

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT

Miners Mesa Commercial Metropolitan District

ADDRESS

950 Wadsworth Blvd. suite 204
Lakewood, Colorado 80214

CONTACT PERSON

Paul Goedecke

PHONE

303-232-2866

EMAIL

lpccpa@qwestoffice.net

FAX

1139.01
For the Year Ended
12/31/2017
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:

L. Paul Goedecke

TITLE

CPA

FIRM NAME (if applicable)

L. Paul Goedecke P.C.

ADDRESS

950 Wadsworth Blvd. suite 204

PHONE

303-232-2866

DATE PREPARED

7-Mar-18

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

CPA

PREPARER (SIGNATURE REQUIRED)

L. Paul Goedecke

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.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General fund	Debt Service		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 31,507	\$ (252)	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 76	\$ 558	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -	
1-5	Prepaid expenses	\$ 3,760	\$ -		\$ -	\$ -	
1-6	Taxes to be collected in 2018	\$ 13,092	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 48,435	\$ 306	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 48,435	\$ 306	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
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	\$ -	\$ -	
1-17	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	\$ -	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
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	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 13,092	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ 3,760	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted (specify): labor and debt service	\$ 3,600	\$ 306	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 27,983	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 35,343	\$ 306	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
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	\$ 48,435	\$ 306	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	\$ -	\$ -	

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
		General	Debt service		Fund*	Fund*	
Tax Revenue							
2-1	Property	\$ 12,744	\$ 93,458	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 889	\$ 6,520	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 13,633	\$ 99,978	Add lines 2-1 through 2-7 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	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 343	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 13,976	\$ 99,978	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
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	\$ 13,976	\$ 99,978	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
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.							\$ 113,954

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	General Government	\$ 12,376	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Debt Service	\$ -	\$ -	
	Debt Service			Principal	\$ -	\$ -	
3-15	Principal	\$ -	\$ -	Interest	\$ -	\$ -	
3-16	Interest	\$ -	\$ 99,000	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-20	All Other (specify): paying agent fees	\$ -	\$ 700		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 12,376	\$ 99,700	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	112,076
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ 1,600	\$ 278	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	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 33,743	\$ 28	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	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.	\$ 35,343	\$ 306	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 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"/> | |

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	\$ 6,291,000	\$ -	\$ -	\$ 6,291,000
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,291,000	\$ -	\$ -	\$ 6,291,000

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- | | | | | |
|-----|---|-------------------------------------|-------------------------------------|--|
| | | YES | NO | |
| 4-5 | Does the entity have any authorized, but unissued, debt? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| | How much? <input style="width: 100px;" type="text" value="\$ -"/> | | | |
| | Date the debt was authorized: <input style="width: 100px;" type="text"/> | | | |
| 4-6 | Does the entity intend to issue debt within the next calendar year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | How much? <input style="width: 100px;" type="text" value="\$ -"/> | | | |
| 4-7 | Does the entity have debt that has been refinanced that it is still responsible for? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What is the amount outstanding? <input style="width: 100px;" type="text" value="\$ -"/> | | | |
| 4-8 | Does the entity have any lease agreements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| | What is being leased? <input style="width: 100%; height: 20px;" type="text"/> | | | |
| | What is the original date of the lease? <input style="width: 100%; height: 20px;" type="text"/> | | | |
| | Number of years of lease? <input style="width: 100%; height: 20px;" type="text"/> | | | |
| | Is the lease subject to annual appropriation? | <input type="checkbox"/> | <input type="checkbox"/> | |
| | What are the annual lease payments? <input style="width: 100px;" type="text" value="\$ -"/> | | | |
| 4-9 | Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| | Please provide the following mills levied for the year reported (do not enter \$ amounts): | | | |
| | Bond Redemption <input style="width: 100px;" type="text" value="44.00"/> | | | |
| | General/Other <input style="width: 100px;" type="text" value="6.00"/> | | | |
| | TOTAL <input style="width: 100px;" type="text" value="50.00"/> | | | |

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	\$ 8,144		Please use this space to provide any explanations or comments:
5-2 Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS		\$ 8,144	
Investments (if investment is a mutual fund, please list underlying investments):			
Colostrust	\$ 23,112		
	\$ -		
	\$ -		
	\$ -		
TOTAL INVESTMENTS		\$ 23,112	
TOTAL CASH AND INVESTMENTS		\$ 31,256	

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.? | <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.1)? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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? YES NO
- 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: YES NO

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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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? YES NO
- 7-2 Does the entity have a volunteer firemen's pension plan? YES NO

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 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:	<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"/>	
If yes: Please indicate the amount appropriated for each fund for the year reported				
Fund Name	Budgeted Expenditures			
general fund	\$	20,000		
Debt service fund	\$	571,970		
	\$	-		
	\$	-		

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

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: <input style="width: 150px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 300px;" type="text"/> PRIOR name <input style="width: 300px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3 Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
10-4 Please indicate what services the entity provides: <input style="width: 350px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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: <input style="width: 450px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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

OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Enterprise Funds	Notes
Unrestricted Cash & Investments \$	31,256	27,968	Total Tax Revenue \$	113,611
Current Liabilities \$	-	35,343	Revenue Paying Debt Service \$	99,978
Deferred Inflow \$	13,092	33,743	Total Revenue \$	113,954
		13,976	Total Debt Service Principal \$	-
		12,376	Total Debt Service Interest \$	99,000
Governmental				
Total Cash & Investments \$	31,256		Enterprise Funds	
Transfers In \$	-		Net Position \$	-
Transfers Out \$	-		- PY Net Position \$	-
Property Tax \$	106,202		- Government-Wide	
Debt Service Principal \$	-		- Total Outstanding Debt \$	6,281,000
Total Expenditures \$	112,076		- Authorized but Unissued \$	-
Total Developer Advances \$	-		- Year Authorized \$	-
Total Developer Repayments \$	-		-	-

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

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

Original Signatures
Verified by

Justin L. Smith



or Echosign.

of the members

to the various

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. 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 signed by a majority 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 signed, 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.


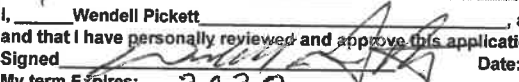
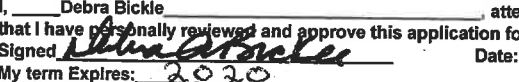
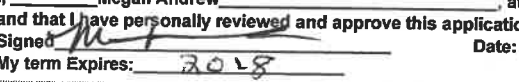
The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application to the Office of the State Auditor.

- 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.
1	Roger Pomalville	Signed:  Date: 03/12/2018 My term Expires: 2018
2	Wendell Pickett	Signed:  Date: 03/12/18 My term Expires: 2020
3	Jill Pomalville	Signed: _____ Date: _____ My term Expires: 2020
4	Debra Bickle	Signed:  Date: 3/13/18 My term Expires: 2020
5	Megan Andrew	Signed:  Date: 3-12-18 My term Expires: 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: _____

Miners Mesa Metropolitan District
UNPAID INTEREST ACCRUAL SCHEDULE
For the Years Ended December 31, 2015 through 2045

Debt Service Schedule from June 15, 2015 to December 15, 2045 after Conversion to Current Interest Bonds

Date	amt not paid Principal	Coupon	Current Interest	Annual principal and interest due	INTEREST PAYMENT MADE	Unpaid Principal Balance	Unpaid Accumulated Interest	Date
6/15/2015			264,222			6,291,000		
12/15/2015	41,000	8.400%	264,222	569,444	94,750	6,291,000	474,694	6/15/2015
6/15/2016		8.400%	264,222			6,291,000		12/15/2015
12/15/2016	45,000	8.400%	264,222	573,444	103,000	6,291,000	945,138	6/15/2016
6/15/2017		8.400%	264,222			6,291,000		12/15/2016
12/15/2017	50,000	8.400%	264,222	578,444	99,000	6,291,000	1,424,582	6/15/2017
6/15/2018		8.400%	264,222			6,291,000		12/15/2017
12/15/2018	55,000	8.400%	264,222	583,444		6,236,000		6/15/2018
6/15/2019		8.400%	261,912			6,236,000		12/15/2018
12/15/2019	60,000	8.400%	261,912	583,824		6,236,000		6/15/2019
6/15/2020		8.400%	259,392			6,176,000		12/15/2019
12/15/2020	65,000	8.400%	259,392	583,784		6,176,000		6/15/2020
6/15/2021		8.400%	256,662			6,111,000		12/15/2020
12/15/2021	70,000	8.400%	256,662	583,324		6,111,000		6/15/2021
6/15/2022		8.400%	253,722			6,041,000		12/15/2021
12/15/2022	75,000	8.400%	253,722	582,444		6,041,000		6/15/2022
6/15/2023		8.400%	250,572			5,966,000		12/15/2022
12/15/2023	80,000	8.400%	250,572	581,144		5,966,000		6/15/2023
6/15/2024		8.400%	247,212			5,886,000		12/15/2023
12/15/2024	90,000	8.400%	247,212	584,424		5,886,000		6/15/2024
6/15/2025		8.400%	243,432			5,796,000		12/15/2024
12/15/2025	95,000	8.400%	243,432	581,864		5,796,000		6/15/2025
6/15/2026		8.400%	239,442			5,701,000		12/15/2025
12/15/2026	105,000	8.400%	239,442	583,884		5,701,000		6/15/2026
6/15/2027		8.400%	235,032			5,596,000		12/15/2026
12/15/2027	115,000	8.400%	235,032	585,064		5,596,000		6/15/2027
6/15/2028		8.400%	230,202			5,481,000		12/15/2027
12/15/2028	125,000	8.400%	230,202	585,404		5,481,000		6/15/2028
6/15/2029		8.400%	224,952			5,356,000		12/15/2028
12/15/2029	135,000	8.400%	224,952	584,904		5,356,000		6/15/2029
6/15/2030		8.400%	219,282			5,221,000		12/15/2029
12/15/2030	145,000	8.400%	219,282	583,564		5,221,000		6/15/2030
6/15/2031		8.400%	213,192			5,076,000		12/15/2030
12/15/2031	160,000	8.400%	213,192	586,384		5,076,000		6/15/2031
6/15/2032		8.400%	206,472			4,916,000		12/15/2031
12/15/2032	170,000	8.400%	206,472	582,944		4,916,000		6/15/2032
6/15/2033		8.400%	199,332			4,746,000		12/15/2032
12/15/2033	185,000	8.400%	199,332	583,664		4,746,000		6/15/2033
6/15/2034		8.400%	191,562			4,561,000		12/15/2033
12/15/2034	200,000	8.400%	191,562	583,124		4,561,000		6/15/2034
6/15/2035		8.400%	183,162			4,361,000		12/15/2034
12/15/2035	220,000	8.400%	183,162	586,324		4,361,000		6/15/2035
6/15/2036		8.400%	173,922			4,141,000		12/15/2035
12/15/2036	235,000	8.400%	173,922	582,844		4,141,000		6/15/2036
6/15/2037		8.400%	164,052			3,906,000		12/15/2036
12/15/2037	255,000	8.400%	164,052	583,104		3,906,000		6/15/2037
6/15/2038		8.400%	153,342			3,651,000		12/15/2037
12/15/2038	275,000	8.400%	153,342	581,684		3,651,000		6/15/2038
6/15/2039		8.400%	141,792			3,376,000		12/15/2038
12/15/2039	300,000	8.400%	141,792	583,584		3,376,000		6/15/2039
6/15/2040		8.400%	129,192			3,076,000		12/15/2039
12/15/2040	325,000	8.400%	129,192	583,384		3,076,000		6/15/2040
6/15/2041		8.400%	115,542			2,751,000		12/15/2040
12/15/2041	355,000	8.400%	115,542	586,084		2,751,000		6/15/2041
6/15/2042		8.400%	100,632			2,396,000		12/15/2041
12/15/2042	380,000	8.400%	100,632	581,264		2,396,000		6/15/2042
6/15/2043		8.400%	84,672			2,016,000		12/15/2042
12/15/2043	415,000	8.400%	84,672	584,344		2,016,000		6/15/2043
6/15/2044		8.400%	67,242			1,601,000		12/15/2043
12/15/2044	450,000	8.400%	67,242	584,484		1,601,000		6/15/2044
6/15/2045		8.400%	48,342			1,151,000		12/15/2044
12/15/2045	1,015,000	8.400%	48,342	1,111,684		1,151,000		6/15/2045
	<u>6,291,000</u>		<u>12,302,304</u>	<u>#####</u>		<u>136,000</u>		<u>12/15/2045</u>