

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT ADDRESS

Florida Mosquito Control District
PO Box 885
Durango, CO 81302

For the Year Ended
12/31/2022
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

Kay DeLuzio
970-803-0153
fmcdist@go.brainstorm.net

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
DATE PREPARED
RELATIONSHIP TO ENTITY

Michelle Sainio
Shareholder
FredrickZink & Associates, PC
954 East Second Avenue, Suite 200, Durango CO 81301
970-247-0506
3/24/2023
Independent CPA

PREPARER (SIGNATURE REQUIRED)

See Accountant's Compilation Report

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

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		Fund*	Fund*		
	Assets				
1-1	Cash & Cash Equivalents	\$ 343,770	\$ -	\$ -	
1-2	Investments	\$ 353,146	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 206,335	\$ -	\$ -	
	All Other Assets [specify...]				
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	
1-7	Inventory	\$ 19,111	\$ -	\$ -	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11		\$ 922,362	\$ -	\$ -	
	TOTAL ASSETS	\$ 922,362	\$ -	\$ -	
	Deferred Outflows of Resources:				
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14		\$ -	\$ -	\$ -	
1-15		\$ 922,362	\$ -	\$ -	
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 922,362	\$ -	\$ -	
	Liabilities				
1-16	Accounts Payable	\$ -	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ 1,353	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	
1-21		\$ 1,353	\$ -	\$ -	
1-22		\$ -	\$ -	\$ -	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27		\$ 1,353	\$ -	\$ -	
	TOTAL LIABILITIES	\$ 1,353	\$ -	\$ -	
	Deferred Inflows of Resources:				
1-28	Deferred Property Taxes	\$ 206,335	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	
1-30		\$ 206,335	\$ -	\$ -	
	TOTAL DEFERRED INFLOWS	\$ 206,335	\$ -	\$ -	
	Fund Balance				
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ 19,111	\$ -	\$ -	
1-33	Restricted Emergency Reserves	\$ 5,240	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ -	
1-36	Unassigned:	\$ 690,323	\$ -	\$ -	
1-37		\$ -	\$ -	\$ -	
	TOTAL FUND BALANCE	\$ 714,674	\$ -	\$ -	
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 922,362	\$ -	\$ -	
1-38					

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
Tax Revenue						
2-1	Property (include mills levied in Question 1b-6)	\$	190,887	\$	-	\$
2-2	Specific Ownership	\$	21,143	\$	-	\$
2-3	Sales and Use Tax	\$	-	\$	-	\$
2-4	Other Tax Revenue (specify...):	\$	-	\$	-	\$
2-5		\$	-	\$	-	\$
2-6		\$	-	\$	-	\$
2-7		\$	-	\$	-	\$
2-8	Add lines 2-1 through 2-7	\$	212,030	\$	-	\$
	TOTAL TAX REVENUE					
2-9	Licenses and Permits	\$	-	\$	-	\$
2-10	Highway Users Tax Funds (HUTF)	\$	-	\$	-	\$
2-11	Conservation Trust Funds (Lottery)	\$	-	\$	-	\$
2-12	Community Development Block Grant	\$	-	\$	-	\$
2-13	Fire & Police Pension	\$	-	\$	-	\$
2-14	Grants	\$	-	\$	-	\$
2-15	Donations	\$	-	\$	-	\$
2-16	Charges for Sales and Services	\$	-	\$	-	\$
2-17	Rental Income	\$	-	\$	-	\$
2-18	Fines and Forfeits	\$	-	\$	-	\$
2-19	Interest/Investment Income	\$	6,373	\$	-	\$
2-20	Tap Fees	\$	-	\$	-	\$
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	\$
2-22	All Other (specify...): Other	\$	234	\$	-	\$
2-23		\$	-	\$	-	\$
2-24	Add lines 2-8 through 2-23	\$	218,637	\$	-	\$
	TOTAL REVENUES					
Other Financing Sources						
2-25	Debt Proceeds	\$	-	\$	-	\$
2-26	Lease Proceeds	\$	-	\$	-	\$
2-27	Developer Advances	\$	-	\$	-	\$
2-28	Other (specify...):	\$	-	\$	-	\$
2-29	Add lines 2-25 through 2-28	\$	-	\$	-	\$
	TOTAL OTHER FINANCING SOURCES					
2-30	Add lines 2-24 and 2-29	\$	218,637	\$	-	\$
	TOTAL REVENUES AND OTHER FINANCING SOURCES					
GRAND TOTALS						
		\$	218,637	\$	-	\$
		\$		\$		\$

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

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.

See Accountant's Compilation Report
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PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Governmental Funds		Description	Proprietary/Fiduciary Funds	
	Fund*	Fund*		Fund*	Fund*
Expenditures					
3-1	-	-	General Government	-	-
3-2	-	-	Judicial	-	-
3-3	-	-	Law Enforcement	-	-
3-4	-	-	Fire	-	-
3-5	-	-	Highways & Streets	-	-
3-6	-	-	Solid Waste	-	-
3-7	-	-	Contributions to Fire & Police Pension Assoc.	-	-
3-8	174,656	-	Health	-	-
3-9	-	-	Culture and Recreation	-	-
3-10	-	-	Transfers to other districts	-	-
3-11	-	-	Other [specify...]:	-	-
3-12	-	-		-	-
3-13	-	-		-	-
3-14	-	-	Capital Outlay	-	-
Debt Service					
3-15	-	-	Principal (should match amount in 4-4)	-	-
3-16	-	-	Interest	-	-
3-17	-	-	Bond Issuance Costs	-	-
3-18	-	-	Developer Principal Repayments	-	-
3-19	-	-	Developer Interest Repayments	-	-
3-20	-	-	All Other [specify...]:	-	-
3-21	-	-		-	-
3-22	174,656	-	Add lines 3-1 through 3-21	-	-
				TOTAL EXPENSES	174,656
3-23	-	-	Interfund Transfers (In)	-	-
3-24	-	-	Interfund Transfers Out	-	-
3-25	-	-	Other Expenditures (Revenues):	-	-
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	-
3-30	-	-	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	-	-
				Line 2-30, less line 3-22, less line 3-29	-
3-31	43,981	-	Fund Balance, January 1 from December 31 prior year report	-	-
3-32	-	-	Prior Period Adjustment (MUST explain)	-	-
3-33	670,693	-	Fund Balance, December 31	-	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
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				Net Position, January 1 from December 31 prior year report	-
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				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
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				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
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				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
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				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
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				Net Increase (Decrease) in Net Position	-
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				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
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				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
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				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
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				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
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				This total should be the same as line 1-37.	-
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				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
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				This total should be the same as line 1-37.	-
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				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
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				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-
				Sum of Lines 3-30, 3-31, and 3-32	-
				This total should be the same as line 1-37.	-
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				Net Position, December 31	-
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				Net Increase (Decrease) in Net Position	-
				Line 2-29, less line 3-22, plus line 3-29, less line 3-23	-
				Net Position, January 1 from December 31 prior year report	-
				Prior Period Adjustment (MUST explain)	-
				Net Position, December 31	-

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

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

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

*must agree to prior year ending balance

- 4-5 Please answer the following questions by marking the appropriate boxes. YES NO
- 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? \$ _____
- 4-6 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.

Please use this space to provide any explanations or comments:

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 343,770	
5-2 Certificates of deposit	\$ -	\$ 343,770
TOTAL CASH DEPOSITS		

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

Colotrust	\$ 353,146	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 353,146
TOTAL CASH AND INVESTMENTS		\$ 696,916

- 5-3 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 AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

YES NO

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

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:				
Land	\$ 91,063	\$ -	\$ -	\$ 91,063
Buildings	\$ 1,133,667	\$ -	\$ -	\$ 1,133,667
Machinery and equipment	\$ 118,418	\$ -	\$ -	\$ 118,418
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ 167,174	\$ -	\$ -	\$ 167,174
Other (explain): Transportation equipment	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ (375,210)	\$ (28,564)	\$ -	\$ (403,774)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 1,135,112	\$ (28,564)	\$ -	\$ 1,106,548
TOTAL	\$ 1,135,112	\$ (28,564)	\$ -	\$ 1,106,548
6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

PART 7 - PENSION INFORMATION

YES NO

7-1 Does the entity have an "old hire" firefighters' pension plan?
 7-2 Does the entity have a volunteer firefighters' 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?

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 223,150
	\$ -
	\$ -
	\$ -

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

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

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

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

If yes: Date of formation:

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

If Yes: NEW name
PRIOR name

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

- 10-4 Please indicate what services the entity provides:

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

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

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

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	0.700
Total mills	0.700

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

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

- The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
 - The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
 - Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

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

Print the names of ALL members of the governing body below.

Full Name

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

1	Charlie Scalav	I, <u>Charlie Scalav</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>Charlie Scalav</u> Date: <u>3-29-23</u> My term Expires: <u>5-2025</u>
2	Sharon Hamer	I, <u>Sharon Hamer</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>Sharon Hamer</u> Date: <u>3-29-23</u> My term Expires: <u>May 2024</u>
3	Tony Cleveland Jr.	I, <u>Tony Cleveland Jr.</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>Tony Cleveland Jr.</u> Date: <u>3-29-23</u> My term Expires: <u>3-29-23</u>
4	James Lewis	I, <u>James Lewis</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 Lewis</u> Date: <u>3-29-23</u> My term Expires: <u>May 2025</u>
5	Gary Zelligi	I, <u>Gary Zelligi</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>Gary Zelligi</u> Date: <u>3-29-23</u> My term Expires: <u>May 2024</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: _____

Accountant's Compilation Report

To the Board of Directors
Florida Mosquito Control District

Management is responsible for the accompanying Application for Exemption from Audit – Long Form of Florida Mosquito Control District, as of and for the year ended December 31, 2022, included in the accompanying prescribed form by the Colorado State Auditor. We have performed a compilation engagement in accordance with Statements on 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 Application for Exemption from Audit – Long Form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the Application for Exemption from Audit – Long Form.

The Application For Exemption From Audit – Long Form is present in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Florida Mosquito Control District and the Colorado State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

FredrickZink & Associates, PC

FredrickZink & Associates, PC
March 24, 2023