

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT ADDRESS
Penrose Sanitation District
PO Box 57
Penrose, CO 81240

CONTACT PERSON
Nanette Wilson

PHONE
719-372-6868

EMAIL
wilsonexcavation@qwestoffice.net

FAX

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

2235.00

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: David Wancura CPA
TITLE Certified Public Accountant
FIRM NAME (if applicable) David Wancura CPA PC
ADDRESS 509 Greenwood Ave., Canon City, CO 81212
PHONE 719-269-9306
DATE PREPARED
(Must be prepared prior to Board approval) 3/6/2017

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)



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RECEIVED

By Justin L. Smith at 2:32 pm, Apr 04, 2017

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	
2-1	Ta Property	\$	-
2-2	Specific ownership	\$	-
2-3	Sales and use	\$	-
2-4	Other (specify):	\$	-
2-5	Licenses and permits	\$	-
2-6	Intergovernment Grants	\$	-
2-7	Conservation Trust Funds (Lottery)	\$	-
2-8	Highway Users Tax Funds (HUTF)	\$	-
2-9	Other (specify):	\$	-
2-10	Charges for services	\$	-
2-11	Fines and forfeits	\$	-
2-12	Special assessments	\$	-
2-13	Investment income	\$	486
2-14	Charges for utility services	\$	71,727
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	Other (specify):	\$	-
2-22		\$	-
2-23		\$	-
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$	72,212

Please use this space to provide any necessary explanations

PART 3 - EXPENDITURES

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	
3-1	Administrative	\$	4,978
3-2	Salaries	\$	9,737
3-3	Payroll taxes	\$	757
3-4	Contract services	\$	6,623
3-5	Employee benefits	\$	-
3-6	Insurance	\$	433
3-7	Accounting and legal fees	\$	3,586
3-8	Repair and maintenance	\$	835
3-9	Supplies	\$	3,565
3-10	Utilities and telephone	\$	5,745
3-11	Fire/Police	\$	-
3-12	Streets and highways	\$	-
3-13	Public health	\$	-
3-14	Culture and recreation	\$	-
3-15	Utility operations	\$	6,396
3-16	Capital outlay	\$	450
3-17	Debt service principal (should agree with Part 4)	\$	13,516
3-18	Debt service interest	\$	5,670
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	Other (specify):	\$	-
3-24		\$	-
3-25		\$	-
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$	62,290

Please use this space to provide any necessary explanations

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 checked="" type="checkbox"/>	<input type="checkbox"/>
4-2	Is the debt repayment schedule attached? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	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
4-4	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ 173,843	\$ -	\$ 13,516	\$ 160,327
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 173,843	\$ -	\$ 13,516	\$ 160,327

	Please answer the following questions by marking the appropriate boxes.	Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? \$ _____ Date the debt was authorized: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? \$ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-9	Does the entity have a certified Mill Levy? If yes: Please provide the following mills levied for the year reported: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Bond Redemption _____		-
	General/Other _____		-
	TOTAL		-

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	\$ 22,923	
5-2	Certificates of deposit	\$ 48,999	
	Total Cash Deposits		\$ 71,922
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		\$ -	
		\$ -	
		\$ -	
		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 71,922

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.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

		Yes	No
6-1	Does the entity have capital assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

		Balance - beginning of the year	Additions (Must be included in Part 3)	Deletions	Year-End Balance
6-3	Complete the following capital assets table:				
	Land	\$ 14,526	\$ -	\$ -	\$ 14,526
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ 461,622	\$ -	\$ -	\$ 461,622
	Furniture and fixtures	\$ 3,613	\$ 450	\$ -	\$ 4,063
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain): Infrastructure	\$ 430,109	\$ -	\$ -	\$ 430,109
	Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 909,870	\$ 450	\$ -	\$ 910,320

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.

		Yes	No
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7-2	Does the entity have a volunteer firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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?

\$ -

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:	<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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If yes: Please indicate the amount appropriated for each fund for the year reported:

Fund Name	Budgeted Expenditures
Enterprise	\$ 68,607

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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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.

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: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2	Has the entity changed its name in the past or current year? If yes: Please list the NEW name & PRIOR name: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> 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: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Please use this space to provide any explanations or comments:			

PART 11 - 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 \$100,000 or less must have an application prepared by a person skilled in 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.

Board Member 1	Print Board Member's Name Harold Lee Johnson	I <u>Harold Lee Johnson</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><i>Harold Lee Johnson</i></u> Date: <u>3/22/2017</u> My term Expires: <u>2018</u>
Board Member 2	Print Board Member's Name Patricia Meirhaeghe	I <u>Patricia Meirhaeghe</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><i>Patricia Meirhaeghe</i></u> Date: <u>3-20-2017</u> My term Expires: <u>2018</u>
Board Member 3	Print Board Member's Name Nanette Wilson	I <u>Nanette L. Wilson</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><i>Nanette L. Wilson</i></u> Date: <u>3-20-2017</u> My term Expires: <u>2018</u>
Board Member 4	Print Board Member's Name Gary Wilson	I <u>Gary V. Wilson</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><i>Gary V. Wilson</i></u> Date: <u>3-20-2017</u> My term Expires: <u>2018</u>
Board Member 5	Print Board Member's Name _____	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: _____
Board Member 6	Print Board Member's Name _____	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: _____
Board Member 7	Print Board Member's Name _____	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: _____

**Original Signatures
Verified by**

Justin L. Smith



EXHIBIT B

ENERGY/MINERAL IMPACT ASSISTANCE
LOAN TABLE

Project No.: 04792

Title: Penrose Sanitation District Sewer Loan

Loan Amount: \$142,622

Interest Rate: 5%

Term (Years): 20

First Payment Due Date: September 1, 2005

Pymt. #	Year	Payment	Principle	Interest	Extra Principle	Ending Balance
1	2005	\$11,492.04	\$3,716.97	\$7,755.07	\$0.00	\$134,889.00
2	2006	\$11,492.04	\$4,547.79	\$6,944.25	\$0.00	\$134,337.24
3	2007	\$11,492.04	\$4,775.18	\$6,716.86	\$0.00	\$129,561.00
4	2008	\$11,492.04	\$5,013.94	\$6,478.10	\$0.00	\$124,548.17
5	2009	\$11,492.04	\$5,264.63	\$6,227.41	\$0.00	\$119,283.44
6	2010	\$11,492.04	\$5,527.87	\$5,964.17	\$0.00	\$113,755.61
7	2011	\$11,492.04	\$5,804.20	\$5,687.78	\$0.00	\$107,951.35
8	2012	\$11,492.04	\$6,094.48	\$5,397.57	\$0.00	\$101,856.87
9	2013	\$11,492.04	\$6,399.20	\$5,092.84	\$0.00	\$95,457.67
10	2014	\$11,492.04	\$6,719.16	\$4,772.88	\$0.00	\$88,738.51
11	2015	\$11,492.04	\$7,055.12	\$4,436.93	\$0.00	\$81,683.39
12	2016	\$11,492.04	\$7,407.87	\$4,084.17	\$0.00	\$74,275.52
13	2017	\$11,492.04	\$7,778.27	\$3,713.78	\$0.00	\$66,497.25
14	2018	\$11,492.04	\$8,167.13	\$3,324.86	\$0.00	\$58,329.07
15	2019	\$11,492.04	\$8,573.54	\$2,916.50	\$0.00	\$49,755.53
16	2020	\$11,492.04	\$9,004.32	\$2,487.73	\$0.00	\$40,751.21
17	2021	\$11,492.04	\$9,454.53	\$2,037.51	\$0.00	\$31,296.68
18	2022	\$11,492.04	\$9,927.26	\$1,564.78	\$0.00	\$21,368.42
19	2023	\$11,492.04	\$10,423.63	\$1,068.42	\$0.00	\$10,944.80
20	2024	\$11,492.04	\$10,944.80	\$547.24	\$0.00	\$0.00

CCPLRF LOAN

**EXHIBIT C
WATER POLLUTION CONTROL REVOLVING FUND
DISADVANTAGED COMMUNITIES LOAN PROGRAM
LOAN REPAYMENT SCHEDULE**

PENROSE SANITATION DISTRICT, COLORADO, ACTING BY AND THROUGH ITS WATER ACTIVITY ENTERPRISE

On or before the first of each date, commencing on November 1, 2009 the
Governmental Agency shall pay the amount set forth below:

LOAN DATE:	8/1/08
LOAN AMOUNT:	\$128,000
INTEREST RATE:	1.750%
TERM (YEARS):	20

INTEREST DATE: 08/01/09

PAYMENT DATES	PAYMENT	PRINCIPAL	REMAINING PRINCIPAL	CALCULATED INTEREST	INTEREST ALLOCATION FOR AUTHORITY PURPOSES ONLY	
					INTEREST	ADMIN. FEE
			\$128,000.00			
11/01/09	\$1,903.22	\$1,343.22	\$126,656.78	\$660.00	60.00	500.00
05/01/10	\$3,847.24	\$2,738.89	\$123,917.79	\$1,108.25	159.25	950.00
11/01/10	\$3,847.24	\$2,762.86	\$121,154.83	\$1,084.28	134.28	950.00
05/01/11	\$3,847.24	\$2,787.14	\$118,367.69	\$1,060.10	110.10	950.00
11/01/11	\$3,847.24	\$2,811.52	\$115,556.17	\$1,036.72	85.72	950.00
05/01/12	\$3,847.24	\$2,836.12	\$112,720.05	\$1,013.12	61.12	950.00
11/01/12	\$3,847.24	\$2,860.84	\$109,859.11	\$989.30	36.30	900.00
05/01/13	\$3,847.24	\$2,885.67	\$106,973.14	\$965.27	11.27	900.00
11/01/13	\$3,847.24	\$2,911.23	\$104,061.91	\$941.01	86.01	850.00
05/01/14	\$3,847.24	\$2,936.70	\$101,125.21	\$916.54	60.54	800.00
11/01/14	\$3,847.24	\$2,962.39	\$98,162.82	\$891.85	34.85	800.00
05/01/15	\$3,847.24	\$2,988.32	\$95,174.50	\$866.92	8.92	800.00
11/01/15	\$3,847.24	\$3,014.46	\$92,160.04	\$841.78	82.78	750.00
05/01/16	\$3,847.24	\$3,040.84	\$89,119.20	\$816.40	56.40	700.00
11/01/16	\$3,847.24	\$3,067.46	\$86,051.74	\$790.79	70.79	700.00
05/01/17	\$3,847.24	\$3,094.26	\$82,957.46	\$764.95	52.95	700.00
11/01/17	\$3,847.24	\$3,121.36	\$79,836.10	\$738.88	126.88	600.00
05/01/18	\$3,847.24	\$3,148.67	\$76,687.43	\$712.57	98.57	600.00
11/01/18	\$3,847.24	\$3,176.22	\$73,511.21	\$686.02	71.02	600.00
05/01/19	\$3,847.24	\$3,204.02	\$70,307.19	\$659.22	43.22	550.00
11/01/19	\$3,847.24	\$3,232.05	\$67,075.14	\$632.19	115.19	500.00
05/01/20	\$3,847.24	\$3,260.33	\$63,814.81	\$604.91	86.91	500.00
11/01/20	\$3,847.24	\$3,288.86	\$60,525.95	\$577.39	108.39	450.00
05/01/21	\$3,847.24	\$3,317.64	\$57,208.31	\$549.63	79.63	450.00
11/01/21	\$3,847.24	\$3,346.67	\$53,861.64	\$521.57	109.57	400.00
05/01/22	\$3,847.24	\$3,375.95	\$50,485.69	\$493.29	71.29	400.00
11/01/22	\$3,847.24	\$3,405.46	\$47,080.20	\$464.76	41.76	350.00
05/01/23	\$3,847.24	\$3,435.29	\$43,644.91	\$436.01	11.95	350.00
11/01/23	\$3,847.24	\$3,465.35	\$40,179.56	\$407.09	81.89	300.00
05/01/24	\$3,847.24	\$3,495.67	\$36,683.89	\$377.97	51.57	300.00
11/01/24	\$3,847.24	\$3,526.26	\$33,157.63	\$348.68	20.98	200.00
05/01/25	\$3,847.24	\$3,557.11	\$29,600.52	\$319.13	140.13	150.00
11/01/25	\$3,847.24	\$3,588.24	\$26,012.28	\$289.30	158.00	100.00
05/01/26	\$3,847.24	\$3,619.63	\$22,392.65	\$259.11	127.51	100.00
11/01/26	\$3,847.24	\$3,651.30	\$18,741.35	\$228.54	95.94	100.00
05/01/27	\$3,847.24	\$3,683.25	\$15,058.10	\$197.69	63.99	100.00
11/01/27	\$3,847.24	\$3,715.48	\$11,342.62	\$166.56	31.76	50.00
05/01/28	\$3,847.24	\$3,747.99	\$7,594.63	\$135.15	0.25	50.00
11/01/28	\$3,847.24	\$3,780.76	\$3,813.84	\$103.45	45.45	20.00
05/01/29	\$3,847.21	\$3,813.84	\$0.00	\$71.97	23.97	10.00
Total	\$151,945.55	\$128,000.00		\$23,945.55	\$3,465.55	\$20,480.00

PENROSE SANITATION DISTRICT PROPOSED BUDGET FOR 2016

DECEMBER 9, 2015

ENTERPRISE FUND	ACTUAL 2014	ESTIMATED 2015	PROPOSED 2016
Beginning Balance	67,893.00	65,184.00	60,154.00
REVENUE			
Income-Admin Fees	1,272.00	1,557.00	750.00
Income-Sanitation	61,665.00	60,100.00	70,100.00
Income-Tap Fees		-0-	-0-
Interest Income	407.00	404.00	420
GROSS REVENUE	63,344.00	62,061.00	71,270.00
TOTAL FUNDS AVAILABLE	131,237.00	127,245.00	131,424.00
EXPENSES			
Accounting	1,360.00	1,393.00	1,400.00
Advertising	-0-	45	70
Bad Check Expense	18.00	-12.00	10.00
Bank Service Charges	140	55	\$55.00
Contract Labor	6,347.00	7,076.00	7,200.00
DMR Testing	2,516.00	3,816.00	4,900.00
DOLA Loan Payment	11,492.00	11,492.00	11,492.00
Dues/Memberships	513.00	517.00	520.00
Election Fees	-0-	-0-	125.00
Equipment-Purchased	-0-	-0-	2,500.00
Equipment Expense	160.00	160.00	-0-
Insurance Expense	2,326.00	3,065.00	2,681.00
Lagoon Supplies	1,955.00	732.00	2,400.00
Legal Fees	1,179.00	400.00	1,500.00
License & Permit Fees	600.00	600.00	600.00
Line Cleaning	1,940.00	-0-	-0-
Maintenance & Repairs	8,197.00	9,411.00	4,500.00
Meetings Expense-Rent	-0-	240.00	240.00
Mileage Reimbursement	2,716.00	3,141.00	3,300.00
Office Supplies	1,206.00	1,400.00	1,400.00
Payroll Expenses	716.00	720.00	720.00
Postage and Delivery	1,048.00	1,249.00	1,300.00
Utilities	4,571.00	4,500.00	4,600.00
Wages	9,359.00	9,397.00	9,400.00
WPCRF-Loan Payment	7,694.00	7,694.00	7,694.00
TOTAL EXPENDITURES	66,053.00	67,091.00	68,607.00
NET REVENUE	-2,709.00	-5,030.00	2,663.00
ENDING BALANCE	65,184.00	60,154.00	62,817.00