

# SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

Chicago Creek Sanitation District
PO Box 634
Idaho Springs, CO 80452
Sheri Karner
303-567-2855
ccsd_103@yahoo.com

For the Year Ended  
12/31/18  
or fiscal year ended:

**CONTACT PERSON  
PHONE  
EMAIL  
FAX**

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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED**

Sheri Karner
Business Manager
PO Box 634 - Idaho Springs, CO 80452
303-567-2855
3/18/2019

*Sheri Karner*

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

<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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RECEIVED

April 1, 2019 Office  
of the State Auditor

**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.

2-1	<b>Taxes:</b>	<b>Property</b> (report mills levied in Question 10-6)	\$	6,611
2-2		<b>Specific ownership</b>	\$	377
2-3		<b>Sales and use</b>	\$	-
2-4		<b>Other (specify):</b>	\$	-
2-5	<b>Licenses and permits</b>		\$	-
2-6	<b>Intergovernmental:</b>	<b>Grants</b>	\$	-
2-7		<b>Conservation Trust Funds (Lottery)</b>	\$	-
2-8		<b>Highway Users Tax Funds (HUTF)</b>	\$	-
2-9		<b>Other (specify):</b>	\$	-
2-10	<b>Charges for services</b>		\$	58,539
2-11	<b>Fines and forfeits</b>		\$	-
2-12	<b>Special assessments</b>		\$	499
2-13	<b>Investment income</b>		\$	1,926
2-14	<b>Charges for utility services</b>		\$	12,120
2-15	<b>Debt proceeds</b>	(should agree with line 4-4, column 2)	\$	-
2-16	<b>Lease proceeds</b>		\$	-
2-17	<b>Developer Advances received</b>	(should agree with line 4-4)	\$	-
2-18	<b>Proceeds from sale of capital assets</b>		\$	-
2-19	<b>Fire and police pension</b>		\$	-
2-20	<b>Donations</b>		\$	-
2-21	<b>Other (specify): Payment on Liens</b>		\$	6,476
2-22			\$	-
2-23			\$	-
2-24			\$	-

\$86,548

**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.

3-1	<b>Administrative</b>		\$	1,260
3-2	<b>Salaries</b>		\$	-
3-3	<b>Payroll taxes</b>		\$	-
3-4	<b>Contract services</b>		\$	7,600
3-5	<b>Employee benefits</b>		\$	-
3-6	<b>Insurance</b>		\$	1,554
3-7	<b>Accounting and legal fees</b>		\$	2,450
3-8	<b>Repair and maintenance</b>		\$	-
3-9	<b>Supplies</b>		\$	914
3-10	<b>Utilities and telephone</b>		\$	904
3-11	<b>Fire/Police</b>		\$	-
3-12	<b>Streets and highways</b>		\$	-
3-13	<b>Public health</b>		\$	-
3-14	<b>Culture and recreation</b>		\$	-
3-15	<b>Utility operations</b>		\$	42,419
3-16	<b>Capital outlay</b>		\$	-
3-17	<b>Debt service principal</b>	(should agree with Part 4)	\$	-
3-18	<b>Debt service interest</b>		\$	-
3-19	<b>Repayment of Developer Advance Principal</b>	(should agree with line 4-4)	\$	-
3-20	<b>Repayment of Developer Advance Interest</b>		\$	-
3-21	<b>Contribution to pension plan</b>	(should agree to line 7-2)	\$	-
3-22	<b>Contribution to Fire &amp; Police Pension Assoc.</b>	(should agree to line 7-2)	\$	-
3-23	<b>Other (specify): Line Maintenance</b>		\$	8,458
3-24			\$	-
3-25			\$	-
3-26			\$	-

\$65,559

- 4-1 Does the entity have outstanding debt?  
If Yes, please attach a copy of the entity's Debt Repayment Schedule.
- 4-2 Is the debt repayment schedule attached? If no, MUST explain:
- 4-3 Is the entity current in its debt service payments? If no, MUST explain:
- 4-4

General obligation bonds  
Revenue bonds  
Notes/Loans  
Leases  
Developer Advances  
Other (specify):  
TOTAL

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-

\*must tie to prior year ending balance

- 4-5 Does the entity have any authorized, but unissued, debt?  
If yes: How much?    
Date the debt was authorized: \$ -
- 4-6 Does the entity intend to issue debt within the next calendar year?  
If yes: How much?
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?  
If yes: What is the amount outstanding?    
\$ -
- 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? \$ -

5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$	109,421
5-2	Certificates of deposit	\$	23,815
		\$	133,236

5-3	Governmental Investment Pool	\$	86,244
		\$	-
		\$	-
		\$	-
		\$	86,244
		\$	219,480

- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?
- 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.)?

- 6-1 Does the entity have capital 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:

6-3

Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 155,234	\$ -	\$ 9,314	\$ 145,920
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
	\$ 155,234	\$ -	\$ 9,314	\$ 145,920

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

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$ -

- 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.?

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

General Fund	\$ 156,450

**9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X.**

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.

**10-1 Is this application for a newly formed governmental entity?**

If yes: **Date of formation:**

**10-2 Has the entity changed its name in the past or current year?**

If yes: **Please list the NEW name & PRIOR name:**

**10-3 Is the entity a metropolitan district?**    
**Please indicate what services the entity provides:**

**10-4 Does the entity have an agreement with another government to provide services?**

If yes: **List the name of the other governmental entity and the services provided:**  
 City of Idaho Springs treats the sewage transported through the Sanitation District's collection line.

**10-5 Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during**

If yes: **Date Filed:**

**10-6 Does the entity have a certified Mill Levy?**

If yes: **Please provide the following mills levied for the year reported (do not report \$ amounts):**

Bond Redemption mills	-
General/Other mills	4.398
Total mills	4.398



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

### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing 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.

I Alfred Brown, 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 Alfred Brown  
Date: 3-23-2019  
My term Expires: 2022

I Michael Morris, 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 Michael Morris  
Date: 3/25/19  
My term Expires: 2020

I Steve Swanson, 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 Steve Swanson  
Date: 3/25/19  
My term Expires: 2020

I Glen Straub, 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: \_\_\_\_\_

I Chris Gould, 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 Chris Gould  
Date: 3/25/2019  
My term Expires: 2022

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: \_\_\_\_\_

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: \_\_\_\_\_