

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT: Salt Creek Sanitation District
ADDRESS: 1421 Laredo
Pueblo, CO 81006
CONTACT PERSON: Ted T Lopez
PHONE: (719)545-6045
MAIL:
FAX:

For the Year Ended
12/31/16
or fiscal year ended:

22,360.00

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: Theodore F Lopez
TITLE: Owner
FIRM NAME (if applicable): Ahora Tax & Bookkeeping
ADDRESS: 207 W. Northern Avenue, Pueblo, CO 81004-3107
PHONE: (719)542-2500
DATE PREPARED: 3/21/2017
(must be prepared prior to board approval)

PREPARER (SIGNATURE REQUIRED)

Theodore F Lopez

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



PROPRIETARY
(CASH OR BUDGETARY BASIS)



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RECEIVED

By Justin L. Smith at 11:39 am, Apr 06, 2017

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Property	\$	
2-2	Specific ownership	\$	
2-3	Sales and use	\$	
2-4	Other (specify):	\$	
2-5	Licenses and permits	\$	
2-6	Intergovernmental Grants	\$	
2-7	Conservation Trust Funds (Lottery)	\$	
2-8	Highway Users Tax Funds (HUTF)	\$	
2-9	Other (specify):	\$	
2-10	Charges for services	\$	23,317
2-11	Fines and forfeits	\$	1,199
2-12	Special assessments	\$	
2-13	Investment income	\$	
2-14	Charges for utility services	\$	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$	
2-16	Lease proceeds	\$	
2-17	Developer Advances received (should agree with line 4-4)	\$	
2-18	Proceeds from sale of capital assets	\$	
2-19	Fire and police pension	\$	
2-20	Donations	\$	
2-21	Other (specify): Interest Income	\$	891
2-22		\$	
2-23		\$	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$	25,407

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$	3,665
3-2	Salaries	\$	
3-3	Payroll taxes	\$	
3-4	Contract services	\$	
3-5	Employee benefits	\$	
3-6	Insurance	\$	1,436
3-7	Accounting and legal fees	\$	2,730
3-8	Repair and maintenance	\$	10,973
3-9	Supplies	\$	
3-10	Utilities and telephone	\$	4,690
3-11	Fire/Police	\$	
3-12	Streets and highways	\$	
3-13	Public health	\$	
3-14	Culture and recreation	\$	
3-15	Utility operations	\$	
3-16	Capital outlay	\$	
3-17	Debt service principal (should agree with Part 4)	\$	
3-18	Debt service interest	\$	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$	
3-20	Repayment of Developer Advance Interest	\$	
3-21	Contribution to pension plan (should agree to line 7-2)	\$	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$	
3-23	Other (specify): Bank Error (Inadvertent Withdrawal)	\$	500
3-24		\$	
3-25		\$	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	23,994

TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-1	Does the entity have outstanding debt? <i>If Yes, please attach a copy of the entity's Debt Repayment Schedule.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input type="checkbox"/>	<input type="checkbox"/>

	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? \$ - Date the debt was authorized:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8	Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9	Does the entity have a certified Mill Levy? If yes: Please provide the following mills levied for the year reported: Bond Redemption General/Other TOTAL	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 44,546	
5-2	Certificates of deposit	\$ 167,661	
	Total Cash Deposits		\$ 212,207
5-3	Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 212,207

Please answer the following questions by marking in the appropriate boxes

		Yes	No	N/A
5-4	Are the entity's investments legal in accordance with Section 24-75-601, et seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

no, MUST use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

		Yes	No	
6-1	Does the entity have capital assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6-3	Complete the following capital assets table:			
		Balance - beginning of the year	Additions (Must be included in Part 3)	
			Deletions	
			Year-End Balance	
	Land	\$ 20,500	\$ -	\$ 20,500
	Buildings	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 598,495	\$ -	\$ 598,495
	Furniture and fixtures	\$ 140	\$ -	\$ 140
	Construction In Progress (CIP)	\$ -	\$ -	\$ -
	Other (explain): Computer	\$ 1,001	\$ -	\$ 1,001
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ (589,538)	\$ (1,160)	\$ (590,698)
	TOTAL	\$ 30,598	\$ (1,160)	\$ 29,438

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

		Yes	No
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 questions by marking in the appropriate boxes.

		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the current year 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 for the year reported:

Fund Name	Budgeted Expenditures
Administrative	\$ 16,800
System Maintenance & Operation	\$ 40,000
Contingency	\$ 19,000

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Yes No

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.

no, MUST explain:

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

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: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district? Yes No

Please indicate what services the entity provides:

10-4 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:

Blende Sanitation District: Provide conduit/piping system to transport sanitary effluent to city waste water treatment plant; provide billing & service fee collection services

10-5 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:

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

How is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$100,000 or less must have an application prepared by a person skilled in governmental accounting, completed to the best of their knowledge and is accurate and true. Additional pages if needed.

Print the names of ALL current governing board members below.

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

Board Member 1	Print Board Member's Name	I <u>Joe Archuleta</u> , attest 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><i>Joe Archuleta</i></u> Date: <u>March 23, 2017</u> My term Expires: <u>MAY 5, 2018</u>
Board Member 2	Print Board Member's Name	I <u>Jovita Chavez</u> , attest 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><i>Jovita Chavez</i></u> Date: <u>March 23, 2017</u> My term Expires: <u>MAY 5, 2020</u>
Board Member 3	Print Board Member's Name	I <u>Manuel Espinosa</u> , attest 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><i>Manuel Espinosa</i></u> Date: <u>March 23, 2017</u> My term Expires: <u>MAY 5, 2020</u>
Board Member 4	Print Board Member's Name	I <u>Edward Gutierrez</u> , attest 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><i>Edward Gutierrez</i></u> Date: <u>March 23, 2017</u> My term Expires: <u>MAY 5, 2018</u>
Board Member 5	Print Board Member's Name	I <u>Ted T Lopez</u> , attest 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><i>Ted T Lopez</i></u> Date: <u>March 23, 2017</u> My term Expires: <u>MAY 5, 2020</u>
Board Member 6	Print Board Member's Name	I _____, attest 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: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____

**Original Signatures
Verified by**

Justin L. Smith



SALT CREEK SANITATION DISTRICT

BUDGET FOR 2016

JANUARY 1 - DECEMBER 31, 2016

	2016 PROPOSED
BEGINNING GENERAL RESERVE FUND	\$ 117,800
BEGINNING RESTRICTED FUND	\$ 90,000
ESTIMATED RECEIPTS	
SEWER SERVICE CHARGES	\$ 27,000
SEWER TAP FEES	
INTEREST	\$ 1,200
SHUT-OFF VALVE SALES	
RECOVERY OF CERTIFICATIO FEES/PENALTIES	\$ 1,500
OTHER	
ESTIMATED DRAW ON RESERVES	\$ 46,100
TOTAL	\$ 75,800.
ESTIMATED EXPENSES	
ADMINISTRATION	\$ 6,000 -
SEWER CLEANNG & MAINTAINENCE	\$ 25,000 -
SEWER LIFT STATIONS	\$ 9,000
INSURANCE & BONDS	\$ 4,800 -
PROFESSIONA L & TECHNICAL SERVICES	\$ 6,000 -
UTILITES/ ELECTRIC POWER	\$ 6,000 -
CONTINGENCY	\$ 19,000
TOTAL	\$ 75,800
ENDING BALANCE GEN. RESRVE FUND	\$ 71,700
ENDING BALANCE RESTRICTED FUND	\$ 90,000

RESOLUTION FOR EXEMPTION FROM AUDIT

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

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2016
FOR THE SALT CREEK SANITATION DISTRICT, STATE OF COLORADO.**

WHEREAS the **Board of Directors** of the **Salt Creek Sanitation District** wishes to claim an exemption from the audit requirements fo Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., state that any local government wher neither revenues nor expenditures exceed five hundred 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 revenue nor expenditures for **Salt Creek Sanitation District** exceeded \$100,000 for Fiscal Year 2016, and

WHEREAS, an application for exemption from audit for **Salt Creek Sanitation District** has been prepared by **Ahora Tax & Bookkeeping**, a person skilled in governmental accounting, and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the **Board of Directors** of the **Salt Creek Sanitation District** that the application for exemption from audit for **Salt Creek Sanitation District** for Fiscal Year ended December 31, 2016, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Salt Creek Sanitation District**; 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 **Salt Creek Sanitation District** for the fiscal year ended December 31, 2016.

ADOPTED THIS 23RD day of March, A.D. 2017.

Joe Archuleta, (Term expires; May 3, 2018)

Jovita Chavez (Term expires: May 5, 2020)

Manuel Espinoza (Term expires: May 5, 2020)

Edward Gutierrez (May expires: May 3, 2018)

Fed T. Lopez (May 5, 2020)