APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Indian Mountain Metropolitan District
ADDRESS	P.O. Box 25
	Como, CO 80432
CONTACT PERSON	Samantha Bertin
PHONE	719-836-9043
EMAIL	indianmtn@hotmail.com
FAX	

For the Year Ended
12/31/2020
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:	Dawn A. Schilling
TITLE	CPA, owner
FIRM NAME (if applicable)	Schilling & Company, Inc
ADDRESS	P.O. Box 631579, Highlands Ranch, CO 80163
PHONE	720-348-1086
DATE PREPARED	3/4/2021
RELATIONSHIP TO ENTITY	Contracted to prepare application from audit

PREPARER (SIGNATURE REQUIRED)

See Accountant's Compilation Report

	YES	NO	
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.]	☐	☑	If Yes, date filed:

DocuSign Envelope ID: 344F8F01-36A5-4980-B736-4AB57A1EF951

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds			Proprietary/Fiduciary Funds		
Line #	Description	General Fund	Fund*	Description	Water Service Program Fund	Fund*	Please use this space to provide explanation of any items on this page
	Assets			Assets			
1-1	Cash & Cash Equivalents	$ 99,261	$ -	Cash & Cash Equivalents	$ 88,490	$ -	
1-2	Investments	$ -	$ -	Investments	$ -	$ -	
1-3	Receivables	$ -	$ -	Receivables	$ -	$ -	
1-4	Due from Other Entities or Funds	$ 1,227	$ -	Due from Other Entities or Funds	$ -	$ -	
	All Other Assets [specify...]			Other Current Assets	$ -	$ -	
1-5	Property taxes receivable	$ 149,900	$ -	Total Current Assets	$ 88,490	$ -	
1-6		$ -	$ -	Capital Assets, net (from Part 6-4)	$ 335,340	$ -	
1-7		$ -	$ -	Other Long Term Assets [specify...]	$ -	$ -	
1-8		$ -	$ -		$ -	$ -	
1-9		$ -	$ -		$ -	$ -	
1-10		$ -	$ -		$ -	$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 250,388	$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 423,830	$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 250,388	$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 423,830	$ -	
	Liabilities			Liabilities			
1-14	Accounts Payable	$ 2,979	$ -	Accounts Payable	$ -	$ -	
1-15	Accrued Payroll and Related Liabilities	$ 5	$ -	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	$ 2,984	$ -	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	$ 2,984	$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ -	$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ 281,150	$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -	
	Fund Balance			Net Position			
1-30	Nonspendable Prepaid	$ -	$ -	Net Investment in Capital Assets	$ 335,340	$ -	
1-31	Nonspendable Inventory	$ -	$ -				
1-32	Restricted Emergency reserves, conservation trust	$ 7,871	$ -	Emergency Reserves	$ -	$ -	
1-33	Committed [specify...]	$ -	$ -	Other Designations/Reserves	$ -	$ -	
1-34	Assigned [specify...]	$ -	$ -	Restricted	$ -	$ -	
1-35	Unassigned:	$ (41,617)	$ -	Undesignated/Unreserved/Unrestricted	$ 88,490	$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ (33,746)	$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 423,830	$ -	
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	$ 250,388	$ -	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	$ 423,830	$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds			Proprietary/Fiduciary Funds		
Line #	Description	General Fund	Fund*	Description	Water Service Program Fund	Fund*	Please use this space to provide explanation of any items on this page
	Tax Revenue			Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	$ 144,897	$ -	Property [include mills levied in Question 10-6]	$ -	$ -	
2-2	Specific Ownership	$ 19,554	$ -	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	$ 164,451	$ -	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)	$ 929	$ -	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	$ 41,345	$ -	
2-17	Rental Income	$ 10,938	$ -	Rental Income	$ -	$ -	
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -	
2-19	Interest/Investment Income	$ 93	$ -	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	$ 176,411	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 41,345	$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	$ -	$ -	Debt Proceeds	$ -	$ -	
2-26	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -	
2-27	Other: Lease proceeds	$ 26,250	$ -	Other [specify...]:	$ -	$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ 26,250	$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 202,661	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 41,345	$ -	$ 244,006

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

		Governmental Funds			Proprietary/Fiduciary Funds		
Line #	Description	General Fund	Fund*	Description	ter Service Program Fu	Fund*	Please use this space to provide explanation of any items on this page
	Expenditures			Expenses			
3-1	General Government	$ 43,328	$ -	General Operating & Administrative	$ 14,819	$ -	
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	$ 28,654	$ -	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	$ 4,050	$ -	
	Debt Service			Debt Service			
3-15	Principal	$ 84,397	$ -	Principal	$ -	$ -	
3-16	Interest	$ 5,312	$ -	Interest	$ -	$ -	
3-17	Bond Issuance Costs	$ -	$ -	Bond Issuance Costs	$ -	$ -	
3-18	Developer Principal Repayments	$ -	$ -	Developer Principal Repayments	$ -	$ -	
3-19	Developer Interest Repayments	$ -	$ -	Developer Interest Repayments	$ -	$ -	
3-20	All Other [specify...]:	$ -	$ -	All Other [specify...]:	$ -	$ -	
3-21	Capital outlay noncapitalizable items	$ 9,989	$ -		$ -	$ -	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 171,680	$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ 18,869	$ -	$ 190,549
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 (Uses) (from line 2-28)	$ -	$ -	
3-27		$ -	$ -	Capital Outlay (from line 3-14)	$ 4,050	$ -	
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	$ 4,050	$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ 30,981	$ -	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	$ 26,526	$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	$ (64,727)	$ -	Net Position, January 1 from December 31 prior year report	$ 397,304	$ -	
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.	$ (33,746)	$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ 423,830	$ -	

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?	☑	☐
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:	☑	☐

Please use this space to provide any explanations or comments:

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	$ -	$ -	$ -	$ -
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ -	$ -	$ -	$ -
Leases	$ 211,196	$ -	$ 84,397	$ 126,799
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ 211,196	$ -	$ 84,397	$ 126,799

*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?		☐	☑
If yes: How much?	$ -		
Date the debt was authorized:			
4-6 Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes: How much?	$ -		
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?	Community Center and Lodge		
What is the original date of the lease?	7/30/2010 & 8/17/2017		
Number of years of lease?	10 & 5 years		
Is the lease subject to annual appropriation?		☑	☐
What are the annual lease payments?	$ 86,690		

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	$ 187,751	
5-2 Certificates of deposit	$ -	
TOTAL CASH DEPOSITS		$ 187,751

Please use this space to provide any explanations or comments:

Investments (if investment is a mutual fund, please list underlying investments):

5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 187,751

Please answer the following question by marking in the appropriate box	YES	NO	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☑	☐	☐
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	☑	☐	☐

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO
6-1	Does the entity have capitalized assets?	☑	☐
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:	☑	☐

Please use this space to provide any explanations or comments:

6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
	Land	$ 508,845	$ -	$ -	$ 508,845
	Buildings	$ 943,128	$ -	$ -	$ 943,128
	Machinery and equipment	$ 8,677	$ -	$ -	$ 8,677
	Furniture and fixtures	$ 26,376	$ -	$ -	$ 26,376
	Infrastructure	$ 5,965	$ -	$ -	$ 5,965
	Construction In Progress (CIP)	$ -	$ -	$ -	$ -
	Other (explain):Golf course, trail improvements and leased asset	$ 222,399	$ -	$ -	$ 222,399
	Accumulated Depreciation (Enter a negative, or credit, balance)	$ (460,567)	$ (72,823)	$ -	$ (533,390)
	TOTAL	$ 1,254,823	$ (72,823)	$ -	$ 1,182,000

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):Augmentation water	$ 331,290	$ 4,050	$ -	$ 335,340
	Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
	TOTAL	$ 331,290	$ 4,050	$ -	$ 335,340

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO
7-1	Does the entity have an "old hire" firemen's pension plan?	☐	☑
7-2	Does the entity have a volunteer firemen's pension plan?	☐	☑
If yes:	Who administers the plan?		

Please use this space to provide any explanations or comments:

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
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:	☑	☐	☐

Please use this space to provide any explanations or comments:

If yes: Please indicate the amount budgeted for each fund for the year reported

Fund Name	Budgeted Expenditures/Expenses
General Fund	$ 212,090
Water Service Program Fund	$ 20,950
	$ -
	$ -

PART 9 - TAX PAYER'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)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet this	☑	☐

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO
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:		
	District provides park and recreation and water augmentation services to the residents within the District's boundaries		
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:		
	Headwater Authority of the South Platte - provides administrative services and augmentation water to the District		
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	0.000
General/Other mills	6.943
Total mills	6.943

Please use this space to provide any explanations or comments:

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

Row 1-36 The District has a deficit fund balance on the modified accrual basis of accounting. The deficit is caused by the District entering into a lease with the County in which the County remitted 100% of lease proceeds to the District. The District recorded deferred revenue for the proceeds and are recognizing the lease proceds over the life of the lease. Deficit will be remedied upon recognition of 100% of the lease proceeds.

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OSA USE ONLY

Entity Wide:			General Fund			Governmental Funds			Notes
Unrestricted Cash & Investments	$	187,751	Unrestricted Fund Balan	$	(41,617)	Total Tax Revenue	$	164,451	
Current Liabilities	$	2,984	Total Fund Balance	$	(33,746)	Revenue Paying Debt Service	$	176,411	
Deferred Inflow	$	281,150	PY Fund Balance	$	(64,727)	Total Revenue	$	202,661	
			Total Revenue	$	202,661	Total Debt Service Principal	$	84,397	
			Total Expenditures	$	171,680	Total Debt Service Interest	$	5,312	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	99,261	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	423,830	
Transfers Out	$	-	Current Assets	$	88,490	PY Net Position	$	397,304	
Property Tax	$	144,897	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	84,397	Current Liabilities	$	-	Total Outstanding Debt	$	126,799	
Total Expenditures	$	171,680	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	88,490	Year Authorized	1/0/1900		
Total Developer Repayments	$	-	Principal Expense	$	-				

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 29-1-604 (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 body By signing, each individual member is certifying they are a duly elected or appointed officer 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 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 members of the governing body below.		A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Full Name **Bret Crouch**	I, Bret Crouch, 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 2023
2	Full Name **Glenn Haas**	I, Glenn Haas, 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 DocuSigned by: Glenn Haas 1465E5D514BD4C5... Date: 3/24/2021 My term Expires: May 2022
3	Full Name **Carol Darland**	I, Carol Darland, 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 DocuSigned by: Carol Darland 0D0D67323D9C4E9... Date: 3/24/2021 My term Expires: May 2022
4	Full Name **Marcia Logan**	I, Marcia Logan, 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 DocuSigned by: Marcia Logan 007A4F7823C741F... Date: 3/24/2021 My term Expires: May 2023
5	Full Name **Karen Goodman**	I, Karen Goodman, 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 DocuSigned by: 08E9F676B139476... Date: 3/25/2021 My term Expires: May 2023
6	Full 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	Full 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:_____

DocuSign Envelope ID: 344F8F01-36A5-4980-B736-4AB57A1EF951

INDIAN MOUNTAIN METROPOLITAN DISTRICT
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2020

Year Ending December 31,	$210,000 Capital Lease Dated August 17, 2017 Interest Rate at 2.00% Principal and Interest Payments Due January 1		
	Principal	Interest	Total
2021	$ 42,436	$ 2,564	$ 45,000
2022	43,327	1,673	45,000
2023	41,036	815	41,851
	$ 126,799	$ 5,052	$ 131,851

See Accountant's Compilation Report

Certificate Of Completion

Envelope Id: 344F8F0136A54980B7364AB57A1EF951

Status: Completed

Subject: Please DocuSign: Indian Mountain Metro District - Application for Exemption from Audit - 12-31-...

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Dawn Schilling
PO Box 631579
Highlands Ranch
Highlands Ranch, CO 80163
dawnschilling@schillingcpas.com
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dawnschilling@schillingcpas.com

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Signer Events	Signature	Timestamp
Carol Darland cdarl39783@aol.com Security Level: Email, Account Authentication (None)	DocuSigned by: Carol Darland 0D0D67323D9C4E9... Signature Adoption: Pre-selected Style Using IP Address: 97.121.189.239	Sent: 3/24/2021 3:00:35 PM Viewed: 3/24/2021 3:56:40 PM Signed: 3/24/2021 8:17:04 PM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		
Glenn Haas glennehaas@comcast.net Owner Rockies Food LLC Security Level: Email, Account Authentication (None)	DocuSigned by: Glenn Haas 1465E5D514BD4C5... Signature Adoption: Pre-selected Style Using IP Address: 73.181.65.204	Sent: 3/24/2021 3:00:35 PM Viewed: 3/24/2021 6:27:17 PM Signed: 3/24/2021 6:27:41 PM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		
Karen Goodman kkmbg1@comcast.net Security Level: Email, Account Authentication (None)	DocuSigned by: 08E9F676B139476... Signature Adoption: Drawn on Device Using IP Address: 64.98.73.106 Signed using mobile	Sent: 3/24/2021 3:00:35 PM Viewed: 3/25/2021 11:02:19 AM Signed: 3/25/2021 11:23:24 AM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		
Marcia Logan ep.mjlogan@yahoo.com Security Level: Email, Account Authentication (None)	DocuSigned by: Marcia Logan 007A4F7823C741F... Signature Adoption: Pre-selected Style Using IP Address: 199.102.122.2	Sent: 3/24/2021 3:00:34 PM Viewed: 3/24/2021 3:03:59 PM Signed: 3/24/2021 3:05:42 PM
Electronic Record and Signature Disclosure: Not Offered via DocuSign		

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/24/2021 3:00:35 PM
Certified Delivered	Security Checked	3/24/2021 3:03:59 PM
Signing Complete	Security Checked	3/24/2021 3:05:42 PM
Completed	Security Checked	3/27/2021 12:44:58 PM

Payment Events	Status	Timestamps

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SCHILLING & COMPANY, INC.
Certified Public Accountants

P.O. Box 631579
Highlands Ranch, CO 80163

Phone: 720.348.1086
Fax: 720.348.2920

Accountant's Compilation Report

Board of Directors
Indian Mountain Metropolitan District
Park County, Colorado

Management is responsible for the accompanying financial information of Indian Mountain Metropolitan District as of and for the year ended December 31, 2020, included in the accompanying prescribed form, the Application for Exemption from Audit. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying prescribed form nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the State of Colorado's Office of the State Auditor, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information on page 11 of the prescribed form is presented for purposes of additional analysis. The information is the representation of Indian Mountain Metropolitan District. The information was subject to our compilation engagement however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

SCHILLING & COMPANY, INC.

Highlands Ranch, Colorado
March 4, 2021