




1221 W. Mineral Avenue, Suite 202  
Littleton, CO 80120

 303-734-4800

 303-795-3356

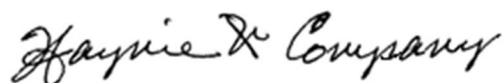
 [www.HaynieCPAs.com](http://www.HaynieCPAs.com)

Central Clear Creek Sanitation District  
Board of Directors  
P.O. Box 162  
Dumont, CO 80436

Management is responsible for the accompanying financial statements and other financial information of Central Clear Creek Sanitation District as of and for the year ended December 31, 2023, included in the accompanying Application for Exemption from Audit (the Form). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements and other financial information included in the Form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements or other information included in the Form.

The Form is presented in accordance with the requirements of the State of Colorado's Office of the State Auditor (State Auditor) and is not intended to be a complete financial statement presentation of Central Clear Creek Sanitation District in accordance with accounting principles generally accepted in the United States of America. As a result, the Form may not be suitable for another purpose.

This report is intended solely for the information and use of Central Clear Creek Sanitation District and the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.



Haynie & Company  
Littleton, Colorado

March 14, 2024

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

## FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

### EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting. Approval for an exemption from audit is granted only upon the review by the OSA.

### READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

### POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hottopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

### CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?

If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy

--of--

- Have you included a resolution?
- Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
- Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

[Click here to go to the portal](#)

### FILING METHODS

**WEB PORTAL:** Register and submit your Applications at our web portal:

<https://apps.leg.co.gov/osa/lq> For faster processing the web portal is the preferred method for submission

**MAIL:** Office of the State Auditor

Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

**Please Note:** The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

Email: [osa.lg@colleg.gov](mailto:osa.lg@colleg.gov) or Phone: 303-869-3000

### QUESTIONS?

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

### IMPORTANT!

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Central Clear Creek Sanitation District  
PO Box 162  
Dumont, CO 80436

For the Year Ended  
12/31/2023  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Carmen Barker  
303-944-1913  
Carmen@aaaoperations.com

## CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:

Christine McLeod

TITLE

Partner

FIRM NAME (if applicable)

Haynie & Company

ADDRESS

1221 West Mineral Avenue, #202, Littleton, CO 80120

PHONE

303-734-4800

RELATIONSHIP TO ENTITY

Independent CPA

**PREPARER (SIGNATURE REQUIRED)**

**DATE PREPARED**

**See accompanying compilation report.**

**See accompanying compilation report.**

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES

NO

If Yes, date filed:

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		Fund*	Fund*		
	<b>Assets</b>				
1-1	Cash & Cash Equivalents	\$ -	\$ -	\$ 239,233	
1-2	Investments	\$ -	\$ -	\$ 232,884	
1-3	Receivables	\$ -	\$ -	\$ 18,980	
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ 132,003	
1-5	Property Tax Receivable	\$ -	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ 623,100	
1-7		\$ -	\$ -	\$ 3,973,990	
1-8		\$ -	\$ -	\$ -	
1-9		\$ -	\$ -	\$ -	
1-10		\$ -	\$ -	\$ -	
1-11		\$ -	\$ -	\$ 4,597,090	
	<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	Deferred Outflows of Resources:				
1-12	[specify...]	\$ -	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	\$ -	
1-14		\$ -	\$ -	\$ -	
1-15		\$ -	\$ -	\$ -	
	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,597,090</b>	
	<b>Liabilities</b>				
1-16	Accounts Payable	\$ -	\$ -	\$ 7,256	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	\$ -	
1-18	Unearned Revenue	\$ -	\$ -	\$ 3,675	
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	\$ 3,240	
1-21		\$ -	\$ -	\$ 14,171	
1-22		\$ -	\$ -	\$ 2,086,792	
1-23		\$ -	\$ -	\$ -	
1-24		\$ -	\$ -	\$ -	
1-25		\$ -	\$ -	\$ -	
1-26		\$ -	\$ -	\$ -	
1-27		\$ -	\$ -	\$ 2,100,963	
	<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	Deferred Inflows of Resources:				
1-28	Deferred Property Taxes	\$ -	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	\$ 131,139	
1-30		\$ -	\$ -	\$ 131,139	
	<b>TOTAL DEFERRED INFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Fund Balance</b>				
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ 1,887,198	
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	\$ 15,307	
1-34	Committed [specify...]	\$ -	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	\$ 75,317	
1-36	Unassigned:	\$ -	\$ -	\$ 387,166	
1-37		\$ -	\$ -	\$ -	
	<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,364,988</b>	
1-38		\$ -	\$ -	\$ -	
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,597,090</b>	

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 10-6)	\$ -	\$ -	Property (include mills levied in Question 10-6)	\$ 130,211	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 8,931	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	\$ -	\$ -	<b>Add lines 2-1 through 2-7</b>	\$ 139,142	\$ -	
	<b>TOTAL TAX REVENUE</b>	\$ -	\$ -	<b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 237,969	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 11,986	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 10,000	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	\$ -	\$ -	<b>Add lines 2-8 through 2-23</b>	\$ 399,097	\$ -	
	<b>TOTAL REVENUES</b>	\$ -	\$ -	<b>TOTAL REVENUES</b>	\$ -	\$ -	
<b>Other Financing Sources</b>							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-29	<b>Add lines 2-25 through 2-28</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-28</b>	\$ -	\$ -	
	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	
2-30	<b>Add lines 2-24 and 2-29</b>	\$ -	\$ -	<b>Add lines 2-24 and 2-29</b>	\$ 399,097	\$ -	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 399,097	\$ -	
<b>GRAND TOTALS</b>					<b>GRAND TOTALS</b>		
					\$ -	\$ -	\$ 399,097

**IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 -STOP.** You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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# PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Governmental Funds		Description	Proprietary/Fiduciary Funds	
	Fund*	Fund*		Fund*	Fund*
<b>Expenditures</b>					
3-1	\$ -	\$ -	General Government	\$ 19,486	\$ -
3-2	\$ -	\$ -	Judicial	\$ -	\$ -
3-3	\$ -	\$ -	Law Enforcement	\$ -	\$ -
3-4	\$ -	\$ -	Fire	\$ 87,443	\$ -
3-5	\$ -	\$ -	Highways & Streets	\$ -	\$ -
3-6	\$ -	\$ -	Solid Waste	\$ 9,577	\$ -
3-7	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ 25,024	\$ -
3-8	\$ -	\$ -	Health	\$ 18,776	\$ -
3-9	\$ -	\$ -	Culture and Recreation	\$ 8,435	\$ -
3-10	\$ -	\$ -	Transfers to other districts	\$ 43,567	\$ -
3-11	\$ -	\$ -	Other [specify...]:	\$ -	\$ -
3-12	\$ -	\$ -		\$ 4,603	\$ -
3-13	\$ -	\$ -		\$ -	\$ -
3-14	\$ -	\$ -	Capital Outlay	\$ -	\$ -
	\$ -	\$ -	Debt Service	\$ -	\$ -
3-15	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 84,445	\$ -
3-16	\$ -	\$ -	Interest	\$ 23,092	\$ -
3-17	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -
3-21	\$ -	\$ -		\$ -	\$ -
3-22	\$ -	\$ -	<b>Add lines 3-1 through 3-21</b>	\$ 324,448	\$ -
			<b>TOTAL EXPENDITURES</b>		\$ 324,448
3-23	\$ -	\$ -	Interfund Transfers (In)	\$ -	\$ -
3-24	\$ -	\$ -	Interfund Transfers Out	\$ -	\$ -
3-25	\$ -	\$ -	Other Expenditures (Revenues):	\$ 177,390	\$ -
3-26	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-27	\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -
3-28	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-29	\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ 84,445	\$ -
3-29			<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ (92,945)	\$ -
3-30	\$ -	\$ -	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ -	\$ -
	\$ -	\$ -	Line 2-29, less line 3-22, less line 3-29	\$ (18,297)	\$ -
3-31	\$ -	\$ -	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -
3-32	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ 2,383,285	\$ -
3-33	\$ -	\$ -	Fund Balance, December 31	\$ -	\$ -
	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -
	\$ -	\$ -	This total should be the same as line 1-37.	\$ 2,364,988	\$ -
<b>IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP - You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.</b>					

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Please use this space to provide any explanations or comments:

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

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

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 2,171,237	\$ -	\$ 84,445	\$ 2,086,792
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,171,237</b>	<b>\$ -</b>	<b>\$ 84,445</b>	<b>\$ 2,086,792</b>

**\*\*Subscription Based Information Technology Arrangements** \*Must agree to prior year-end balance

- 4-5 Please answer the following questions by marking the appropriate boxes. YES  NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?

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 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? \$ \_\_\_\_\_

## 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	\$ 239,233	
5-2 Certificates of deposit	\$ -	\$ 239,233
<b>TOTAL CASH DEPOSITS</b>		

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

COLOTRUST	\$ 232,884	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		\$ 232,884
<b>TOTAL CASH AND INVESTMENTS</b>		\$ 472,117

- 5-3 Please answer the following question by marking in the appropriate box YES  NO  N/A

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

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, **MUST** explain: YES  NO

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

Please use this space to provide any explanations or comments:

YES  NO

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

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions*	Deletions	Year-End Balance
Land	\$ 16,990	\$ -	\$ -	\$ 16,990
Buildings	\$ 5,845,221	\$ -	\$ -	\$ 5,845,221
Machinery and equipment	\$ 138,672	\$ -	\$ -	\$ 138,672
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,849,503)	\$ (177,390)	\$ -	\$ (2,026,893)
<b>TOTAL</b>	<b>\$ 4,151,380</b>	<b>\$ (177,390)</b>	<b>\$ -</b>	<b>\$ 3,973,990</b>

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

## PART 7 - PENSION INFORMATION

YES  NO

7-1 Does the entity have an "old hire" firefighters' pension plan?   
 7-2 Does the entity have a volunteer firefighters' pension plan?   
 If yes: Who administers the plan?

Please use this space to provide any explanations or comments:

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

**PART 8 - BUDGET INFORMATION**

Please answer the following question by marking in the appropriate box

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

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Wastewater Fund	\$ 441,348
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments:

**PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)**

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(6)]? 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.

Please use this space to provide any explanations or comments:

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

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

If yes:

Date of formation:

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

If Yes: NEW name

PRIOR name

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

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

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

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

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

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

Bond Redemption mills	16.192
General/Other mills	3.391
<b>Total mills</b>	<b>19.583</b>

- 10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain. YES  NO  N/A

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

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>		<b>Notes</b>
Unrestricted Cash & Investments	\$	472,117	Unrestricted Fund Balan	-	Total Tax Revenue	-
Current Liabilities	\$	14,171	Total Fund Balance	-	Revenue Paying Debt Service	-
Deferred Inflow	\$	131,139	PY Fund Balance	-	Total Revenue	-
			Total Revenue	-	Total Debt Service Principal	-
			Total Expenditures	-	Total Debt Service Interest	-
					Total Assets	-
					Total Liabilities	-
<b>Governmental</b>			Interfund In	-		
Total Cash & Investments	\$		Interfund Out	-	<b>Enterprise Funds</b>	
Transfers In	\$		<b>Proprietary</b>	-	Net Position	2,364,988
Transfers Out	\$		- Current Assets	623,100	PY Net Position	2,383,285
Property Tax	\$		- Deferred Outflow	-	<b>Government-Wide</b>	
Debt Service Principal	\$		- Current Liabilities	14,171	Total Outstanding Debt	2,086,792
Total Expenditures	\$		- Deferred Inflow	131,139	Authorized but Unissued	-
Total Developer Advances	\$		- Cash & Investments	472,117	Year Authorized	1/0/1900
Total Developer Repayments	\$		- Principal Expense	84,445		

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES  NO

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

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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

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

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

1	<b>John F Wilson</b>	<p>Full Name</p> <p>I, <b>John F Wilson</b>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>John F Wilson (Oct 10, 2024 07:35 MDT)</u> Date: October 8, 2024</p> <p>My term Expires: 2027</p>
2	<b>Jessica Warren</b>	<p>Full Name</p> <p>I, <b>Jessica Warren</b>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>Jessica Warren (Oct 8, 2024 17:49 MDT)</u> Date: October 8, 2024</p> <p>My term Expires: 2025</p>
3	<b>Timothy King</b>	<p>Full Name</p> <p>I, <b>Timothy King</b>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>Timothy King (Oct 9, 2024 13:46 MDT)</u> Date: October 8, 2024</p> <p>My term Expires: 2025</p>
4	<b>Shane Ball</b>	<p>Full Name</p> <p>I, <b>Shane Ball</b>, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed <u>Shane Ball (Oct 8, 2024 20:46 MDT)</u> Date: October 8, 2024</p> <p>My term Expires: 2027</p>
5		<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
6		<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>
7		<p>I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.</p> <p>Signed _____ Date: _____</p> <p>My term Expires: _____</p>

# RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

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

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2022 FOR THE Central Clear Creek Sanitation District, STATE OF COLORADO,

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

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty 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 revenues nor expenditures for Central Clear Creek Sanitation District exceeded \$750,000 for Fiscal Year 2023; and

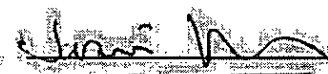



WHEREAS, an application for exemption from audit for Central Clear Creek Sanitation District has been prepared by Haynie & Company, an independent accountant with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Central Clear Creek Sanitation District that the application for exemption from audit for Central Clear Creek Sanitation District for the Fiscal Year ended December 31, 2023, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Central Clear 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 Central Clear Creek Sanitation District for the fiscal year ended December 31, 2023.

ADOPTED THIS 19th day of March, A.D. 2024.

  
President

Name (please print or type)	Date Term Expires	Signature
Jessica Warren	2025	
Timothy King	2025	
Shane Ball	2027	
John F Wilson	2027	












# 23CCCSD Audit Exemption10.08.24


Final Audit Report

2024-10-10

Created:	2024-10-08
By:	Carmen Doyle (ccarmenlee@aol.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGczG62NdsOSKBJFtSgYUazEhhKeQjD1

## "23CCCSD Audit Exemption10.08.24" History

-  Document created by Carmen Doyle (ccarmenlee@aol.com)  
2024-10-08 - 3:48:16 PM GMT
-  Document emailed to John F Wilson (jfw542@comcast.net) for signature  
2024-10-08 - 3:48:22 PM GMT
-  Document emailed to Jessica Warren (jesstob@wmconnect.com) for signature  
2024-10-08 - 3:48:22 PM GMT
-  Document emailed to Timothy King (mnttimmy@gmail.com) for signature  
2024-10-08 - 3:48:23 PM GMT
-  Document emailed to Shane Ball (alanball80452@msn.com) for signature  
2024-10-08 - 3:48:23 PM GMT
-  Email viewed by John F Wilson (jfw542@comcast.net)  
2024-10-08 - 6:31:19 PM GMT
-  Email viewed by Jessica Warren (jesstob@wmconnect.com)  
2024-10-08 - 11:48:18 PM GMT
-  Document e-signed by Jessica Warren (jesstob@wmconnect.com)  
Signature Date: 2024-10-08 - 11:49:00 PM GMT - Time Source: server
-  Email viewed by Timothy King (mnttimmy@gmail.com)  
2024-10-09 - 0:23:17 AM GMT
-  Email viewed by Shane Ball (alanball80452@msn.com)  
2024-10-09 - 2:45:10 AM GMT
-  Document e-signed by Shane Ball (alanball80452@msn.com)  
Signature Date: 2024-10-09 - 2:46:05 AM GMT - Time Source: server

 Document e-signed by Timothy King (mnttimmy@gmail.com)

Signature Date: 2024-10-09 - 7:46:44 PM GMT - Time Source: server

 Email viewed by John F Wilson (jfw542@comcast.net)

2024-10-10 - 1:34:42 PM GMT

 Document e-signed by John F Wilson (jfw542@comcast.net)

Signature Date: 2024-10-10 - 1:35:28 PM GMT - Time Source: server

 Agreement completed.

2024-10-10 - 1:35:28 PM GMT