APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Miners Mesa Commercial Metropolitan District
ADDRESS	c/o Colorado CPA Company PC
	PO Box 630154
	Highlands Ranch, CO 80163
CONTACT PERSON	Amanda Gildea
PHONE	(720) 722-5835
EMAIL	amanda.gildea@coloradocpacompany.com

For the Year Ended
12/31/2022
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:	Amanda Gildea
TITLE	CPA
FIRM NAME (if applicable)	Colorado CPA Company PC
ADDRESS	PO Box 630154, Highlands Ranch CO 80163
PHONE	(720) 722-5835
DATE PREPARED	February 20, 2023
RELATIONSHIP TO ENTITY	Contracted CPA

PREPARER (SIGNATURE REQUIRED)

Amanda V Gildea

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

2/24

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Debt Service Fund	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Assets			Assets		
1-1	Cash & Cash Equivalents	$ 721	$ -	Cash & Cash Equivalents	$ -	$ -
1-2	Investments	$ 42,992	$ 3,034	Investments	$ -	$ -
1-3	Receivables	$ 68	$ 502	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ -	$ -	Due from Other Entities or Funds	$ -	$ -
1-5	Property Tax Receivable	$ 10,628	$ 77,938	Other Current Assets [specify...]		
	All Other Assets [specify...]				$ -	$ -
1-6	Lease Receivable (as Lessor)	$ -	$ -	Total Current Assets	$ -	$ -
1-7	Prepaid expenses	$ 1,941	$ -	Capital & Right to Use 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	$ 56,350	$ 81,474	(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -
	Deferred Outflows of Resources:			Deferred Outflows of Resources		
1-12	[specify...]	$ -	$ -	[specify...]	$ -	$ -
1-13	[specify...]	$ -	$ -	[specify...]	$ -	$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	$ -	$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	$ -	$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 56,350	$ 81,474	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
	Liabilities			Liabilities		
1-16	Accounts Payable	$ 3,993	$ -	Accounts Payable	$ -	$ -
1-17	Accrued Payroll and Related Liabilities	$ -	$ -	Accrued Payroll and Related Liabilities	$ -	$ -
1-18	Unearned Property Tax Revenue	$ -	$ -	Accrued Interest Payable	$ -	$ -
1-19	Due to Other Entities or Funds	$ -	$ -	Due to Other Entities or Funds	$ -	$ -
1-20	All Other Current Liabilities	$ -	$ -	All Other Current Liabilities	$ -	$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	$ 3,993	$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	$ -	$ -
1-22	All Other Liabilities [specify...]	$ -	$ -	Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -
1-23		$ -	$ -	Other Liabilities [specify...]:	$ -	$ -
1-24		$ -	$ -		$ -	$ -
1-25		$ -	$ -		$ -	$ -
1-26		$ -	$ -		$ -	$ -
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	$ 3,993	$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	$ -	$ -
	Deferred Inflows of Resources:			Deferred Inflows of Resources		
1-28	Deferred Property Taxes	$ 10,628	$ 77,938	Pension/OPEB Related	$ -	$ -
1-29	Lease related (as lessor)	$ -	$ -	Other [specify...]	$ -	$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	$ 10,628	$ 77,938	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	$ -	$ -
	Fund Balance			Net Position		
1-31	Nonspendable Prepaid	$ 1,941	$ -	Net Investment in Capital Assets	$ -	$ -
1-32	Nonspendable Inventory	$ -	$ -			
1-33	Restricted - TABOR & Debt	$ 340	$ 3,536	Emergency Reserves	$ -	$ -
1-34	Committed [specify...]	$ -	$ -	Other Designations/Reserves	$ -	$ -
1-35	Assigned [specify...]	$ -	$ -	Restricted	$ -	$ -
1-36	Unassigned:	$ 39,448	$ -	Undesignated/Unreserved/Unrestricted	$ -	$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ 41,729	$ 3,536	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	$ -	$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	$ 56,350	$ 81,474	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	$ -	$ -

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Debt Service Fund	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: 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]	$ 10,960	$ 80,376	Property [include mills levied in Question 10-6]	$ -	$ -	
2-2	Specific Ownership	$ 848	$ 6,218	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	$ 11,808	$ 86,594	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	$ 790	$ -	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	$ 12,598	$ 86,594	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -	
	Other Financing Sources			Other Financing Sources			
2-25	Debt Proceeds	$ -	$ -	Debt Proceeds	$ -	$ -	
2-26	Lease Proceeds	$ -	$ -	Lease Proceeds	$ -	$ -	
2-27	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -	
2-28	Other [specify...]:	$ -	$ -	Other [specify...]:	$ -	$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	$ -	$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 12,598	$ 86,594	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -	$ 99,192

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: General Fund	Governmental Funds: Debt Service Fund
	Expenditures		
3-1	General Government	$ 17,452	$ 3,111
3-2	Judicial	$ -	$ -
3-3	Law Enforcement	$ -	$ -
3-4	Fire	$ -	$ -
3-5	Highways & Streets	$ -	$ -
3-6	Solid Waste	$ -	$ -
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-8	Health	$ -	$ -
3-9	Culture and Recreation	$ -	$ -
3-10	Transfers to other districts	$ -	$ -
3-11	Other [specify...]:	$ -	$ -
3-12		$ -	$ -
3-13		$ -	$ -
3-14	Capital Outlay	$ -	$ -
	Debt Service		
3-15	Principal (should match amount in 4-4)	$ -	$ -
3-16	Interest	$ -	$ 83,000
3-17	Bond Issuance Costs	$ -	$ -
3-18	Developer Principal Repayments	$ -	$ -
3-19	Developer Interest Repayments	$ -	$ -
3-20	All Other [specify...]:	$ -	$ -
3-21		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 17,452	$ 86,111
3-23	Interfund Transfers (In)	$ -	$ -
3-24	Interfund Transfers Out	$ -	$ -
3-25	Other Expenditures (Revenues):	$ -	$ -
3-26		$ -	$ -
3-27		$ -	$ -
3-28		$ -	$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	$ (4,854)	$ 483
3-31	Fund Balance, January 1 from December 31 prior year report	$ 46,583	$ 3,053
3-32	Prior Period Adjustment (MUST explain)	$ -	$ -
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	$ 41,729	$ 3,536

Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
Expenses		
General Operating & Administrative	$ -	$ -
Salaries	$ -	$ -
Payroll Taxes	$ -	$ -
Contract Services	$ -	$ -
Employee Benefits	$ -	$ -
Insurance	$ -	$ -
Accounting and Legal Fees	$ -	$ -
Repair and Maintenance	$ -	$ -
Supplies	$ -	$ -
Utilities	$ -	$ -
Contributions to Fire & Police Pension Assoc.	$ -	$ -
Other [specify...]	$ -	$ -
	$ -	$ -
Capital Outlay	$ -	$ -
Debt Service		
Principal (should match amount in 4-4)	$ -	$ -
Interest	$ -	$ -
Bond Issuance Costs	$ -	$ -
Developer Principal Repayments	$ -	$ -
Developer Interest Repayments	$ -	$ -
All Other [specify...]:	$ -	$ -
	$ -	$ -
Add lines 3-1 through 3-21 TOTAL EXPENSES	$ -	$ -
Net Interfund Transfers (In) Out	$ -	$ -
Other [specify...][enter negative for expense]	$ -	$ -
Depreciation/Amortization	$ -	$ -
Other Financing Sources (Uses) (from line 2-28)	$ -	$ -
Capital Outlay (from line 3-14)	$ -	$ -
Debt Principal (from line 3-15, 3-18)	$ -	$ -
(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	$ -	$ -
Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	$ -	$ -
Net Position, January 1 from December 31 prior year report	$ -	$ -
Prior Period Adjustment (MUST explain)	$ -	$ -
Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	$ -	$ -

Please use this space to provide explanation of any items on this page

GRAND TOTAL $ 103,563

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	$ 6,291,000	$ -	$ -	$ 6,291,000
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ -	$ -	$ -	$ -
Lease Liabilities	$ -	$ -	$ -	$ -
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 [Section 29-1-605(2) C.R.S.]?		☐	☑
If yes:	How much?	$ -		
If yes:	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
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?			
	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?	$ -		

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	$ 721	
5-2	Certificates of deposit	$ -	
	TOTAL CASH DEPOSITS		$ 721
	Investments (if investment is a mutual fund, please list underlying investments):		
	COLOTRUST	$ 46,026	
5-3		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ 46,026
	TOTAL CASH AND INVESTMENTS		$ 46,747

Please use this space to provide any explanations or comments:

	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 AND RIGHT-TO-USE ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?	☐	☑	
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:	☐	☐	

6-3

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year [1]	Additions [2]	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$ -
Buildings	$ -	$ -	$ -	$ -
Machinery and equipment	$ -	$ -	$ -	$ -
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Leased Right-to-Use Assets	$ -	$ -	$ -	$ -
Intangible Assets	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

6-4

Complete the following Capital & Right-To-Use 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)	$ -	$ -	$ -	$ -
Leased Right-to-Use Assets	$ -	$ -	$ -	$ -
Intangible Assets	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

* Must agree to prior year-end balance
- Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

		YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firefighters' pension plan?	☐	☑	
7-2	Does the entity have a volunteer firefighters' pension plan?	☐	☑	
If yes:	Who administers the plan?	☐	☐	

Indicate the contributions from:

Tax (property, SO, sales, etc.):	$ -
State contribution amount:	$ -
Other (gifts, donations, etc.):	$ -
TOTAL	$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	$ -

PART 8 - BUDGET INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	☑	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☑	☐	☐	

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	$ 21,300
Debt Service Fund	$ 601,314
	$ -
	$ -

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

	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	☑	☐	

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

PART 10 - GENERAL INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?	☐	☑	
If yes:	Date of formation:			
10-2	Has the entity changed its name in the past or current year?	☐	☑	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	☑	☐	
10-4	Please indicate what services the entity provides:			

General maintenance and debt service

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.

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: **Wendell Pickett**	I, Wendell Glenn Pickett, 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: [signature] Date: 2023.02.20 My term Expires: 2023
2	Full Name: **Kyle Braly**	I, Kyle Braly, 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: [signature] Date: 2023-02-21 My term Expires: 2-23
3	Full Name: **Debra Bickle**	I, Debra A Bickle, 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: [signature] Date: 2/21/2023 My term Expires: 2023
4	Full Name: **Meganne Andrew**	I, Meganne L Andrew, 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: [signature] Date: 2-21-2023 My term Expires: 2023
5	Full Name: **Roger Pomainville**	I, Roger Pomainville, 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: [signature] Date: 02/20/2023 My term Expires: 2025
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: _____

OSA USE ONLY

Entity Wide:			General Fund			Governmental Funds			Notes
Unrestricted Cash & Investments	$	46,747	Unrestricted Fund Balan	$	39,448	Total Tax Revenue	$	98,402	
Current Liabilities	$	3,993	Total Fund Balance	$	41,729	Revenue Paying Debt Service	$	86,594	
Deferred Inflow	$	88,566	PY Fund Balance	$	46,583	Total Revenue	$	99,192	
			Total Revenue	$	12,598	Total Debt Service Principal	$	-	
			Total Expenditures	$	17,452	Total Debt Service Interest	$	83,000	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	46,747	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	-	
Transfers Out	$	-	Current Assets	$	-	PY Net Position	$	-	
Property Tax	$	91,336	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	-	Current Liabilities	$	-	Total Outstanding Debt	$	6,291,000	
Total Expenditures	$	103,563	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	-	Year Authorized		1/0/1900	
Total Developer Repayments	$	-	Principal Expense	$	-				

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 Principal Balance	Unpaid Accumulated Interest	Date
						6,291,000		
6/15/2015			264,222			6,291,000		6/15/2015
12/15/2015	41,000	8.400%	264,222	569,444	94,750	6,291,000	433,694	12/15/2015
6/15/2016		8.400%	264,222			6,291,000		6/15/2016
12/15/2016	45,000	8.400%	264,222	573,444	103,000	6,291,000	859,138	12/15/2016
6/15/2017		8.400%	264,222			6,291,000		6/15/2017
12/15/2017	50,000	8.400%	264,222	578,444	99,000	6,291,000	1,288,582	12/15/2017
6/15/2018		8.400%	264,222			6,291,000		6/15/2018
12/15/2018	55,000	8.400%	264,222	583,444	96,500	6,291,000	1,720,526	12/15/2018
6/15/2019		8.400%	264,222			6,291,000		6/15/2019
12/15/2019	60,000	8.400%	264,222	588,444	106,600	6,291,000	2,142,370	12/15/2019
6/15/2020		8.400%	264,222			6,291,000		6/15/2020
12/15/2020	65,000	8.400%	264,222	593,444	106,000	6,291,000	2,564,814	12/15/2020
6/15/2021		8.400%	264,222			6,291,000		6/15/2021
12/15/2021	70,000	8.400%	264,222	598,444	102,000	6,221,000	2,991,258	12/15/2021
6/15/2022		8.400%	261,282			6,221,000		6/15/2022
12/15/2022	75,000	8.400%	261,282	597,564	83,000	6,146,000	3,430,822	12/15/2022
6/15/2023		8.400%	258,132			6,146,000		6/15/2023
12/15/2023	80,000	8.400%	258,132	596,264		6,066,000		12/15/2023
6/15/2024		8.400%	254,772			6,066,000		6/15/2024
12/15/2024	90,000	8.400%	254,772	599,544		5,976,000		12/15/2024
6/15/2025		8.400%	250,992			5,976,000		6/15/2025
12/15/2025	95,000	8.400%	250,992	596,984		5,881,000		12/15/2025
6/15/2026		8.400%	247,002			5,881,000		6/15/2026
12/15/2026	105,000	8.400%	247,002	599,004		5,776,000		12/15/2026
6/15/2027		8.400%	242,592			5,776,000		6/15/2027
12/15/2027	115,000	8.400%	242,592	600,184		5,661,000		12/15/2027
6/15/2028		8.400%	237,762			5,661,000		6/15/2028
12/15/2028	125,000	8.400%	237,762	600,524		5,536,000		12/15/2028
6/15/2029		8.400%	232,512			5,536,000		6/15/2029
12/15/2029	135,000	8.400%	232,512	600,024		5,401,000		12/15/2029
6/15/2030		8.400%	226,842			5,401,000		6/15/2030
12/15/2030	145,000	8.400%	226,842	598,684		5,256,000		12/15/2030
6/15/2031		8.400%	220,752			5,256,000		6/15/2031
12/15/2031	160,000	8.400%	220,752	601,504		5,096,000		12/15/2031
6/15/2032		8.400%	214,032			5,096,000		6/15/2032
12/15/2032	170,000	8.400%	214,032	598,064		4,926,000		12/15/2032
6/15/2033		8.400%	206,892			4,926,000		6/15/2033
12/15/2033	185,000	8.400%	206,892	598,784		4,741,000		12/15/2033
6/15/2034		8.400%	199,122			4,741,000		6/15/2034
12/15/2034	200,000	8.400%	199,122	598,244		4,541,000		12/15/2034
6/15/2035		8.400%	190,722			4,541,000		6/15/2035
12/15/2035	220,000	8.400%	190,722	601,444		4,321,000		12/15/2035
6/15/2036		8.400%	181,482			4,321,000		6/15/2036
12/15/2036	235,000	8.400%	181,482	597,964		4,086,000		12/15/2036
6/15/2037		8.400%	171,612			4,086,000		6/15/2037
12/15/2037	255,000	8.400%	171,612	598,224		3,831,000		12/15/2037
6/15/2038		8.400%	160,902			3,831,000		6/15/2038
12/15/2038	275,000	8.400%	160,902	596,804		3,556,000		12/15/2038
6/15/2039		8.400%	149,352			3,556,000		6/15/2039
12/15/2039	300,000	8.400%	149,352	598,704		3,256,000		12/15/2039
6/15/2040		8.400%	136,752			3,256,000		6/15/2040
12/15/2040	325,000	8.400%	136,752	598,504		2,931,000		12/15/2040
6/15/2041		8.400%	123,102			2,931,000		6/15/2041
12/15/2041	355,000	8.400%	123,102	601,204		2,576,000		12/15/2041
6/15/2042		8.400%	108,192			2,576,000		6/15/2042
12/15/2042	380,000	8.400%	108,192	596,384		2,196,000		12/15/2042
6/15/2043		8.400%	92,232			2,196,000		6/15/2043
12/15/2043	415,000	8.400%	92,232	599,464		1,781,000		12/15/2043
6/15/2044		8.400%	74,802			1,781,000		6/15/2044
12/15/2044	450,000	8.400%	74,802	599,604		1,331,000		12/15/2044
6/15/2045		8.400%	55,902			1,331,000		6/15/2045
12/15/2045	1,015,000	8.400%	55,902	1,126,804		316,000		12/15/2045
	6,291,000		12,694,584	18,985,584				

See Summary of Significant Assumptions and Accounting Policies