

**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
12/31/2023
or fiscal year ended:

CERTIFICATION OF PREPARER

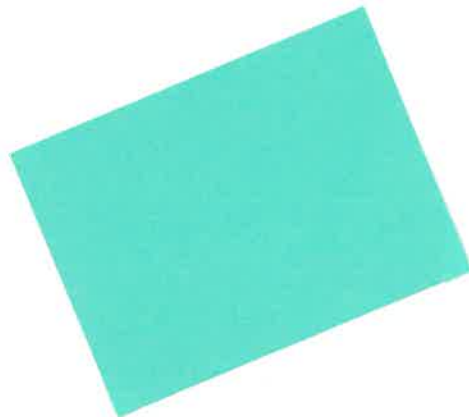
I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues 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
RELATIONSHIP TO ENTITY	Contracted CPA

PREPARER (SIGNATURE REQUIRED)	DATE PREPARED
<i>Amanda Gildea</i>	1/17/2024

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



APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME.
GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/flotopics/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
 - OF--
 - Have you included a resolution?
 - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
 - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
 - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our [web portal](#). Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal: <https://apps.leg.co.gov/osa/lg> For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St., 7th Floor
Denver, CO 80203

Please Note. The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.

QUESTIONS? Email: osa.lg@coleg.gov or Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.
Governmental Activity should be reported on the Modified Accrual Basis
Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3
Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year
In that event, AN AUDIT SHALL BE REQUIRED.

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

*Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Debt Service Fund		Fund*	Fund*
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 1,633	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 40,946	\$ 8,141	Investments	\$ -	\$ -
1-3	Receivables	\$ 105	\$ 770	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 14,130	\$ 103,617	Other Current Assets (specify...)	\$ -	\$ -
	All Other Assets (specify...)	\$ -	\$ -		\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -
1-7	Prepaid expense	\$ 1,941	\$ -	Total Current Assets	\$ -	\$ -
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ -	\$ -
1-9		\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 58,755	\$ 112,528	(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	\$ 58,755	\$ 112,528	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-16	Accounts Payable	\$ 2,709	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned 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	\$ 2,709	\$ -	(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	\$ 2,709	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
Deferred Inflows of Resources:				Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 14,130	\$ 103,617	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other (specify...)	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 14,130	\$ 103,617	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
Fund Balance				Net Position		
1-31	Nonspendable Prepaid	\$ 1,941	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted (TABOR & debt)	\$ 445	\$ 8,911	Emergency Reserves	\$ -	\$ -
1-34	Committed (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 39,530	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ 41,916	\$ 8,911	(add lines 1-31 through 1-36) TOTAL NET POSITION	\$ -	\$ -
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 58,755	\$ 112,528	(add lines 1-27, 1-30 and 1-37) 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		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Debt Service Fund		Fund*	Fund*	
Tax Revenue							
2-1	Property (include mills levied in Question 10-g)	\$ 10,628	\$ 77,939	Property (include mills levied in Question 10-g)	\$ -	\$ -	
2-2	Specific Ownership	\$ 746	\$ 5,473	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	\$ 11,374	\$ 83,412	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	\$ 2,735	\$ 1	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	\$ 14,109	\$ 83,413	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
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	\$ -	\$ -	
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 14,109	\$ 83,413	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
					\$	\$	\$ 97,522

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.
		General Fund	Debt Service Fund		Fund	Fund	
3-1	Expenditures			Expenses			
3-1	General Government	\$ 13,922	\$ 3,038	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			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
3-16	Interest	\$ -	\$ 75,000	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		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 13,922	\$ 78,038	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ -	\$ -	\$ 91,960
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/Amortization	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-16, 3-18)	\$ -	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 187	\$ 5,375	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 41,729	\$ 3,536	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 Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 41,916	\$ 8,911	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -	

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	\$ -	\$ -	\$ -	\$ -
Lease & SBITA** Liabilities (GASB 87 & 96)	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,291,000	\$ -	\$ -	\$ 6,291,000

****Subscription Based Information Technology Arrangements**

*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt (Section 29-1-605(2) C.R.S.)? YES NO

If yes: How much? \$ -

Date the debt was authorized: _____

4-6 Does the entity intend to issue debt within the next calendar year? YES NO

If yes: How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO

If yes: What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements? YES NO

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? 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 \$ 1,633

5-2 Certificates of deposit \$ -

TOTAL CASH DEPOSITS **\$ 1,633**

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

5-3 COLOTRUST \$ 49,087

\$ -

\$ -

\$ -

TOTAL INVESTMENTS **\$ 49,087**

TOTAL CASH AND INVESTMENTS **\$ 50,720**

Please answer the following question by marking in the appropriate box

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 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? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, YES NO

MUST explain:

6-3 Complete the following Capital & Right-To-Use 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)		\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use 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 & SBITA Right-to-Use Assets		\$ -	\$ -	\$ -	\$ -
Intangible Assets		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use 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? YES NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? YES NO

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box Please use this space to provide any explanations or comments:

- | | | | |
|--|--|---|--|
| <p>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:</p> <p>8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:</p> | <p>YES</p> <p><input checked="" type="checkbox"/></p> <p><input checked="" type="checkbox"/></p> | <p>NO</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> | <p>N/A</p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> |
|--|--|---|--|

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	\$ 19,319
Debt/ service fund	\$ 589,351
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box Please use this space to provide any explanations or comments:

- | | | |
|---|---|---|
| <p>9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</p> | <p>YES</p> <p><input checked="" type="checkbox"/></p> | <p>NO</p> <p><input type="checkbox"/></p> |
|---|---|---|

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 Please use this space to provide any explanations or comments:

- | | | |
|---|--|--|
| <p>10-1 Is this application for a newly formed governmental entity?</p> | <p>YES</p> <p><input type="checkbox"/></p> | <p>NO</p> <p><input checked="" type="checkbox"/></p> |
|---|--|--|

If yes: Date of formation:

- | | | |
|--|--|--|
| <p>10-2 Has the entity changed its name in the past or current year?</p> | <p>YES</p> <p><input type="checkbox"/></p> | <p>NO</p> <p><input checked="" type="checkbox"/></p> |
|--|--|--|

If Yes: NEW name
 PRIOR name

- | | | |
|--|---|---|
| <p>10-3 Is the entity a metropolitan district?</p> | <p>YES</p> <p><input checked="" type="checkbox"/></p> | <p>NO</p> <p><input type="checkbox"/></p> |
|--|---|---|

10-4 Please indicate what services the entity provides:
 General maintenance and debt service

- | | | |
|--|--|--|
| <p>10-5 Does the entity have an agreement with another government to provide services?</p> | <p>YES</p> <p><input type="checkbox"/></p> | <p>NO</p> <p><input checked="" type="checkbox"/></p> |
|--|--|--|

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

- | | | |
|---|---|---|
| <p>10-6 Does the entity have a certified mill levy?</p> | <p>YES</p> <p><input checked="" type="checkbox"/></p> | <p>NO</p> <p><input type="checkbox"/></p> |
|---|---|---|

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

- | | | | |
|---|--|---|---|
| <p>10-7 NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.</p> | <p>YES</p> <p><input type="checkbox"/></p> | <p>NO</p> <p><input type="checkbox"/></p> | <p>N/A</p> <p><input checked="" type="checkbox"/></p> |
|---|--|---|---|

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	\$ 50,720	Unrestricted Fund Balance	\$ 39,530	Total Tax Revenue	\$	94,786
Current Liabilities	\$ 2,709	Total Fund Balance	\$ 41,816	Revenue Paying Debt Service	\$	83,413
Deferred Inflow	\$ 117,747	PY Fund Balance	\$ 41,729	Total Revenue	\$	97,522
		Total Revenue	\$ 14,109	Total Debt Service Principal	\$	-
		Total Expenditures	\$ 13,922	Total Debt Service Interest	\$	75,000
				Total Assets	\$	171,283
				Total Liabilities	\$	2,709
		Interfund In	\$ -	Enterprise Funds		
		Interfund Out	\$ -	Net Position	\$	-
		Proprietary	\$ -	PY Net Position	\$	-
		Current Assets	\$ -	Government-Wide		
		Deferred Outflow	\$ 88,587	Total Outstanding Debt	\$	6,281,000
		Current Liabilities	\$ -	Authorized but Unissued	\$	-
		Deferred Inflow	\$ 91,060	Year Authorized		10/1900
		Cash & Investments	\$ -			
		Principal Expense	\$ -			
Governmental						
Total Cash & Investments	\$ 50,720					
Transfers In	\$ -					
Transfers Out	\$ -					
Property Tax	\$ 88,587					
Debt Service Principal	\$ -					
Total Expenditures	\$ 91,060					
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 29-1-604 (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.

MUST Print the names of ALL members of the governing body below.		A MAJORITY of the members of the governing body must sign below.	
1	Full Name 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>Wendell Pickett</u> Date: <u>2/24.01.19</u> My term Expires: <u>2027</u>	
2	Full Name Kyle Braly	I, <u>Kyle Braly</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>AB6</u> Date: <u>2/7/2024</u> My term Expires: <u>2027</u>	
3	Full Name Debra Bickle	I, <u>Debra Bickle</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>Debra Bickle</u> Date: <u>1/24/2024</u> My term Expires: <u>2027</u>	
4	Full Name Meganne Andrew	I, <u>Meganne 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>Meganne Andrew</u> Date: <u>1-31-24</u> My term Expires: <u>2025</u>	
5	Full Name Roger Pomainville	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>2025</u>	
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: _____	

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document. If needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

(Choose 1 or 2 below, whichever is applicable)

1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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
6/15/2015			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	75,000	6,066,000	3,872,086	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				