

CENTER SANITATION DISTRICT

FINANCIAL STATEMENTS

December 31, 2022



**Wall,
Smith,
Bateman** Inc.
Certified Public Accountants

CENTER SANITATION DISTRICT
TABLE OF CONTENTS
December 31, 2022

	<u>Page</u>
Independent Auditors' Report	1
Basic Financial Statements	
Statement of Net Position	4
Statement of Revenues, Expenses and Changes in Net Position	5
Statement of Cash Flows	6
Notes to the Basic Financial Statements	7
Supplementary Information	
Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual (Non-GAAP Basis) – Proprietary Fund	15
Single Audit Section	
Schedule of Expenditures of Federal Awards	16
Notes to the Schedule of Expenditures of Federal Awards	17
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	20
Schedule of Findings and Questioned Costs	23
Summary Schedule of Prior Audit Findings	25
Corrective Action Plan	26

INDEPENDENT AUDITORS' REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Center Sanitation District
Center, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the major fund of the Center Sanitation District (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the major fund of the District, as of December 31, 2022, and the respective changes in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 – Summary of Significant Accounting Policies, in 2022 the District adopted the provisions of GASB Statement No. 87, *Leases*, that establishes the recognition of certain lease assets and deferred inflows of resources based on the payment provisions of the contract. Our opinion is not modified with respect to this matter.

Prior Period Adjustment

As discussed in Note 1 – Summary of Significant Accounting Policies, the beginning net position has been restated to record a prior period adjustment to correct accounts receivable and user fee revenues that were understated in the prior year totaling \$52,472. Our opinion is not modified with respect to this matter.

Certified Public Accountants

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The proprietary fund budgetary comparison information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the proprietary fund budgetary comparison information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Wall, Smith, Bateman Inc.
Alamosa, Colorado

July 24, 2023

CENTER SANITATION DISTRICT

BASIC FINANCIAL STATEMENTS

CENTER SANITATION DISTRICT
STATEMENT OF NET POSITION
December 31, 2022

ASSETS

Current Assets

Cash and Cash Equivalents	\$	237,558
Accounts Receivable		107,401
Property Tax Receivable		22,450
Lease Receivable		122,703
Due From Other Governments		46,968

Total Current Assets		537,080
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Capital Assets

Lease Receivable		1,374,475
Construction in Progress		12,664,250
Land		35,766
Buildings		5,100,720
Machinery and Equipment		131,605
Sewer System		611,820
Less: Accumulated Depreciation		(2,964,551)

Total Capital Assets		15,579,610
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TOTAL ASSETS		16,116,690
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LIABILITIES

Current Liabilities

Accounts Payable		18,997
Accrued Payroll Liabilities		2,458
Accrued Interest		4,648
Loans Payable - Current Portion		189,938

Total Current Liabilities		216,041
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Noncurrent Liabilities

Loans Payable		5,309,678
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Total Noncurrent Liabilities		5,309,678
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TOTAL LIABILITIES		5,525,719
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DEFERRED INFLOWS OF RESOURCES

Unavailable Revenue - Property Taxes		22,450
Leases		1,497,178

TOTAL DEFERRED INFLOWS OF RESOURCES		1,519,628
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NET POSITION

Net Investment in Capital Assets		10,079,994
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Restricted for:

TABOR		31,000
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Unrestricted		334,824
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TOTAL NET POSITION		\$ 10,445,818
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The accompanying notes are an integral part of this financial statement.

CENTER SANITATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
For the Year Ended December 31, 2022

OPERATING REVENUES	
User Fees	\$ 345,803
Lease Revenue	116,811
Miscellaneous	699
Total Operating Revenues	<u>463,313</u>
OPERATING EXPENSES	
Administration	88,237
System Maintenance	290,548
Plant Maintenance	108,649
Sludge Removal	95
Depreciation Expense	136,900
Total Operating Expenses	<u>624,429</u>
OPERATING INCOME (LOSS)	<u>(161,116)</u>
NON-OPERATING REVENUES (EXPENSES)	
Property Taxes	31,616
Specific Ownership Taxes	3,409
Grant Revenue	3,906,595
Interest Revenue	250
Interest Income From Leases	76,978
Interest and Other Expense	(64,707)
Total Non-Operating Revenues (Expenses)	<u>3,954,141</u>
CHANGE IN NET POSITION	3,793,025
NET POSITION, Beginning of Year	6,600,321
Prior Period Adjustment	52,472
NET POSITION, Beginning of Year Restated	<u>6,652,793</u>
NET POSITION, End of Year	<u><u>\$ 10,445,818</u></u>

The accompanying notes are an integral part of this financial statement.

CENTER SANITATION DISTRICT
STATEMENT OF CASH FLOWS
For the Year Ended For the Year Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 376,670
Cash received from others	699
Cash received from leases	116,811
Cash paid to employees	(26,903)
Cash paid to suppliers	(459,169)
	<u>8,108</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Cash received from taxes	35,025
	<u>35,025</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(4,901,334)
Grant Proceeds	4,932,269
Interest Received on Leases	76,978
Principal payments on Loans	(158,512)
Interest and Other Payments on Loans	(64,707)
	<u>(115,306)</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	
	<u>(115,306)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest revenue	250
	<u>250</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(71,923)
Cash and Cash Equivalents, Beginning of Year	<u>309,481</u>
Cash and Cash Equivalents, End of Year	<u>\$ 237,558</u>
OPERATING INCOME (LOSS)	\$ (161,116)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Depreciation Expense	136,900
Change in Assets and Liabilities	
(Increase) decrease in accounts receivable	30,867
Increase (decrease) in accrued payroll liabilities	1,457
	<u>169,224</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 8,108</u>

The accompanying notes are an integral part of this financial statement.

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Center Sanitation District (the District) reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

REPORTING ENTITY

Primary Government

The District was formed December 7, 1948 and is governed by a five-member elected Board of Directors. The District provides sanitation services for portions of both Saguache and Rio Grande Counties.

Component Units

The District's combined financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name)
- The District holds the corporate powers of the organization
- The District appoints a voting majority of the organization's board
- The District is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the District
- There is fiscal dependency by the organization on the District
- The organization is financially accountable to the District
- The organization receives or holds funds that are for the benefit of the District; and the District has access to a majority of the funds held; and the funds that are accessible are also significant to the District.

Based on the aforementioned criteria, the Center Sanitation District has no component units.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The District's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are from user charges. Operating expenses for proprietary funds include the cost of operating, financing, and maintaining the District's sanitation systems and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

ASSETS, LIABILITIES AND NET POSITION

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1 each year. The taxes are payable in two installments on February 28 and June 15, or in full on April 30. The County Treasurer bills and collects all property taxes for the District. Property taxes revenue is recognized by the District to the extent they result in a current receivable.

The 2022 property tax levy due January 1, 2023 has been recorded in the financial statements as a receivable and in a corresponding deferred inflow of resources account.

Capital Assets

Capital assets include land, buildings, machinery and equipment and sewer system. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and a useful life of more than 1 year. Depreciation is computed on a straight-line basis over the estimated useful life of the assets. Estimated useful lives range from five to seventy five years. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. GASB No. 34 requires the District to report and depreciate new infrastructure assets.

Compensated Absences

The District's policy is to require employees to use vacation time within twelve months of earning the benefit. Sick leave is available for use during the following year; however, no sick leave benefits are payable upon termination. Therefore, no liability is reported for unpaid accumulated sick leave.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position reports a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position should be displayed in the following three components:

- *Net investment in capital assets* – consists of capital assets, net accumulated depreciation, reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt should be included in this component of net position.
- *Restricted* – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets consist of assets that have limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- *Unrestricted* – consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

When an expenditure is incurred for purposes for which both restricted and unrestricted net position is available, the District considers restricted funds to have been spent first.

Use of Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Leases

Leases are defined by the general government as the right to use an underlying asset. As a lessor, the District recognizes a lease receivable. The lease receivable is measured using the net present value of future lease payments to be received for the lease term and the deferred inflow of resources at the beginning of the lease term. Periodic amortization of the discount on the receivable is reported as interest revenue for that period. Deferred inflows of resources are recognized as inflows based on the percentage of cash flows of the total deferred inflow.

New Accounting Pronouncements

During 2022, the District adopted the provisions of GASB Statement No. 87, *Leases*, that establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the lease contract. Under the statement, a lessee is required to recognize a lease liability and a tangible right to use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This standard did not have an impact on beginning net position or fund balance.

Prior Period Adjustments

The beginning net position has been restated to record a prior period adjustment to correct accounts receivable and user fee revenues totaling \$52,472.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The District follows the procedures outlined in the Financial Management Manual – A Guide for Colorado Local Governments – when preparing annual budgets for each fund. Budget procedures include:

- 1) Preparation of budget documents by administrative staff shall be submitted to the Board no later than October 1 of each year.
- 2) Publication of a notice stating that the budget is available for public inspection.
- 3) Discussion of the budget in a meeting open to the public.
- 4) Adoption of the budget in a public meeting by appropriate resolution.
- 5) Ordinance to adopt supplemental appropriations

Formal budgetary integration is employed as a management control device for all funds of the District. The District prepares their budget following Colorado Statutes. The proprietary fund budget is adopted using the same accounting methods as governmental fund types; this procedure follows Colorado State Statute, but is not in accordance with GAAP.

The total expenditures cannot exceed the budgeted amount unless a supplemental appropriation is adopted. There were no supplemental appropriations during 2022.

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final amended budget, if applicable.

NOTE 3 CASH AND DEPOSITS

CASH AND DEPOSITS

Colorado State Statutes govern the District's deposits of cash. The statutes specify eligible depositories for public cash deposits, which must be Colorado institutions and must maintain federal insurance (FDIC) on deposits held.

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories, determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized in accordance with the PDPA. PDPA allows the institution to create a single collateral pool for all public funds to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of December 31, 2022, \$0 of the District's bank balance of \$299,505 was exposed to custodial credit risk. Deposits exposed to credit risk are collateralized with securities held by the pledging financial institution through PDPA.

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
<i>Business-Type Activities</i>				
Capital assets not being depreciated				
Construction in Progress	\$ 8,728,969	\$ 3,935,281	\$ -	\$ 12,664,250
Land	35,766	-	-	35,766
Total capital assets not being depreciated	<u>8,764,735</u>	<u>3,935,281</u>	<u>-</u>	<u>12,700,016</u>
Capital assets being depreciated				
Buildings	5,100,720	-	-	5,100,720
Machinery and Equipment	102,791	28,814	-	131,605
Sewer System	611,820	-	-	611,820
Total capital assets being depreciated	<u>5,815,331</u>	<u>28,814</u>	<u>-</u>	<u>5,844,145</u>
Less accumulated depreciation for:				
Buildings	(2,270,781)	(118,329)	-	(2,389,110)
Machinery and Equipment	(99,386)	(6,979)	-	(106,365)
Sewer System	(457,484)	(11,592)	-	(469,076)
Total accumulated depreciation	<u>(2,827,651)</u>	<u>(136,900)</u>	<u>-</u>	<u>(2,964,551)</u>
Total Capital Assets being depreciated, net	<u>2,987,680</u>	<u>(136,900)</u>	<u>-</u>	<u>2,879,594</u>
<i>Business-Type Activities</i>				
<i>Capital Assets, Net</i>	<u>\$ 11,752,415</u>	<u>\$ 3,827,195</u>	<u>\$ -</u>	<u>\$ 15,579,610</u>

NOTE 5 LEASES

The District entered into an operating lease with Idaho-Pacific Colorado Corporation (the Corporation) on June 13, 2005, whereby the Corporation will lease an agricultural wastewater treatment plant and associated equipment and influent and effluent piping systems from the District for a term of five years beginning September 15, 2005. The tenant is responsible for the payment of utilities. On September 20, 2017, the District and the Corporation signed a lease amendment to extend the lease until September 1, 2027. Lease revenue and interest income from leases totaled \$193,790. The carrying amount of the property under lease as of December 31, 2022 was \$1,059,438. The SLVDRG Loan from 1998 discussed in Note 6 is related to this property. At December 31, 2022, the outstanding balance of this note was \$294,563. The SLVDRG Loan from 2017 is also related to this property. At December 31, 2022, the outstanding balance of this note is \$1,189,053.

During 2005, the District ceased operating the agricultural wastewater treatment facility. The operation of the plant was transferred to the Idaho-Pacific Colorado Corporation. The Corporation pays the District a monthly lease fee that covers the monthly principal and interest payments on the loans from the San Luis Valley Development Resources Group, see also Note 6 Long-Term Debt. The District continues to operate the domestic wastewater plant.

The District has recognized a lease receivable as of December 31, 2022, for the terms of the lease.

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

The following is the lease receivable schedule as of December 31, 2022:

	Principal	Interest	Total
2023	\$ 122,703	\$ 71,085	\$ 193,788
2024	128,803	64,895	193,698
2025	134,285	58,422	192,707
2026	141,060	51,648	192,708
2027	970,327	34,086	1,004,413
Total	\$ 1,497,178	\$ 280,136	\$ 1,777,314

NOTE 6 LONG-TERM DEBT

Changes in Long-term Debt

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022	Due Within One Year
<i>Business-Type Activities</i>					
SLV DRG Loan (1998)	\$ 343,163	\$ -	\$ 48,600	\$ 294,563	\$ 48,600
SLV DRG Loan (2017)	1,270,826	-	81,773	1,189,053	87,984
DOLA Loan - EIAF #5050	28,139	-	28,139	-	-
USDA Loan - 2023A Series	1,855,000	-	-	1,855,000	23,177
USDA Loan - 2023B Series	2,161,000	-	-	2,161,000	30,177
Total	\$ 5,658,128	\$ -	\$ 158,512	\$ 5,499,616	\$ 189,938

SAN LUIS VALLEY DEVELOPMENT RESOURCES GROUP – LOANS

In 1998, the District received a \$1,458,000 loan from the San Luis Valley Development Resources Group (SLVDRG). This loan assisted with the construction of an agricultural wastewater facility and the construction of collection lines. The face of the loan carries a 0% interest rate, and the loan is for a term of 30 years. Payments of \$4,050 are made monthly.

In 2017, the District received an additional \$1,530,000 loan which includes a \$30,000 origination fee from SLVDRG. This loan assisted with the Idaho Pacific Corporation expansion. The loan carries a 5% interest rate, and the loan is for a term of 10 years. Interest only payments of \$6,375 are made monthly beginning January 2018 for the first six months. Beginning July 2018, monthly payments of principal and interest are \$12,099.

COLORADO DEPARTMENT OF LOCAL AFFAIRS – LOAN

On December 2, 2005, the District received a loan in the amount of \$80,000 from the Colorado Department of Local Affairs. The interest rate is 5% and the loan is for a term of 20 years with the first payment due September 1, 2007. The loan has funded improvements at the District’s domestic wastewater plant. This loan has a \$0 balance as of December 31, 2022.

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

	Principal	Interest	Total
2023	\$ 136,584	\$ 57,209	\$ 193,793
2024	141,085	52,708	193,793
2025	145,817	48,580	194,397
2026	150,791	43,001	193,792
2027	855,848	37,774	893,622
2028	53,491	-	55,491
Total	\$ 1,483,616	\$ 239,272	\$ 1,724,888

UNITED STATES DEPARTMENT OF AGRICULTURE – LOANS

The District entered into a contract dated September 23, 2019 with the United States Department of Agriculture for a \$1,855,000 loan. The contract calls for the loan proceeds to be received as reimbursement of expenses incurred during completion of the wastewater collection system improvements project. The loan is repayable over 40 years at an interest rate of 2.125% with final payment due in 2063. Payments of \$5,751 are made monthly with repayments beginning June 2023.

The annual requirements to amortize the loan payable as of December 31, 2022 is as follows:

	Principal	Interest	Total
2023	\$ 23,177	\$ 22,831	\$ 46,008
2024	30,381	38,631	69,012
2025	31,032	37,980	69,012
2026	31,698	37,314	69,012
2027	32,379	36,633	69,012
2028-2032	172,617	172,443	345,060
2033-2037	191,950	153,110	345,060
2038-2042	213,447	131,613	345,060
2043-2047	237,352	107,708	345,060
2048-2052	263,935	81,125	345,060
2053-2057	293,494	51,566	345,060
2058-2062	326,364	18,696	345,060
2063	7,173.00	-	7,173
Total	\$ 1,855,000	\$ 889,610	\$ 2,744,610

The District entered into a contract dated February 16, 2021 with the United States Department of Agriculture for a \$2,161,000 loan. The contract calls for the loan proceeds to be received as reimbursement of expenses incurred during completion of the wastewater collection system improvements project. The loan is repayable over 40 years at an interest rate of 1.250% with final payment due in 2063. Payments of \$5,727 are made monthly with repayments beginning June 2023.

The annual requirements to amortize the loan payable as of December 31, 2022 is as follows:

CENTER SANITATION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2022

	Principal	Interest	Total
2023	\$ 30,177	\$ 15,639	\$ 45,816
2024	42,331	26,393	68,724
2025	42,863	25,861	68,724
2026	43,402	25,322	68,724
2027	43,947	24,777	68,724
2028-2032	228,165	115,455	343,620
2033-2037	242,872	100,748	343,620
2038-2042	258,527	85,093	343,620
2043-2047	275,192	68,428	343,620
2048-2052	292,931	50,689	343,620
2053-2057	311,813	31,807	343,620
2058-2062	331,913	11,707	343,620
2063	16,868	28	16,896
Total	\$ 2,161,000	\$ 581,948	\$ 2,742,948

NOTE 7 TABOR EMERGENCY RESERVE

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The Amendment is complex and subject to judicial interpretation. The District believes it is in compliance with the requirements of the amendment.

Fiscal year spending and revenue limits are determined based on the prior years' spending adjusted for inflation and local growth. During 2005 the voters of the District approved a measure, which allows the District to retain and spend revenue in excess of the limit.

The amendment also requires that Emergency Reserves be established. These reserves must be at least 3 percent of fiscal year spending. This Emergency Reserve has been presented as a restricted net position in the Statement of Net Position. The entity is not allowed to use the Emergency Reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

NOTE 8 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There have been no significant reductions in insurance coverage. Settled claims from these risks have not exceeded commercial insurance coverage for the current year or the three prior years.

NOTE 9 COMMITMENTS AND CONTINGENCIES

Construction Project

During 2023, the District will continue work on the wastewater collection system improvements project. The project is funded by a State of Colorado Department of Local Affairs grant for \$1,000,000, a USDA loan of \$1,855,000, a USDA loan of \$2,161,000 and a USDA Grant for \$7,775,000. The anticipated total cost of the project is \$12,791,000. Construction costs incurred through December 31, 2022 were \$12,611,520. Construction will be completed in May 2023.

CENTER SANITATION DISTRICT
SUPPLEMENTARY INFORMATION

CENTER SANITATION DISTRICT
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL -PROPRIETARY FUND - NON GAAP
For the Year Ended December 31, 2022

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
OPERATING REVENUE				
User Fees	\$ 355,000	\$ 355,000	\$ 345,803	\$ (9,197)
Lease Revenue	193,793	193,793	116,811	(76,982)
Miscellaneous	-	-	699	699
Total Operating Revenues	548,793	548,793	463,313	(85,480)
OPERATING EXPENSES				
Administration	61,820	61,820	88,237	(26,417)
System Maintenance	177,302	177,302	290,548	(113,246)
Plant Maintenance	102,500	102,500	108,649	(6,149)
Sludge Removal Reserve	141,400	141,400	95	141,305
Total Operating Expenses	483,022	483,022	487,529	(4,507)
OPERATING INCOME (LOSS)	65,771	65,771	(24,216)	(89,987)
NON-OPERATING REVENUES (EXPENSES)				
Property Taxes	-	-	31,616	31,616
Specific Ownership Taxes	31,874	31,874	3,409	(28,465)
Grant Revenue	8,000,000	8,000,000	3,906,595	(4,093,405)
Capital Improvements	(8,000,000)	(8,000,000)	(3,944,959)	11,944,959
Loan Principal	(142,882)	(142,882)	(158,512)	(15,630)
Interest Revenue	-	-	250	250
Interest Income From Leases	-	-	76,978	76,978
Interest and Other Expense	(71,835)	(71,835)	(64,707)	7,128
Total Non-Operating Revenues (Expenses)	(182,843)	(182,843)	(149,330)	7,923,431
Net Income (Loss) - Budget Basis	(117,072)	(117,072)	(173,546)	7,833,444
Add: Loan Principal			158,512	
Add: Capital Improvements			3,944,959	
Less: Depreciation Expense			(136,900)	
CHANGE IN NET POSITION			3,793,025	
NET POSITION, Beginning of Year	408,733	408,733	6,600,321	6,191,588
Prior Period Adjustment			52,472	
NET POSITION, Beginning of Year Restated			6,652,793	
NET POSITION, End of Year	\$ 291,661	\$ 291,661	\$ 10,445,818	\$ 10,154,157

CENTER SANITATION DISTRICT
SINGLE AUDIT SECTION

CENTER SANITATION DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Number</i>	<i>Pass-through Grantor and Number</i>	<i>Federal Expenditures(\$)</i>
U.S. Department of Agriculture Water and Waste Disposal Systems for Rural Communities	10.760		\$ 3,710,799
U.S. Department of the Interior Minerals Leasing Act	15.437	Colorado Department of Local Affairs, EIAF 8887	<u>195,796</u>
<i>Total Expenditures of Federal Awards</i>			<u><u>\$ 3,906,595</u></u>

CENTER SANITATION DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented where available. The District did not elect to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance for the year ended December 31, 2022. In addition, the District did not pass-through federal funds to subrecipients.

NOTE 2: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Center Sanitation District (the District) under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Center Sanitation District
Center, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the major fund of Center Sanitation District (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 24, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control described in the accompanying schedule of findings and questioned costs, as Finding 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Certified Public Accountants

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com

District's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Wall, Smith, Bateman Inc." in a cursive script.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

July 24, 2023

**INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**



**Wall,
Smith,
Bateman Inc.**

To the Board of Directors
Center Sanitation District
Center, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Center Sanitation District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended December 31, 2022. The District’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance.) Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Center Sanitation District, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Center Sanitation District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Center Sanitation District’s federal programs.

Certified Public Accountants

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Center Sanitation District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Center Sanitation District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Center Sanitation District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Center Sanitation District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Center Sanitation District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal

program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Wall, Smith, Bateman Inc." in a cursive style.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

July 24, 2023

**CENTER SANITATION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified that are **not** considered to be material weakness(es)? yes X none reported
- Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are **not** considered to be material weakness(es)? yes X none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.760	Water and Waste Disposal Systems for Rural Communities

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee? yes X no

Section II – Financial Statement Findings

**Finding 2022-001: Internal Control Over Financial Reporting
(Repeat of Finding 2021-001, 2020-001, 2019-001, 2018-001 and 2017-001)**

Type of finding: Internal Control (material weakness)

Criteria: A system of internal controls includes the design, documentation, and monitoring of control activities over the application of accounting principles, non-routine transactions, implementation of new Government Accounting Standards Board (GASB) accounting standards, and financial statement preparation.

Condition: The District has not implemented complete system of internal controls to prevent or detect and correct financial misstatements related to implementation of GASB standards, year-end reporting, and nonroutine transactions.

**CENTER SANITATION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022**

Cause: The District did not perform adequate review processes to properly adjust year-end accruals, to ensure accurate classification of amounts recorded in the financial statements, and to properly identify and implement new GASB accounting standards.

Effect: Audit adjustments were proposed to correctly state the District's financial statements in accordance with generally accepted accounting principles at December 31, 2022.

Recommendation: The District should strengthen its internal controls with adopted policies and procedures to continue to improve existing reconciliation and monitoring processes.

Management's Response: See corrective action plan.

Section III – Federal Award Findings and Questioned Costs

None

**CENTER SANITATION DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2022**

Section II – Financial Statement Findings

**Finding 2021-001: Internal Control Over Financial Reporting
(Repeat of Finding 2020-001, 2019-001, 2018-001, and 2017-001)**

Type of finding: Internal Control (material weakness)

Condition: The District does not have a complete system of internal control to prevent or detect and correct misstatements related to outstanding cash reconciling items, year-end reporting, and nonroutine transactions.

Status: Not Implemented. (See Finding 2022-001.)



CENTER SANITATION DISTRICT

PO BOX 400, CENTER, CO 81125
719-850-8922
jbeiriger@center.k12.co.us

CORRECTIVE ACTION PLAN

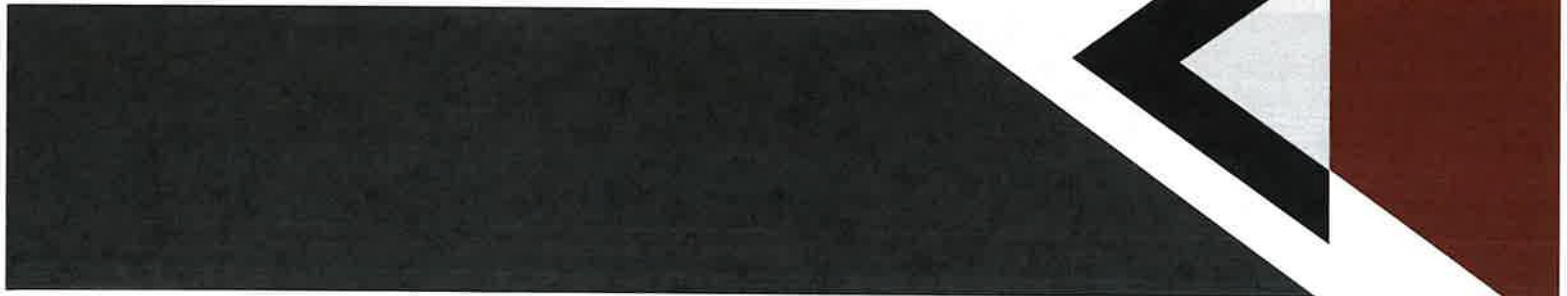
Oversight Agency: U.S. Department of Agriculture

Center Sanitation District respectfully submits the following corrective action plan for the year ended December 31, 2022.

Independent Accountants: Wall, Smith, Bateman Inc.
Certified Public Accountants
3001 Adcock Circle
Alamosa, CO 81101

Audit period: Year ended December 31, 2022

The findings from the December 31, 2022 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section I of the schedule, Summary of Auditors' Results, does not include findings and is not addressed.



Section II – Financial Statement Findings

Finding 2022-001: Internal Control Over Financial Reporting

(Repeat of Finding 2021-001, 2020-001, 2019-001, 2018-001, and 2017-001)

Type of finding: Internal Control (material weakness)

Recommendation: The District should strengthen its internal controls with adopted policies and procedures to continue to improve existing reconciliation and monitoring processes.

Action Taken: The district will work on going through the yearend adjustments better. Making sure that prior year accruals are reversed and current years are correct. Rebecca will work with JJ looking over the day to day and monthly invoices to be paid. The copies of the actual checks are also being sent to the board members within their packets to review giving them more information. JJ will also work with Wall, Smith and Bateman to continue support and education.

If the U.S. Department of Agriculture has questions regarding this plan, please call the responsible party listed below.

Sincerely yours,

J.J. Beiriger

Janet J. Beiriger
District Clerk

Center Sanitation District