

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Fairway Pines Sanitation District
2233 East Main Street
Montrose, Colorado 81401

CONTACT PERSON
PHONE
EMAIL
FAX

Judy Wind
970-249-1805 ext 10
judyw@busioption.com
970-249-8421

2159.00

For the Year Ended
12/31/17
or fiscal year ended:

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:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
(Must be Completed prior to Board approval)

Donald R. Moreland
C.P.A.
Donald R. Moreland & Associates, P.C.
1675 East Niagara Road, Montrose, Colorado 81401
(970) 249-3424
02-Feb-18

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

Office of the State Auditor

March 28, 2018

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	Fund*	Fund*		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$	- \$	Cash & Cash Equivalents	\$	170,920	\$	-
1-2	Investments	\$	- \$	Investments	\$	-	\$	-
1-3	Receivables	\$	- \$	Receivables	\$	8,395	\$	-
1-4	Due from Other Entities or Funds	\$	- \$	Due from Other Entities or Funds	\$	675	\$	-
	All Other Assets (specify)			Other Current Assets			\$	-
1-5		\$	- \$					
1-6		\$	- \$					
1-7		\$	- \$					
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	\$	1,258,419	\$	-
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	- \$	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	5,400	\$	-
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	- \$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	1,263,819	\$	-
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	\$	920	\$	-
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	\$	920	\$	-
1-20	All Other Liabilities (specify)	\$	- \$	Proprietary Debt Outstanding (from Part 4-4)	\$	154,250	\$	-
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	\$	155,170	\$	-
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	- \$	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	74,118	\$	-
Fund Balance				Net Position				
1-30	Nonspendable Prepaid	\$	- \$	Net Investment in Capital Assets	\$	850,061	\$	-
1-31	Nonspendable Inventory	\$	- \$					
1-32	Restricted (specify):	\$	- \$	Emergency Reserves	\$	11,000	\$	-
1-33	Committed (specify)	\$	- \$	Other Designations/Reserves	\$	21,000	\$	-
1-34	Assigned (specify)	\$	- \$	Restricted	\$	-	\$	-
1-35	Unassigned:	\$	- \$	Undesignated/Unreserved/Unrestricted	\$	152,470	\$	-
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	\$	1,034,531	\$	-
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	\$	1,263,819	\$	-

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		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*
Tax Revenue							
2-1	Property	\$	-	Property	\$ 76,769	\$ -	
2-2	Specific Ownership	\$	-	Specific Ownership	\$ 8,392	\$ -	
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	\$ 757	\$ -	
2-6		\$	-		\$ -	\$ -	
2-7		\$	-		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$	-	Add lines 2-1 through 2-7	\$ 85,918	\$ -	
	TOTAL TAX REVENUE	\$	-	TOTAL TAX REVENUE		\$ -	
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	\$ 68,455	\$ -	
2-17	Rental Income	\$	-	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$	-	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$	-	Interest/Investment Income	\$ 1,073	\$ -	
2-20	Tap Fees	\$	-	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$	-	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$	-	All Other (specify): Collection fees	\$ 200	\$ -	
2-23		\$	-	Electric solar credits	\$ 909	\$ -	
2-24	Add lines 2-8 through 2-23	\$	-	Add lines 2-8 through 2-23	\$ 156,555	\$ -	
	TOTAL REVENUES	\$	-	TOTAL REVENUES		\$ -	
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	\$	-	Add lines 2-25 through 2-27	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES	\$	-	TOTAL OTHER FINANCING SOURCES		\$ -	
2-29	Add lines 2-24 and 2-28	\$	-	Add lines 2-24 and 2-28	\$ 156,555	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	-	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 156,555	\$ -	

GRAND TOTALS

\$ 156,555

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Enterprise Fund*	Fund*	
Expenditures						
3-1	General Government	\$	-	\$	-	
3-2	Judicial	\$	-	\$	-	
3-3	Law Enforcement	\$	-	\$	-	
3-4	Fire	\$	-	\$	-	
3-5	Highways & Streets	\$	-	\$	-	
3-6	Solid Waste	\$	-	\$	-	
3-7	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-	
3-8	Health	\$	-	\$	-	
3-9	Culture and Recreation	\$	-	\$	-	
3-10	Other (specify):	\$	-	\$	-	
3-11		\$	-	\$	-	
3-12		\$	-	\$	-	
3-13		\$	-	\$	-	
3-14	Capital Outlay	\$	-	\$	-	
Debt Service						
3-15	Principal	\$	-	\$	-	
3-16	Interest	\$	-	\$	-	
3-17	Bond Issuance Costs	\$	-	\$	-	
3-18	Developer Principal Repayments	\$	-	\$	-	
3-19	Developer Interest Repayments	\$	-	\$	-	
3-20	All Other (specify):	\$	-	\$	-	
3-21		\$	-	\$	-	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$	-	\$	-	
3-23	Interfund Transfers (In)	\$	-	\$	-	
3-24	Interfund Transfers Out	\$	-	\$	-	
3-25	Other Expenditures (Revenues):	\$	-	\$	-	
3-26		\$	-	\$	-	
3-27		\$	-	\$	-	
3-28		\$	-	\$	-	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	-	\$	-	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$	-	\$	-	
3-31	Fund Balance, January 1 from December 31 prior year report	\$	-	\$	-	
3-32	Prior Period Adjustment (MUST explain)	\$	-	\$	-	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$	-	\$	-	
		\$	-	\$	-	
Expenditures						
General Operating & Administrative				\$	3,748	\$ -
Salaries				\$	-	\$ -
Payroll Taxes				\$	-	\$ -
Contract Services				\$	33,065	\$ -
Employee Benefits				\$	-	\$ -
Insurance				\$	3,468	\$ -
Accounting and Legal Fees				\$	4,139	\$ -
Repair and Maintenance				\$	1,411	\$ -
Supplies				\$	823	\$ -
Utilities				\$	5,187	\$ -
Contributions to Fire & Police Pension Assoc.				\$	-	\$ -
Other (specify):				\$	-	\$ -
Schedule attached				\$	8,659	\$ -
Capital Outlay				\$	47,347	\$ -
Debt Service						
Principal				\$	70,000	\$ -
Interest				\$	15,615	\$ -
Bond Issuance Costs				\$	2,700	\$ -
Developer Principal Repayments				\$	-	\$ -
Developer Interest Repayments				\$	-	\$ -
All Other (specify):				\$	-	\$ -
				\$	-	\$ -
Add lines 3-1 through 3-21 TOTAL EXPENDITURES				\$	196,162	\$ -
Net Interfund Transfers (In)				\$	-	\$ -
Net Interfund Transfers Out				\$	-	\$ -
Depreciation				\$	41,768	\$ -
Other Financing Sources (Uses) (from line 2-28)				\$	-	\$ -
Capital Outlay (from line 3-14)				\$	47,347	\$ -
Debt Principal (from line 3-15)				\$	70,000	\$ -
(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS				\$	75,579	\$ -
Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24				\$	35,972	\$ -
Net Position, January 1 from December 31 prior year report				\$	998,559	\$ -
Prior Period Adjustment (MUST explain)				\$	-	\$ -
Net Position, December 31 Line 3-30 plus line 3-31				\$	1,034,531	\$ -
This total should be the same as line 1-36.				\$	1,034,531	\$ -

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	
4-1 Does the entity have outstanding debt?	☒	☐	Please use this space to provide any explanations or comments:
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	Outstanding at year-end
General obligation bonds	\$ 224,250	\$ -	\$ 70,000	\$ 154,250
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 224,250	\$ -	\$ 70,000	\$ 154,250

*must agree to prior year ending balance

	YES	NO	
4-5 Does the entity have any authorized, but unissued, debt?	☐	☒	Please use this space to provide any explanations or comments:
If yes: How much?			
If yes: Date the debt was authorized:			
4-6 Does the entity intend to issue debt within the next calendar year?	☐	☒	
If yes: How much?			Please use this space to provide any explanations or comments:
4-7 Does the entity have debt that has been refinanced that it 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?			Please use this space to provide any explanations or comments:
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?			Please use this space to provide any explanations or comments:
4-9 Does the entity have a certified mill levy?	☒	☐	
If yes: Please provide the following <u>mills</u> levied for the year reported (do not enter \$ amounts):			
Bond Redemption	35.11		
General/Other	0.00		
TOTAL	35.11		

PART 5 - CASH AND INVESTMENTS

	AMOUNT	TOTAL	
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 170,920		Please use this space to provide any explanations or comments:
5-2 Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS		\$ 170,920	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	\$ -		Please use this space to provide any explanations or comments:
	\$ -		
	\$ -		
	\$ -		
TOTAL INVESTMENTS		\$ -	
TOTAL CASH AND INVESTMENTS		\$ 170,920	

	YES	NO	N/A	
5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☐	☐	☒	Please use this space to provide any explanations or comments:
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	Please use this space to provide any explanations or comments:
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:	☒	☐	

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	\$ 11,134	\$ -	\$ -	\$ 11,134
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 1,299,734	\$ 47,347	\$ -	\$ 1,347,081
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (512,191)	\$ (41,768)	\$ -	\$ (553,959)
TOTAL	\$ 998,732	\$ 5,579	\$ -	\$ 1,004,311

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:
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:	☒	☐	☐	
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 for the year reported

Fund Name	Budgeted Expenditures
Enterprise	\$ 212,777
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
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 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.	☒	☐	

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
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: NEW name 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: 	☐	☒	

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 170,920	Unrestricted Fund Balance	\$ -	Total Tax Revenue	\$ -	
Current Liabilities	\$ 920	Total Fund Balance	\$ -	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 74,118	PY Fund Balance	\$ -	Total Revenue	\$ -	
		Total Revenue	\$ -	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ -	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
		Interfund Out	\$ -			
Governmental		Proprietary		Enterprise Funds		
Total Cash & Investments	\$ -	Current Assets	\$ 179,990	Net Position	\$ 1,034,531	
Transfers In	\$ -	Deferred Outflow	\$ 5,400	PY Net Position	\$ 998,559	
Transfers Out	\$ -	Current Liabilities	\$ 920	Government-Wide		
Property Tax	\$ -	Deferred Inflow	\$ 74,118	Total Outstanding Debt	\$ 154,250	
Debt Service Principal	\$ -	Cash & Investments	\$ 170,920	Authorized but Unissued	\$ -	
Total Expenditures	\$ -	Principal Expense	\$ 70,000	Year Authorized	\$ -	
Total Developer Advances	\$ -					
Total Developer Repayments	\$ -					

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 Have you read the new Electronic Signature Policy and do you plan on submitting signatures in accordance with this policy?

YES

☐

NO

☒

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 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.

Board Member	Print Board Member's Name	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: _____
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 _____ Date: _____ My term Expires: May 31, 2020
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: Feb 20/2018 My term Expires: May 31, 2018
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 _____ Date: _____ My term Expires: May 31, 2018
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
5	Scott Chomick	I, Scott Chomick, 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
6	Print Board Member's Name	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: _____
7	Print Board Member's Name	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

Please answer the following question by marking in the appropriate box

	YES	NO
12-1 Have you read the new Electronic Signature Policy and do you plan on submitting signatures in accordance with this 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 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 29-1-804, 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.

Board Member	#	Print Board Member's Name	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: _____
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 <u>Alan Abrahamson</u> Date: <u>2/22/18</u> My term Expires: May 31, 2020
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
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 _____ Date: _____ My term Expires: May 31, 2018
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
Board Member	5	Scott Chomick	I, Scott Chomick, 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
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: _____
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

Please answer the following question by marking in the appropriate box.

12-1 Have you read the new Electronic Signature Policy and do you plan on submitting signatures in accordance with this policy?

YES

NO

☐

☒

Original Signatures Verified by

Justin L. Smith



DocuSign or Echosign.

by a majority of the members of

as emailed to the various

methods:

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 body approval. 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 must be 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 the names of the signatories, the dates the individuals signed the document, the signature history must also show the individuals' email addresses and IP addresses.
- 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

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 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.

Board Member	Print Board Member's Name	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: _____
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 _____	Date: _____
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: _____
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 _____	Date: _____
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 <i>Glen Yoder</i>	Date: 3/15/18
5	Scott Chomick	I, Scott Chomick, 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: _____
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: _____
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: _____

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

FAIRWAY PINES SANITATION DISTRICT
APPLICATION FOR EXEMPTION FROM AUDIT
For the year ended December 31, 2017

OPERATING STATEMENT - PROPRIETARY AND FIDUCIARY FUNDS

EXPENDITURES - OTHER:

Bank and bond charges	\$ 355
Directors' fees	1,125
Dues	911
Office	93
Compliance monitoring and testing	2,564
Freight	201
Discharge permits	1,430
Postage and delivery	237
Treasurer's fees	<u>1,743</u>
	<u>\$8,659</u>