APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT	Salt Creek Sanitation District	For the Year Ended 12/31/24 or fiscal year ended:
ADDRESS	c/o 207 W Northern Avenue	
	Pueblo, CO 81004-3107	
CONTACT PERSON	Theodore F Lopez	
PHONE	(719)542-2500	
EMAIL	tlopezcoyotenet@outlook.com	

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	Accountant
FIRM NAME (if applicable)	Ahora Tax & Bookkeeping
ADDRESS	207 W Northern Avenue, Pueblo CO 81006
PHONE	(719)542-2500

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED (No exemption shall be granted prior to the close of said fiscal year)
Theodore F Lopez	May 22, 2025

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 - REVENUES

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 the nearest dollar	Please use this space to provide any necessary explanations
2-1	Taxes:	Property (report mills levied in question 10-7)	$ -	
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		$ 21,172	
2-11	Fines and forfeits		$ 1,315	
2-12	Special assessments		$ -	
2-13	Investment income		$ -	
2-14	Charges for utility services		$ -	
2-15	Debt proceeds	(should agree to table 4-4, column 'Issued during year')	$ -	
2-16	Lease proceeds		$ -	
2-17	Developer Advances received	(should agree to table 4-4, column 'Issued during year')	$ -	
2-18	Proceeds from sale of capital assets		$ -	
2-19	Fire and police pension		$ -	
2-20	Donations		$ -	
2-21	Other (specify):		$ -	
2-22	Sewer Connection Fee		$ 900	
2-23	Interest Income		$ 2,230	
2-24				
2-25			$ -	
2-26	(add lines 2-1 through 2-25)	TOTAL REVENUES	$ 25,617	

PART 3 - EXPENDITURES/EXPENSES

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 the nearest dollar	Please use this space to provide any necessary explanations
3-1	Administrative		$ 6,103	
3-2	Salaries		$ -	
3-3	Payroll taxes		$ -	
3-4	Contract services		$ -	
3-5	Employee benefits		$ -	
3-6	Insurance		$ 1,808	
3-7	Accounting and legal fees		$ 2,523	
3-8	Repair and maintenance		$ 63,847	
3-9	Supplies		$ -	
3-10	Utilities and telephone		$ 3,060	
3-11	Fire/Police		$ -	
3-12	Streets and highways		$ -	
3-13	Public health		$ -	
3-14	Capital outlay		$ -	
3-15	Utility operations		$ -	
3-16	Culture and recreation		$ -	
3-17	Debt service principal	(should agree to table 4-4, column 'Retired during year')	$ -	
3-18	Debt service interest		$ -	
3-19	Repayment of Developer Advance Principal	(should agree to table 4-4, column 'Retired during year')	$ -	
3-20	Repayment of Developer Advance Interest		$ -	
3-21	Contribution to pension plan		$ -	
3-22	Contribution to Fire & Police Pension Assoc.		$ -	
3-23	Other (specify):		$ -	
3-24	Consulting Fee		$ 1,301	
3-25	Spare/Backup Electric Motor		$ -	
3-26			$ -	
3-27			$ -	
3-28	(add lines 3-1 through 3-27)	TOTAL EXPENDITURES/EXPENSES	$ 78,641	

If TOTAL REVENUES (Line 2-26) or TOTAL EXPENDITURES (Line 3-28) 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 'No' is checked, skip to question 4-5)* *(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)*	☐	☑
4-2	Is the debt repayment schedule attached? If no, MUST explain below:	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain below:	☐	☐

4-4 Please complete the following debt schedule, if applicable:
(please only include principal amounts)
(enter all amounts 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	$ -	$ -	$ -	$ -
Lease & SBITA** Liabilities [GASB 87 & 96]	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

**Subscription-Based Information Technology Arrangements

*Must agree to prior year-end balance

	Please answer the following questions by marking the appropriate boxes.	Yes	No
4-5	Does the entity have any authorized but unissued debt as of its fiscal year-end?	☐	☑
	How much? $ -		
	Date the debt was authorized:		
NEW 4-6	Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	☐	☐
If yes:	How much? $ -		
	Date of the most recent Service Plan:		
4-7	Does the entity intend to issue debt within the next calendar year?	☐	☐
If yes:	How much? $ -		
4-8	Does the entity have debt that has been refinanced that it is still responsible for?	☐	☐
If yes:	What is the amount outstanding? $ -		
4-9	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 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

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	$ 15,682	
5-2	Certificates of deposit	$ 153,762	
	TOTAL CASH DEPOSITS		$ 169,444
5-3	Investments (if investment is a mutual fund, please list underlying investments):		
		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 169,444

	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.)?	☑	☐	☐

Part 5 - If no, MUST use this space to provide any explanations

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.	Yes	No
6-1 Does the entity have capital assets? *(If 'No' is checked, skip the rest of Part 6)*	☐	☐
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

Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions^	Deletions	Year-End Balance
Land	$ 20,500	$ -	$ -	$ 20,500
Buildings	$ -		$ -	$ -
Machinery and equipment	$ 598,496	$ 11,172	$ -	$ 609,668
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -		$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Leased & SBITA Right-to-Use Assets	$ -	$ -	$ -	$ -
Other (explain): Computer	$ 1,001	$ -	$ -	$ 1,001
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	$ (597,026)	$ (2,371)	$ -	$ (599,397)
TOTAL	$ 22,971	$ 8,801	$ -	$ 31,772

*Must agree to prior year-end balance

^Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed

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" firefighters' pension plan?	☐	☐
7-2 Does the entity have a volunteer firefighters' pension plan?	☐	☐

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?	$ -

Part 7 - 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:	☑	☐	☐
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 appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Administrative	$5,220.00
System Operation	$77,500.00
Contingency	$20,000.00

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)]?	☑	☐

Note. An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.

Part 9 - If no, MUST use this space to provide any explanations

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:		
	Please list the PRIOR name:		
10-3	Is the entity a metropolitan district?	☐	☑
10-4	Please indicate what services the entity provides:		
10-5	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: Billing & Pmt Collection Svcs; Piping system to transport effluent to Treatment Plant.		
10-6	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.]	☐	☑
If yes:	Date filed:		
10-7	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	-

		Yes	No	N/A
10-8	If the entity is a Title 32 Special District formed 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.	☐	☐	☐

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

PART 11 - GOVERNING BODY APPROVAL

	Please answer the following question by marking in the appropriate box.	Yes	No
11-1	If you plan to submit this form electronically, have you read the Electronic Signature Policy?	☐	☐

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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 two 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.

Print or type the names of ALL members of current governing body below.
A MAJORITY of the members of the governing body must sign below.

Board Member 1	**Board Member's Name:**	Jovita Chavez
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature Jovita Chavez
	My term expires: May 4, 2027	Date 5-25-25
Board Member 2	**Board Member's Name:**	Manuel Espinoza
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature Manuel Espinoza
	My term expires: May 4, 2027	Date 5-25-25
Board Member 3	**Board Member's Name:**	Felix Gallegos
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature Felix Gallegos
	My term expires: May 1, 2029	Date 5-25-25
Board Member 4	**Board Member's Name:**	Edward Gutierrez
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature Ed Gutierrez
	My term expires: May 1, 2029	Date 5-25-25
Board Member 5	**Board Member's Name:**	Laura Heckhausen
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature Laura Heckhausen
	My term expires: May 4, 2027	Date 5/25/25
Board Member 6	**Board Member's Name:**	
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature
	My term expires:	Date
Board Member 7	**Board Member's Name:**	
	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	Signature
	My term expires:	Date

RESOLUTION FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2024 FOR THE SALT CREEK SANITATION DISTRICT, STATE OF COLORADO.

Resolution 2025-02

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

WHEREAS, Section 29-1-604, C.R.S., state 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, C.R.S., and

WHEREAS, neither revenue nor expenditures for **SALT CREEK SANITATION DISTRICT** exceeded $100,000 for Fiscal Year 2024, 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, 2024, 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, 2024.

ADOPTED THIS 22nd day of May, A.D. 2025.

Jovita Chavez (Terms expires: May 4, 2027)

Manuel Espinoza (Term expires: May 4, 2027)

Felix Gallegos (Term expires: May 1, 2029)

Edward Gutierrez (Term expires: May 1, 2029)

Laura Heckhausen (Term expires: May 4, 2027)