Total Other Current Liabilities	<u>6,600.17</u>
Total Current Liabilities	<u>6,885.13</u>
Total Liabilities	6,885.13
Equity	
FUND BALANCE	962,110.79
Net Income	123,966.14
Total Equity	<u>1,086,076.93</u>
TOTAL LIABILITIES & EQUITY	<u>1,092,962.06</u>

DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1
Profit & Loss
January through December 2021

	<u>Jan - Dec 21</u>
Ordinary Income/Expense	
Income	
DELTA COUNTY	
DELINQUENT TAXES	-718.23
INTEREST ON DELINQUENT TAXES	1,192.90
PROPERTY TAX	371,260.14
SEN-VET EXEMPTION	14,264.59
SO TAX	67,848.79
Total DELTA COUNTY	453,848.19
INTEREST INCOME	
CD INTEREST	1,627.39
CHECKING INTEREST	35.31
DIVIDEND INCOME	268.82
Total INTEREST INCOME	1,931.52
Total Income	455,779.71
Expense	
CHEMICALS	105,386.13
EQUIPMENT PURCHASES	
SMALL EQUIPMENT PURCHASES	176.32
LAB EQUIPMENT	63.12
Total EQUIPMENT PURCHASES	239.44
INSURANCE	
BOND	100.00
PROPERTY AND LIABILITY	5,886.00
VEHICLE	4,657.00
Total INSURANCE	10,643.00
WORKMENS COMP INSURANCE	4,198.00
LEGAL,ELECTIONS,LICENSE,PERMITS	
LICENSE & PERMITS	338.70
LEGAL ADS & ELECTIONS	1,937.13
Total LEGAL,ELECTIONS,LICENSE,PERMITS	2,275.83
MEDICAL EXPENSES	402.99
Payroll Expenses	181,891.84
PROFESSIONAL SERVICES	
LEGAL AND ACCOUNTING	1,935.00
MEMBERSHIP DUES	594.24
Total PROFESSIONAL SERVICES	2,529.24
REPAIRS & MAINTENANCE	
BUILDING REPAIRS & MAINTENANCE	2.97

9:29 AM
03/16/22
Cash Basis

DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1
Profit & Loss
January through December 2021

	<u>Jan - Dec 21</u>
VEHICLE REPAIRS & MAINTENANCE	
2018 POLARIS UTV	69.99
2006 POLARIS RANGER	69.99
2012 DODGE 622XWC 3C6JD7AP1CG20	68.99
2018A DODGE 900CXH 3C6JR7A69JG1	20.00
2018B DODGE 616CIW 3C6JR7AG0JG3	188.74
VEHICLE REPAIRS & MAINTENANCE - Other	1,614.70
	<hr/>
Total VEHICLE REPAIRS & MAINTENANCE	2,032.41
	<hr/>
Total REPAIRS & MAINTENANCE	2,035.38
GAS & OIL	6,460.23
SUPPLIES	
GLOVES & BOOTS,MC OFFICE MISC	3,938.73
LANDFILL FEE	15.00
	<hr/>
Total SUPPLIES	3,953.73
OFFICE	
POSTAGE	250.20
OFFICE - Other	1,860.85
	<hr/>
Total OFFICE	2,111.05
TRAVEL & MEETINGS	6,700.00
TREASURERS FEES	7,721.61
UTILITIES	
ELECTRIC	898.77
GAS	451.19
TELEPHONE	714.87
WATER & SEWER	711.00
	<hr/>
Total UTILITIES	2,775.83
	<hr/>
Total Expense	339,324.30
	<hr/>
Net Ordinary Income	116,455.41
Other Income/Expense	
Other Income	
CONTRIBUTION FROM DELTA COUNTY	2,000.00
DECEMBER 31, 2020 INCOME	5,510.73
	<hr/>
Total Other Income	7,510.73
	<hr/>
Net Other Income	7,510.73
	<hr/>
Net Income	123,966.14
	<hr/> <hr/>

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03/16/22

DELTA COUNTY MOSQUITO CONTROL DISTRICT NO. 1
Statement of Cash Flows
January through December 2021

	<u>Jan - Dec 21</u>
OPERATING ACTIVITIES	
Net Income	117,631.04
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Payable	6,335.10
WF-TERRY STALCUP	274.96
WF (SUZANN) BUSINESS CARD	4.00
Payroll Liabilities	-60.55
	<hr/>
Net cash provided by Operating Activities	124,184.55
INVESTING ACTIVITIES	
PREPAID INSURANCE	15,544.00
	<hr/>
Net cash provided by Investing Activities	15,544.00
FINANCING ACTIVITIES	
FUND BALANCE	53,570.93
Unrestricted Net Assets	-53,570.93
	<hr/>
Net cash provided by Financing Activities	0.00
	<hr/>
Net cash increase for period	139,728.55
Cash at beginning of period	953,233.51
	<hr/>
Cash at end of period	<u>1,092,962.06</u>

