

APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM

NAME OF GOVERNMENT: Fairway Pines Sanitation District
ADDRESS: 2233 East Main Street
Montrose, CO 81401

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

CONTACT PERSON: Judy Wind
PHONE: 970-249-1805 ext. 10
EMAIL: judyw@busloption.com
FAX: 970-249-8421

2159.00

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: Donald R. Moreland
TITLE: CPA
FIRM NAME (if applicable): Donald R. Moreland & Associates, P.C.
ADDRESS: 1675 East Niagara Road, Montrose, Colorado 81401
PHONE: 970-249-3424
DATE PREPARED: 2-22-17
(Must be Completed prior to Board approval)
RELATIONSHIP TO ENTITY: Independent accountant

PREPARER (SIGNATURE REQUIRED)

Donald R. Moreland

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:

P

RECEIVED

By Justin L. Smith at 2:27 pm, Apr 04, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds				Proprietary/Fiduciary Funds				Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Description	Enterprise Fund	Fund*		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$	- \$	Cash & Cash Equivalents	\$	206,628	\$	-
1-2	Investments	\$	- \$	Investments	\$	-	\$	-
1-3	Receivables	\$	- \$	Receivables	\$	10,146	\$	-
1-4	Due from Other Entities or Funds	\$	- \$	Due from Other Entities or Funds	\$	541	\$	-
	All Other Assets (specify)			Other Current Assets	\$	74,102	\$	-
1-5		\$	- \$	Total Current Assets	\$	291,415	\$	-
1-6		\$	- \$	Capital Assets, net (from Part 6-)	\$	998,732	\$	-
1-7		\$	- \$	Other Long Term Assets (specify)	\$	-	\$	-
1-8		\$	- \$		\$	-	\$	-
1-9		\$	- \$		\$	-	\$	-
1-10		\$	- \$		\$	-	\$	-
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	- \$	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	1,290,147	\$	-
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	- \$	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	8,100	\$	-
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	- \$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	1,298,247	\$	-
Liabilities				Liabilities				
1-14	Accounts Payable	\$	- \$	Accounts Payable	\$	-	\$	-
1-15	Accrued Payroll and Related Liabilities	\$	- \$	Accrued Payroll and Related Liabilities	\$	-	\$	-
1-16	Accrued Interest Payable	\$	- \$	Accrued Interest Payable	\$	1,336	\$	-
1-17	Due to Other Entities or Funds	\$	- \$	Due to Other Entities or Funds	\$	-	\$	-
1-18	All Other Current Liabilities	\$	- \$	All Other Current Liabilities	\$	-	\$	-
1-19	TOTAL CURRENT LIABILITIES	\$	- \$	TOTAL CURRENT LIABILITIES	\$	1,336	\$	-
1-20	All Other Liabilities (specify)	\$	- \$	Proprietary Debt Outstanding (from Part 4-4)	\$	224,250	\$	-
1-21		\$	- \$	Other Liabilities (specify)	\$	-	\$	-
1-22		\$	- \$		\$	-	\$	-
1-23		\$	- \$		\$	-	\$	-
1-24		\$	- \$		\$	-	\$	-
1-25		\$	- \$		\$	-	\$	-
1-26		\$	- \$		\$	-	\$	-
1-27		\$	- \$		\$	-	\$	-
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	- \$	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$	225,586	\$	-
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	- \$	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	74,102	\$	-
Fund Balance				Net Position				
1-30	Nonspendable Prepaid	\$	- \$	Net Investment in Capital Assets	\$	774,482	\$	-
1-31	Nonspendable Inventory	\$	- \$					
1-32	Restricted (specify)	\$	- \$	Emergency Reserves	\$	11,000	\$	-
1-33	Committed (specify)	\$	- \$	Other Designations/Reserves	\$	54,999	\$	-
1-34	Assigned (specify)	\$	- \$	Restricted	\$	-	\$	-
1-35	Unassigned	\$	- \$	Undesignated/Unreserved/Unrestricted	\$	158,078	\$	-
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	- \$	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$	998,559	\$	-
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	- \$	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	1,298,247	\$	-

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*	
Tax Revenue				Tax Revenue			
2-1	Property	\$	- \$	- Property	\$ 74,107	\$	-
2-2	Specific Ownership	\$	- \$	- Specific Ownership	\$ 7,325	\$	-
2-3	Sales and Use Tax	\$	- \$	- Sales and Use Tax	\$	- \$	-
2-4	Other Tax Revenue (specify):	\$	- \$	- Other Tax Revenue (specify):	\$	- \$	-
2-5		\$	- \$	- Interest on taxes	\$ 925	\$	-
2-6		\$	- \$		\$	- \$	-
2-7		\$	- \$		\$	- \$	-
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$	- \$	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 82,357	\$	-
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	\$ 72,035	\$	-
2-17	Rental Income	\$	- \$	- Rental Income	\$	- \$	-
2-18	Fines and Forfeits	\$	- \$	- Fines and Forfeits	\$	- \$	-
2-19	Interest/Investment Income	\$	- \$	- Interest/Investment Income	\$ 870	\$	-
2-20	Tap Fees	\$	- \$	- Tap Fees	\$	- \$	-
2-21	Developer Advances	\$	- \$	- Developer Advances	\$	- \$	-
2-22	All Other (specify):	\$	- \$	- All Other (specify): Collection fees	\$ 582	\$	-
2-23		\$	- \$	- Elective solar credits	\$ 879	\$	-
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	- \$	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 156,723	\$	-
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$	- \$	- Debt Proceeds	\$	- \$	-
2-26	Proceeds from Sale of Capital Assets	\$	- \$	- Proceeds from Sale of Capital Assets	\$	- \$	-
2-27	Other (specify):	\$	- \$	- Other (specify):	\$	- \$	-
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	- \$	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$	- \$	-
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	- \$	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 156,723	\$	-

GRAND TOTALS

\$ 156,723

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.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

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*	
3-1	Expenditures			Expenditures			
3-1	General Government	\$	- \$	General Operating & Administrative	\$	4,404 \$	
3-2	Judicial	\$	- \$	Salaries	\$	- \$	
3-3	Law Enforcement	\$	- \$	Payroll Taxes	\$	- \$	
3-4	Fire	\$	- \$	Contract Services	\$	34,825 \$	
3-5	Highways & Streets	\$	- \$	Employee Benefits	\$	- \$	
3-6	Solid Waste	\$	- \$	Insurance	\$	2,555 \$	
3-7	Contributions to Fire & Police Pension Assoc.	\$	- \$	Accounting and Legal Fees	\$	7,563 \$	
3-8	Health	\$	- \$	Repair and Maintenance	\$	484 \$	
3-9	Culture and Recreation	\$	- \$	Supplies	\$	1,578 \$	
3-10	Other (specify):	\$	- \$	Utilities	\$	4,110 \$	
3-11		\$	- \$	Contributions to Fire & Police Pension Assoc.	\$	- \$	
3-12		\$	- \$	Other (specify)	\$	- \$	
3-13		\$	- \$	Schedule attached	\$	9,323 \$	
3-14	Capital Outlay	\$	- \$	Capital Outlay	\$	11,298 \$	
	Debt Service			Debt Service			
3-15	Principal	\$	- \$	Principal	\$	65,000 \$	
3-16	Interest	\$	- \$	Interest	\$	20,278 \$	
3-17	Bond Issuance Costs	\$	- \$	Bond Issuance Costs	\$	2,700 \$	
3-18	Developer Principal Repayments	\$	- \$	Developer Principal Repayments	\$	- \$	
3-19	Developer Interest Repayments	\$	- \$	Developer Interest Repayments	\$	- \$	
3-20	All Other (specify):	\$	- \$	All Other (specify):	\$	- \$	
3-21		\$	- \$		\$	- \$	
3-22	Add lines 3-1 through 3-21	\$	- \$	Add lines 3-1 through 3-21	\$	164,116 \$	
	TOTAL EXPENDITURES	\$	- \$	TOTAL EXPENDITURES	\$	164,116 \$	
3-23	Interfund Transfers (In)	\$	- \$	Net Interfund Transfers (In)	\$	- \$	
3-24	Interfund Transfers Out	\$	- \$	Net Interfund Transfers Out	\$	- \$	
3-25	Other Expenditures (Revenues):	\$	- \$	Depreciation	\$	38,971 \$	
3-26		\$	- \$	Other Financing Sources (Uses) (from line 2-26)	\$	- \$	
3-27		\$	- \$	Capital Outlay (from line 3-14)	\$	11,298 \$	
3-28		\$	- \$	Debt Principal (from line 3-15)	\$	65,000 \$	
3-29	(Add lines 3-23 through 3-28)	\$	- \$	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$	37,327 \$	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	- \$	TOTAL GAAP RECONCILING ITEMS	\$	37,327 \$	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 3-29, less line 3-22, plus line 3-29	\$	- \$	Line 3-28, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$	29,934 \$	
3-31	Fund Balance, January 1 from December 31 prior year report	\$	- \$	Net Position, January 1 from December 31 prior year report	\$	968,625 \$	
3-32	Prior Period Adjustment (MUST explain)	\$	- \$	Prior Period Adjustment (MUST explain)	\$	- \$	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32	\$	- \$	Line 3-30 plus line 3-31	\$	998,559 \$	
	This total should be the same as line 1-36.	\$	- \$	This total should be the same as line 1-36.	\$	998,559 \$	

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.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES

NO

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?	☒	☐	
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	Please complete the following debt schedule, if applicable: (please only include principal amounts)			
		Outstanding at beginning of year	Issued during year	Retired during year
	General obligation bonds:	\$ 289,250	\$ -	\$ 65,000
	Revenue bonds:	\$ -	\$ -	\$ -
	Notes/Loans:	\$ -	\$ -	\$ -
	Leases:	\$ -	\$ -	\$ -
	Developer Advances:	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -
	TOTAL	\$ 289,250	\$ -	\$ 65,000
				\$ 224,250

Please answer the following questions by marking the appropriate boxes.

YES

NO

4-5	Does the entity have any authorized, but unissued, debt?	☐	☒	
	How much?	\$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?	☐	☒	
	How much?	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	☐	☒	
	What is the amount outstanding?	\$ -		
4-8	Does the entity have any lease agreements?	☐	☒	
	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?	\$ -		
4-9	Does the entity have a certified mill levy?	☒	☐	
	Please provide the following mills levied for the year reported:			
	Bond Redemption:	34941.00		
	General/Other:	0.00		
	TOTAL	34941.00		

PART 5 - CASH AND INVESTMENTS

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

AMOUNT

TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 206,626		
5-2	Certificates of deposit	\$ -		
	TOTAL CASH DEPOSITS		\$ 206,626	
	Investments (if investment is a mutual fund, please list underlying investments):			
		\$ -		
5-3		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 206,626	

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:	☒	☐	☐

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box	YES	NO	
6-1 Does the entity have capitalized assets?	☒	☐	Please use this space to provide any explanations or comments:
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 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)		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:		Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land		\$ 200,055	\$ -	\$ -	\$ 200,055
Buildings		\$ -	\$ -	\$ -	\$ -
Machinery and equipment		\$ 9,134	\$ 2,000	\$ -	\$ 11,134
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ 1,290,436	\$ 9,298	\$ -	\$ 1,299,734
Construction in Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (473,220)	\$ (38,971)	\$ -	\$ (512,191)
TOTAL		\$ 1,026,405	\$ (27,673)	\$ -	\$ 998,732

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	
7-1 Does the entity have an "old hire" firemen's pension plan?	☐	☒	Please use this space to provide any explanations or comments:
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.):	\$	-	
TOTAL	\$	-	

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

	\$	-	
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PART 12 - GOVERNING BODY APPROVAL

Below 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 \$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.

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.

Print Board Member's Name

Board Member 1

Alan Abrahamson

I, Alan Abrahamson, 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.

Signed [Signature]

Date: 3/15/17

My term Expires: May 31, 2020

Print Board Member's Name

Board Member 2

Paul Stashick

I, Paul Stashick, 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.

Signed _____

Date: _____

My term Expires: May 31, 2018

Print Board Member's Name

Board Member 3

Tony Girard

I, Tony Girard, 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.

Signed [Signature]

Date: 3/15/17

My term Expires: May 31, 2018

Print Board Member's Name

Board Member 4

Glen Yoder

I, Glen Yoder, 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.

Signed _____

Date: _____

My term Expires: May 31, 2020

Print Board Member's Name

Board Member 5

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.

Signed _____

Date: _____

My term Expires: _____

Print Board Member's Name

Board Member 6

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.

Signed _____

Date: _____

My term Expires: _____

Print Board Member's Name

Board Member 7

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.

Signed _____

Date: _____

My term Expires: _____

PART 12 - GOVERNING BODY APPROVAL

Below 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 \$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.

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.

	Print Board Member's Name		
Board Member 1	Alan Abrahamson	I, Alan Abrahamson, 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. Signed _____ My term Expires: May 31, 2020	Date: _____
Board Member 2	Paul Stashick	I, Paul Stashick, 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. Signed _____ My term Expires: May 31, 2018	Date: <u>MAY 31, 2018</u>
Board Member 3	Tony Girard	I, Tony Girard, 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. Signed _____ My term Expires: May 31, 2018	Date: _____
Board Member 4	Glen Yoder	I, Glen Yoder, 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. Signed _____ My term Expires: May 31, 2020	Date: _____
Board Member 5		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. Signed _____ My term Expires: _____	Date: _____
Board Member 6		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. Signed _____ My term Expires: _____	Date: _____
Board Member 7		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. Signed _____ My term Expires: _____	Date: _____

**Original Signatures
Verified by**

Justin L. Smith



FAIRWAY PINES SANITATION DISTRICT
APPLICATION FOR EXEMPTION FROM AUDIT
For the year ended December 31, 2016

OPERATING STATEMENT - PROPRIETARY AND FIDUCIARY FUNDS

EXPENDITURES - OTHER:

Bank and bond charges	\$ 150
Equipment rent	350
Directors' fees	1,350
Dues	643
Office	546
Compliance monitoring and testing	2,753
Freight	279
Discharge permits	1,430
Postage and delivery	329
Treasurer's fees	<u>1,493</u>
	<u>\$9,323</u>

BOND DEBT SERVICE

Fairway Pines Sanitation District General Obligation Bonds, Series 2000

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/26/2000					
12/01/2000			24,488.02	24,488.02	24,488.02
06/01/2001			29,385.63	29,385.63	
12/01/2001			29,385.63	29,385.63	58,771.26
06/01/2002			29,385.63	29,385.63	
12/01/2002	30,000	5.500%	29,385.63	59,385.63	88,771.26
06/01/2003			28,560.63	28,560.63	
12/01/2003	30,000	5.650%	28,560.63	58,560.63	87,121.26
06/01/2004			27,713.13	27,713.13	
12/01/2004	30,000	5.750%	27,713.13	57,713.13	85,426.26
06/01/2005			26,850.63	26,850.63	
12/01/2005	35,000	5.850%	26,850.63	61,850.63	88,701.26
06/01/2006			25,826.88	25,826.88	
12/01/2006	35,000	6.000%	25,826.88	60,826.88	86,653.76
06/01/2007			24,776.88	24,776.88	
12/01/2007	35,000	6.050%	24,776.88	59,776.88	84,553.76
06/01/2008			23,718.13	23,718.13	
12/01/2008	40,000	6.150%	23,718.13	63,718.13	87,436.26
06/01/2009			22,488.13	22,488.13	
12/01/2009	40,000	6.250%	22,488.13	62,488.13	84,976.26
06/01/2010			21,238.13	21,238.13	
12/01/2010	45,000	6.350%	21,238.13	66,238.13	87,476.26
06/01/2011			19,809.38	19,809.38	
12/01/2011	45,000	6.500%	19,809.38	64,809.38	84,618.76
06/01/2012			18,346.88	18,346.88	
12/01/2012	50,000	7.125%	18,346.88	68,346.88	86,693.76
06/01/2013			16,565.63	16,565.63	
12/01/2013	55,000	7.125%	16,565.63	71,565.63	88,131.26
06/01/2014			14,606.25	14,606.25	
12/01/2014	60,000	7.125%	14,606.25	74,606.25	89,212.50
06/01/2015			12,468.75	12,468.75	
12/01/2015	60,000	7.125%	12,468.75	72,468.75	84,937.50
06/01/2016			10,331.25	10,331.25	
12/01/2016	65,000	7.125%	10,331.25	75,331.25	85,662.50
06/01/2017			8,015.63	8,015.63	
12/01/2017	70,000	7.125%	8,015.63	78,015.63	86,031.26
06/01/2018			5,521.88	5,521.88	
12/01/2018	75,000	7.125%	5,521.88	80,521.88	86,043.76
06/01/2019			2,850.00	2,850.00	
12/01/2019	80,000	7.125%	2,850.00	82,850.00	85,700.00
	880,000		761,406.92	1,641,406.92	1,641,406.92

DONALD R. MORELAND & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Fairway Pines Sanitation District
Montrose, Colorado 81401

The accompanying Application for Exemption from Audit of the Fairway Pines Sanitation District as of December 31, 2016 was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it.

Donald R. Moreland & Associates, P.C.

Montrose, Colorado
February 22, 2017