

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Maple Ridge Metropolitan District
7400 East Orchard
Suite 3300
Greenwood Village, CO 80111
Colin Mielke
303-770-2700
cmielke@svwpc.com

For the Year Ended
12/31/20
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood CO 80112
303-689-0833
3/25/2021

PREPARER (SIGNATURE REQUIRED)

Diane Wheeler

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)

PROPRIETARY
(CASH OR BUDGETARY BASIS)

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 62,302	
2-2	Specific ownership	\$ 2,957	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 72	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ 11,574	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22	Developer advance receivable	\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 76,905	

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 934	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,277	
3-7	Accounting and legal fees	\$ 17,435	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ 25,521	
3-18	Debt service interest	\$ 2,620	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):		
3-24	Trustee fee	\$ 4,000	
3-25	Fee to Town	\$ 3,524	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 56,311	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
General obligation bonds	\$ 1,482,649	\$ 97,932	\$ 25,521	\$ 1,555,060
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 1,009,222	\$ -	\$ -	\$ 1,009,222
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,491,871	\$ 97,932	\$ 25,521	\$ 2,564,282

*must tie 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? \$ 19,645,000.00 Date the debt was authorized: 11/5/2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4-6 Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7 Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-8 Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

The increase in the debt is accretion on the 2019 A Bonds, so no effect on the fund based statements

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	\$ 5,909	
5-2 Certificates of deposit	\$ -	
Total Cash Deposits		\$ 5,909
Investments (if investment is a mutual fund, please list underlying investments):		
Morgan Stanley ILF Treasury #8354	\$ 48,648	
5-3	\$ -	
	\$ -	
	\$ -	
Total Investments		\$ 48,648
Total Cash and Investments		\$ 54,557

Please answer the following questions by marking in the appropriate boxes

	Yes	No	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes No

- 6-1 Does the entity have capital assets?
- 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:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 2,215,318	\$ -	\$ -	\$ 2,215,318
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,215,318	\$ -	\$ -	\$ 2,215,318

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 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	\$ -

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?

- 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	\$ 29,549
Debt Service Fund	\$ 28,939

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes

No

10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

10-2 Has the entity changed its name in the past or current year?

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Street, Park and Rec, Water, Sewer, Transportation, Mosquito control

10-4 Does the entity have an agreement with another government to provide services?

If yes: List the name of the other governmental entity and the services provided:

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption mills	46.758
General/Other mills	8.000
Total mills	54.758

Please use this space to provide any explanations or comments:

PART 11 - 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?	<input type="checkbox"/>	<input type="checkbox"/>

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

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.

Print the names of ALL members of current governing body below. A MAJORITY of the members of the governing body must complete and sign in the column below.

Board Member 1	Print Board Member's Name Richard Jablonski	I <u>Richard Jablonski</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>Aug 18, 2021</u> My term Expires: <u>May 2023</u>
Board Member 2	Print Board Member's Name Tatum Jablonski	I <u>Tatum Jablonski</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>Aug 18, 2021</u> My term Expires: <u>May 2023</u>
Board Member 3	Print Board Member's Name Karen Piper	I <u>Karen Piper</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>Aug 18, 2021</u> My term Expires: <u>May 2022</u>
Board Member 4	Print Board Member's Name Thomas Studebaker	I <u>Thomas Studebaker</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>Aug 18, 2021</u> My term Expires: <u>May 2022</u>
Board Member 5	Print Board Member's Name Carlos Esteves	I <u>Carlos Esteves</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>Aug 18, 2021</u> My term Expires: <u>May 2022</u>
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____

BOND DEBT SERVICE
Maple Ridge Metropolitan District
Limited Tax General Obligation Convertible Capital Appreciation Bonds, Series 2019A

Date	Convertible CAB 2019A 6.5%	Number of \$5,000 Bonds	Total Accreted Value	Accrued interest
05/21/2019	4,253.50	316.0000	1,344,106.00	
06/01/2019	4,261.05	316.0000	1,346,491.80	
12/01/2019	4,399.55	316.0000	1,390,257.80	7,531.33
06/01/2020	4,542.55	316.0000	1,435,445.80	
12/01/2020	4,690.15	316.0000	1,482,087.40	91,829.60
06/01/2021	4,842.60	316.0000	1,530,261.60	
12/01/2021	5,000.00	316.0000	1,580,000.00	

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
06/01/2022			51,350.00		51,350.00	
12/01/2022			51,350.00		51,350.00	102,700
06/01/2023			51,350.00		51,350.00	
12/01/2023	12,760.50	6.500%	51,350.00	2,239.50	66,350.00	117,700
06/01/2024			50,862.50		50,862.50	
12/01/2024	12,760.50	6.500%	50,862.50	2,239.50	65,862.50	116,725
06/01/2025			50,375.00		50,375.00	
12/01/2025	12,760.50	6.500%	50,375.00	2,239.50	65,375.00	115,750
06/01/2026			49,887.50		49,887.50	
12/01/2026	17,014.00	6.500%	49,887.50	2,986.00	69,887.50	119,775
06/01/2027			49,237.50		49,237.50	
12/01/2027	17,014.00	6.500%	49,237.50	2,986.00	69,237.50	118,475
06/01/2028			48,587.50		48,587.50	
12/01/2028	21,267.50	6.500%	48,587.50	3,732.50	73,587.50	122,175
06/01/2029			47,775.00		47,775.00	
12/01/2029	25,521.00	6.500%	47,775.00	4,479.00	77,775.00	125,550
06/01/2030			46,800.00		46,800.00	
12/01/2030	25,521.00	6.500%	46,800.00	4,479.00	76,800.00	123,600
06/01/2031			45,825.00		45,825.00	
12/01/2031	29,774.50	6.500%	45,825.00	5,225.50	80,825.00	126,650
06/01/2032			44,687.50		44,687.50	
12/01/2032	29,774.50	6.500%	44,687.50	5,225.50	79,687.50	124,375
06/01/2033			43,550.00		43,550.00	
12/01/2033	34,028.00	6.500%	43,550.00	5,972.00	83,550.00	127,100
06/01/2034			42,250.00		42,250.00	
12/01/2034	34,028.00	6.500%	42,250.00	5,972.00	82,250.00	124,500
06/01/2035			40,950.00		40,950.00	
12/01/2035	38,281.50	6.500%	40,950.00	6,718.50	85,950.00	126,900
06/01/2036			39,487.50		39,487.50	
12/01/2036	38,281.50	6.500%	39,487.50	6,718.50	84,487.50	123,975
06/01/2037			38,025.00		38,025.00	
12/01/2037	42,535.00	6.500%	38,025.00	7,465.00	88,025.00	126,050
06/01/2038			36,400.00		36,400.00	
12/01/2038	42,535.00	6.500%	36,400.00	7,465.00	86,400.00	122,800
06/01/2039			34,775.00		34,775.00	
12/01/2039	46,788.50	6.500%	34,775.00	8,211.50	89,775.00	124,550
06/01/2040			32,987.50		32,987.50	
12/01/2040	51,042.00	6.500%	32,987.50	8,958.00	92,987.50	125,975
06/01/2041			31,037.50		31,037.50	
12/01/2041	55,295.50	6.500%	31,037.50	9,704.50	96,037.50	127,075
06/01/2042			28,925.00		28,925.00	

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
12/01/2042	55,295.50	6.500%	28,925.00	9,704.50	93,925.00	122,850
06/01/2043			26,812.50		26,812.50	
12/01/2043	59,549.00	6.500%	26,812.50	10,451.00	96,812.50	123,625
06/01/2044			24,537.50		24,537.50	
12/01/2044	63,802.50	6.500%	24,537.50	11,197.50	99,537.50	124,075
06/01/2045			22,100.00		22,100.00	
12/01/2045	68,056.00	6.500%	22,100.00	11,944.00	102,100.00	124,200
06/01/2046			19,500.00		19,500.00	
12/01/2046	72,309.50	6.500%	19,500.00	12,690.50	104,500.00	124,000
06/01/2047			16,737.50		16,737.50	
12/01/2047	76,563.00	6.500%	16,737.50	13,437.00	106,737.50	123,475
06/01/2048			13,812.50		13,812.50	
12/01/2048	80,816.50	6.500%	13,812.50	14,183.50	108,812.50	122,625
06/01/2049			10,725.00		10,725.00	
12/01/2049	89,323.50	6.500%	10,725.00	15,676.50	115,725.00	126,450
06/01/2050			7,312.50		7,312.50	
12/01/2050	93,577.00	6.500%	7,312.50	16,423.00	117,312.50	124,625
06/01/2051			3,737.50		3,737.50	
12/01/2051	97,830.50	6.500%	3,737.50	17,169.50	118,737.50	122,475
	1344106		2100800	235894	3680800	3680800
	<u>1,344,106.00</u>		<u>2,100,800.00</u>	<u>235,894.00</u>	<u>3,680,800.00</u>	<u>3,680,800</u>

BOND DEBT SERVICE
Maple Ridge Metropolitan District
Limited Tax General Obligation Capital Appreciation Bonds, Series 2019B

Period Ending	Principal	Coupon	Interest	Compounded Interest	Debt Service	Annual Debt Service
	Convertible CAB 2019A	Number of \$5,000 Bonds	Total Accreted Value	Convertible CAB 2019A	Number of \$5,000 Bonds	Total Accreted Value
Date	6.5%			6.5%		
05/21/2019	4,530.45	6.0000	25,521.00	4,253.50	15.0000	63,802.50
06/01/2019	4,542.55	6.0000	25,566.30	4,261.05	15.0000	63,915.75
12/01/2019	4,690.15	6.0000	26,397.30	4,399.55	15.0000	65,993.25
06/01/2020	4,842.60	6.0000	27,255.30	4,542.55	15.0000	68,138.25
12/01/2020	5,000.00	6.0000	28,140.90	4,690.15	15.0000	70,352.25
06/01/2021	0.00	6.0000	29,055.60	4,842.60	15.0000	72,639.00
12/01/2021	0.00	6.0000	30,000.00	5,000.00	15.0000	75,000.00
12/01/2020	25,521.00	6.500%		2,619.90	28,140.90	28,140.90
06/01/2021						
12/01/2021	63,802.50	6.500%		11,197.50	75,000.00	75,000.00
	89,323.50	0.13	0.00	13,817.40	103,140.90	103,140.90












Maple Ridge MD 2020

Final Audit Report

2021-08-18


Created:	2021-08-18
By:	Diane Wheeler (diane@simmonswheeler.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAFT0_rOmUSPYjEgFliaANML_kxJmo0ZhF

"Maple Ridge MD 2020" History


-  Document created by Diane Wheeler (diane@simmonswheeler.com)
2021-08-18 - 12:04:42 PM GMT
-  Document emailed to Diane Wheeler (diane@simmonswheeler.com) for signature
2021-08-18 - 12:06:23 PM GMT
-  Document emailed to RICHARD JABLONSKI (rtjablonski@msn.com) for signature
2021-08-18 - 12:06:23 PM GMT
-  Document emailed to Tatum Jablonski (tatumpjablonski@gmail.com) for signature
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-  Document emailed to Karen Piper (pipersdesign@yahoo.com) for signature
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-  Document emailed to Los Esteves (esteves.los1@gmail.com) for signature
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2021-08-18 - 2:19:17 PM GMT

 Document e-signed by Tom Studebaker (tom@coreresidentialco.com)

Signature Date: 2021-08-18 - 2:20:14 PM GMT - Time Source: server

 Agreement completed.

2021-08-18 - 2:20:14 PM GMT