

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

Miners Mesa Commercial Metropolitan District
C/O L. Paul Goedecke P.C.
14143 Denver West Parkway, Suite 450
Lakewood, Colorado 80401
Paul Goedecke
720-938-1686
paul@goedecke-cpa.com

CONTACT PERSON
PHONE
EMAIL
FAX

For the Year Ended
12/31/2019
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
RELATIONSHIP TO ENTITY

Paul Goedecke
CPA
L. Paul Goedecke P.C.
14143 Denver West Parkway, Suite 450
720-938-1686
3/12/2020
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:
*	*	

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YES	NO	If Yes, date filed:
•	•	

prep. sig

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indentations of Fund

NOTE: Attach outflow/inflows as necessary

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*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 2,731	\$ 253	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 39,392	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 182	\$ 1,335	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify...)	\$ -	\$ -	Other Current Assets	\$ -	\$ -	
1-5	2019 taxes receivable in 2020	\$ 13,641	\$ 100,034				
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 4-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 55,946	\$ 101,622	(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	\$ 55,946	\$ 101,622	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	\$ 13,641	\$ 100,034	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-32	Restricted (specify labor and debt service)	\$ 3,600	\$ 1,588	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 38,705	\$ -	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	\$ 42,305	\$ 1,588	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	\$ 55,946	\$ 101,622	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
		Fund#	Fund#		Fund#	Fund#	
Tax Revenue				Tax Revenue			
2-1	Property (exclude mills levied in Question 10 e)	\$ 13,347	\$ 97,876	Property (exclude mills levied in Question 10 e)	\$ -	\$ -	
2-2	Specific Ownership	\$ 1,039	\$ 7,623	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	\$ 14,386	\$ 105,499	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	\$ 1,119	\$ 321	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	\$ 15,505	\$ 105,820	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				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	\$ 15,505	\$ 105,820	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 121,325

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/EXPENSES

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*	
	Expenditures			Expenses			
3-1	General Government	\$ 8,013	\$ 3,646	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	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other (specify...)	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify...)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-15	Interest	\$ -	\$ 106,600	Interest	\$ -	\$ -	
3-16	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	All Other (specify...)	\$ -	\$ -	All Other (specify...)	\$ -	\$ -	
3-20		\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 8,013	\$ 110,246	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENSES			\$ 118,259
3-23	Interfund Transfers (in)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	Other (specify...)(enter negative for expense)	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (In) (from line 2-26)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES			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	\$ 7,492	\$ (4,426)	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	\$ 34,813	\$ 6,014	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.	\$ 42,305	\$ 1,588	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

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

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	\$ -	\$ -	\$ -	\$ -
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?
How much? YES NO
- If yes: Date the debt was authorized: \$ _____
- 4-6 Does the entity intend to issue debt within the next calendar year?
How much? YES NO
- If yes: \$ _____
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for?
What is the amount outstanding? YES NO
- If yes: \$ _____
- 4-8 Does the entity have any lease agreements?
What is being leased? YES NO
- If yes: _____
- What is the original date of the lease? _____
- Number of years of lease? _____
- Is the lease subject to annual appropriation? YES NO
- What are the annual lease payments? \$ _____

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	\$ 2,985	
5-2	Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 2,985	
Investments (if investment is a mutual fund, please list underlying investments):			
5-3	Colostrust	\$ 39,392	
		\$ -	
		\$ -	
		\$ -	
TOTAL INVESTMENTS		\$ 39,392	
TOTAL CASH AND INVESTMENTS		\$ 42,377	

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.?
 YES NO N/A
- 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: YES NO N/A

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

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?	<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, SD, 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:
- 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 budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
General Fund	\$ 18,400
Debt Service Fund	\$ 584,574
	\$ -
	\$ -

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))? government from the 3 percent emergency reserve requirement. All governments should determine if they meet

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:

general maintenance and service dept

- 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:

- 10-6 Does the entity have a certified mill levy?

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	44.000
General/Other mills	6.000
Total mills	50.000

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	\$	42,377	Unrestricted Fund Balance	\$	32,705	Total Tax Revenue	\$	112,885
Current Liabilities	\$		Total Fund Balance	\$	42,306	Revenue Paying Debt Service	\$	105,920
Deferred Inflow	\$	113,675	PY Fund Balance	\$	34,813	Total Revenue	\$	121,325
			Total Revenue	\$	15,505	Total Debt Service Principal	\$	
			Total Expenditures	\$	8,012	Total Debt Service Interest	\$	106,600
			Interfund In	\$				
			Interfund Out	\$				
Governmental			Proprietary	\$		Enterprise Funds		
Total Cash & Investments	\$	42,376	Current Assets	\$		Net Position	\$	
Transfers In	\$		Deferred Outflow	\$		PY Net Position	\$	
Transfers Out	\$		Current Liabilities	\$		Government-Wide		
Property Tax	\$	111,223	Deferred Inflow	\$		Total Outstanding Debt	\$	6,281,000
Debt Service Principal	\$		Cash & Investments	\$		Authorized but Unissued	\$	
Total Expenditures	\$	118,298	Principal Expense	\$		Year Authorized		1,001,900
Total Developer Advances	\$							
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?

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 29-1-804 (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 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 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.

In order to certify and approve the application of the governing body by signing, each individual member certifying they are a duly elected or appointed member of the local government. Governing members may be verified, also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared in accordance with Section 29-1-804, C.R.S., which states that a governmental agency with revenues and expenditures of \$750,000 or more must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and be accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
Roger Pomainville	I, <u>Roger Pomainville</u> , 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>[Signature]</u> Date: <u>6/3/2020</u> My term Expires: <u>2-23</u>
Wendell Pickett	I, <u>Wendell Pickett</u> , 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>[Signature]</u> Date: <u>6/22/2020</u> My term Expires: <u>2020-2023</u>
Jill Pomainville	I, <u>Jill Pomainville</u> , 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>[Signature]</u> Date: <u>6/3/2020</u> My term Expires: <u>2020-2023</u>
Debra Bickle	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: <u>2020-2023</u>
Megan Andrew	I, <u>Megan Andrew</u> , 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>[Signature]</u> Date: <u>3/24/2020</u> My term Expires: <u>2029</u>
	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: _____
	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	princ not paid Principal	Coupon	Current Interest	Annual principal and Interest due	INTEREST PAYMENT MADE	Unpaid Principle	Unpaid Accumulated Interest	Date
6/15/2015			264,222			6,291,000		6/15/2015
12/15/2015	41,000	8.400%	264,222	589,444	94,750	6,291,000	474,694	12/15/2015
6/15/2016			264,222			6,291,000		6/15/2016
12/15/2016	45,000	8.400%	264,222	573,444	103,000	6,291,000	945,138	12/15/2016
6/15/2017			264,222			6,291,000		6/15/2017
12/15/2017	50,000	8.400%	264,222	576,444	95,000	6,291,000	1,424,562	12/15/2017
6/15/2018			264,222			6,291,000		6/15/2018
12/15/2018	55,000	8.400%	264,222	583,444	96,500	6,291,000	1,911,526	12/15/2018
6/15/2019			264,222			6,291,000		6/15/2019
12/15/2019	60,000	8.400%	264,222	588,444	106,600	6,291,000	2,393,370	12/15/2019
6/15/2020			261,702			6,166,000		6/15/2020
12/15/2020	65,000	8.400%	261,702	588,404		6,166,000		12/15/2020
6/15/2021			258,572			6,166,000		6/15/2021
12/15/2021	70,000	8.400%	258,572	587,944		6,096,000		12/15/2021
6/15/2022			256,032			6,096,000		6/15/2022
12/15/2022	75,000	8.400%	256,032	587,064		6,021,000		12/15/2022
6/15/2023			252,882			6,021,000		6/15/2023
12/15/2023	80,000	8.400%	252,882	585,764		5,941,000		12/15/2023
6/15/2024			249,522			5,941,000		6/15/2024
12/15/2024	90,000	8.400%	249,522	588,044		5,861,000		12/15/2024
6/15/2025			245,742			5,861,000		6/15/2025
12/15/2025	95,000	8.400%	245,742	585,404		5,796,000		12/15/2025
6/15/2026			241,752			5,796,000		6/15/2026
12/15/2026	105,000	8.400%	241,752	588,504		5,651,000		12/15/2026
6/15/2027			237,342			5,651,000		6/15/2027
12/15/2027	115,000	8.400%	237,342	589,664		5,556,000		12/15/2027
6/15/2028			232,512			5,556,000		6/15/2028
12/15/2028	125,000	8.400%	232,512	590,024		5,411,000		12/15/2028
6/15/2029			227,262			5,411,000		6/15/2029
12/15/2029	135,000	8.400%	227,262	589,524		5,276,000		12/15/2029
6/15/2030			221,592			5,276,000		6/15/2030
12/15/2030	145,000	8.400%	221,592	588,184		5,131,000		12/15/2030
6/15/2031			215,502			5,131,000		6/15/2031
12/15/2031	160,000	8.400%	215,502	591,004		4,971,000		12/15/2031
6/15/2032			208,782			4,971,000		6/15/2032
12/15/2032	170,000	8.400%	208,782	587,564		4,801,000		12/15/2032
6/15/2033			201,642			4,801,000		6/15/2033
12/15/2033	185,000	8.400%	201,642	588,284		4,616,000		12/15/2033
6/15/2034			193,872			4,616,000		6/15/2034
12/15/2034	200,000	8.400%	193,872	587,744		4,416,000		12/15/2034
6/15/2035			185,472			4,416,000		6/15/2035
12/15/2035	220,000	8.400%	185,472	590,944		4,196,000		12/15/2035
6/15/2036			176,232			4,196,000		6/15/2036
12/15/2036	235,000	8.400%	176,232	587,464		3,961,000		12/15/2036
6/15/2037			166,362			3,961,000		6/15/2037
12/15/2037	255,000	8.400%	166,362	587,724		3,706,000		12/15/2037
6/15/2038			155,652			3,706,000		6/15/2038
12/15/2038	275,000	8.400%	155,652	586,304		3,431,000		12/15/2038
6/15/2039			144,102			3,431,000		6/15/2039
12/15/2039	300,000	8.400%	144,102	689,204		3,131,000		12/15/2039
6/15/2040			131,502			3,131,000		6/15/2040
12/15/2040	325,000	8.400%	131,502	588,004		2,806,000		12/15/2040
6/15/2041			117,952			2,806,000		6/15/2041
12/15/2041	355,000	8.400%	117,952	590,704		2,451,000		12/15/2041
6/15/2042			102,942			2,451,000		6/15/2042
12/15/2042	380,000	8.400%	102,942	585,884		2,071,000		12/15/2042
6/15/2043			86,982			2,071,000		6/15/2043
12/15/2043	415,000	8.400%	86,982	588,964		1,656,000		12/15/2043
6/15/2044			69,552			1,656,000		6/15/2044
12/15/2044	450,000	8.400%	69,552	589,104		1,206,000		12/15/2044
6/15/2045			50,652			1,206,000		6/15/2045
12/15/2045	1,015,000	8.400%	50,652	1,116,304		191,000		12/15/2045
			12,427,044	18,718,044		6,291,000		