

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Salt Creek Sanitation District
1421 Laredo Street
Pueblo, CO 81006

For the Year Ended
12/31/19
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Ted T Lopez
(719)545-6045

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

Theodore F Lopez
Accountant
Ahora Tax & Bookkeeping
207 W Northern Avenue, Pueblo, CO 81004-3107
(719)542-2500
26-Mar-20

P

RECEIVED

Office of the State Auditor
April 1, 2020

PREPARER (SIGNATURE REQUIRED)



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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

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
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2-1	Taxes:	Property	(report mills levied in Question 10-6)	\$	-	space to provide any necessary explanations
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			\$	19,736	
2-11	Fines and forfeits			\$	1,400	
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	Interest			\$	1,289	
2-22	Other (Payment in Error)			\$	357	
2-23	Other (Reimburse Bank Fees)			\$	90	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE			\$	22,872	

PART 3 - EXPENDITURES/EXPENSES

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	\$ 5,134	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 1,200	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,596	
3-7	Accounting and legal fees	\$ 3,618	
3-8	Repair and maintenance	\$ 9,106	

3-9	Supplies		\$	-
3-10	Utilities and telephone		\$	2,641
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	Refund of Sewer Service Fee		\$	127
3-24			\$	-
3-25			\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES			\$ 23,422

If 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? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input type="checkbox"/>
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">N/A</div>	<input type="checkbox"/>	<input type="checkbox"/>

4-4 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

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

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?		
	Date the debt was authorized:		
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	How much?		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	What is the amount outstanding?		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
	What are the annual lease payments?		

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	\$ 43,302	
5-2	Certificates of deposit	\$ 168,621	
Total Cash Deposits			\$ 211,923
Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
Total Investments			\$ -
Total Cash and Investments			\$ 211,923

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.?
- 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 use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

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

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

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	\$ 598,496	\$ -	\$ -	\$ 598,496
Furniture and fixtures	\$ 140	\$ -	\$ -	\$ 140
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Computer	\$ 1,001	\$ -	\$ 1,001	\$ -
Accumulated Depreciation	\$ (592,846)	\$ -	\$ 1,045	\$ (593,891)
TOTAL	\$ 27,291	\$ -	\$ 2,046	\$ 25,245

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.

- 7-1 Does the entity have an "old hire" firemen's pension plan? Yes No
- 7-2 Does the entity have a volunteer firemen's pension plan? Yes No

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	\$ -

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.?
<input style="width: 550px; height: 25px;" type="text"/> | <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 style="width: 550px; height: 40px;" type="text"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

Fund Name	Budgeted Expenditures/Expenses
Administrative	\$ 21,200
System Operation & Maintenance	\$ 37,000
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)]?
<small>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.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

If 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?

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:

Blende Sanitation District provides account billing and collections services; provides a system for

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	-
Total mills	-

Board Member 2	Print Board Member's Name Jovita Chavez	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>Jovita Chavez</u> Date: <u>MARCH 27, 2020</u> My term Expires: <u>MAY 5, 2020</u>
Board Member 3	Print Board Member's Name Manuel Espinoza	I <u>MANUEL ESPINOZA</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>Manuel Espinoza</u> Date: <u>MARCH 27, 2020</u> My term Expires: <u>MAY 5, 2020</u>
Board Member 4	Print Board Member's Name Edward Gutierrez	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>Edward Gutierrez</u> Date: <u>MARCH 27, 2020</u> My term Expires: <u>MAY 3, 2022</u>
Board Member 5	Print Board Member's Name Ted T Lopez	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>Ted T Lopez</u> Date: <u>MARCH 27, 2020</u> My term Expires: <u>MAY 5, 2020</u>
Board Member 6	Alfonso Naranjo	I <u>ALFONSO NARANJO</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>Alfonso Naranjo</u> Date: <u>MARCH 27, 2020</u> My term Expires: <u>MAY 3, 2022</u>

SALT CREEK SANITATION DISTRICT
1421 LAREDO
PUEBLO, CO 81006
(719)545-6045

Resolution for Exemption from Audit
2019

Resolution: 2020-05

Whereas, the Board of Directors of the Salt Creek Sanitation District wishes to claim exemption from the audit requirements of Section 29-1-603, CRS; and

Whereas, Section 29-1-604, CRS, states that any local government where 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, CRS, and

Whereas, neither revenue nor expenditures for Salt Creek Sanitation District exceed \$100,000 for the fiscal year 2019; and


Whereas, application fro exemption from audit for Salt Creek Sanitation District has been prepared by Theodore F. Lopez, 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 the fiscal year ended December 31, 2019, 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, 2019.

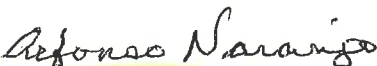
Adopted this **27th** day of **March, 2020**.

Jovita M. Chavez (Term Exp: May 5, 2020)


Manuel Espinoza (Term Exp: May 5, 2020)


Edward Gutierrez (Term Exp: May 3, 2022)


Ted T. Lopez (Term Exp: May 5, 2020)


Alfonso Naranjo (Term Exp: May 3, 2022)