

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

Miners Mesa Commercial Metropolitan District  
c/o Colorado CPA Company PC  
PO Box 630154, Highlands Ranch CO 80163

For the Year Ended  
12/31/2024  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Amanda Gildea  
(720) 722-5835  
amanda.gildea@coloradocpacompany.com

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
RELATIONSHIP TO ENTITY

Amanda Gildea  
CPA  
Colorado CPA Company PC  
PO Box 630154, Highlands Ranch CO 80163  
(720) 722-5835  
Contracted CPA

PREPARER (SIGNATURE REQUIRED)

*Amanda Gildea*

DATE PREPARED

(No exemption shall be granted prior to the close of said fiscal year)

1/17/2025

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

If Yes, date filed:

**P**

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)			Description	Proprietary/Fiduciary Funds (Cash or Budgetary Basis)	
		General Fund	Debt Service Fund	Fund*		Fund*	Fund*
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$ 895	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 46,458	\$ 8,120	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 75	\$ 547	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 15,521	\$ 113,818	\$ -	Other Current Assets (specify...)	\$ -	\$ -
All Other Assets		\$ -	\$ -	\$ -		\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7	Prepaid expenses	\$ 2,794	\$ -	\$ -	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	\$ 65,743	\$ 122,485	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
<b>Deferred Outflows of Resources:</b>							
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	\$ 65,743	\$ 122,485	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
<b>Liabilities</b>							
1-16	Accounts Payable	\$ 3,192	\$ -	\$ -	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	\$ 3,192	\$ -	\$ -	(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 1-22 through 1-26) TOTAL LIABILITIES	\$ 3,192	\$ -	\$ -	(add lines 1-22 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
<b>Deferred Inflows of Resources:</b>							
1-28	Deferred Property Taxes	\$ 15,521	\$ 113,818	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	Other (specify...)	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 15,521	\$ 113,818	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
<b>Fund Balance:</b>							
1-31	Nonspendable Prepaid	\$ 2,794	\$ -	\$ -	Net Investment in Capital and Right-to Use Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -		\$ -	\$ -
1-33	Restricted (TABOR and debt)	\$ 487	\$ 8,666	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed (specify...)	\$ -	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned (specify...)	\$ -	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 43,748	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ 47,029	\$ 8,666	\$ -	(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	\$ 65,742	\$ 122,484	\$ -	(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 item on this page

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		General Fund	Debt Service Fund	Fund*		Fund*	Fund*
	<b>Tax Revenue</b>				<b>Tax Revenue</b>		
2-1	Property (include mills levied in question 10-7)	\$ 14,678	\$ 103,618	\$ -	Property (include mills levied in question 10-7)	\$ -	\$ -
2-2	Specific Ownership	\$ 937	\$ 6,874	\$ -	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	\$ 15,615	\$ 110,492	\$ -	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	\$ -	\$ -
2-18	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	\$ 3,403	\$ 74	\$ -	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 2-9 through 2-23 TOTAL REVENUES	\$ 19,018	\$ 110,566	\$ -	Add lines 2-9 through 2-23 TOTAL REVENUES	\$ -	\$ -
	<b>Other Financing Sources</b>				<b>Other Financing Sources</b>		
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	\$ 19,018	\$ 110,566	\$ -	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -
2-31					GRAND TOTALS (ALL FUNDS)	\$	129,584

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) 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.

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

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		General Fund	Debt Service Funds	Fund*		Fund'	Fund'
	<b>Expenditures</b>				<b>Expenses</b>		
3-1	General Government	\$ 13,905	\$ 3,811	\$ -	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	\$ -	\$ 107,000	\$ -	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		\$ -	\$ -	\$ -		\$ -	\$ -
3-23		\$ -	\$ -	\$ -		\$ -	\$ -
3-24	Add lines 3-1 through 3-23 TOTAL EXPENDITURES	\$ 13,905	\$ 110,811	\$ -	Add lines 3-1 through 3-23 TOTAL EXPENSES	\$ -	\$ -
3-25					GRAND TOTAL (ALL FUNDS)	\$	124,718
3-26	Interfund Transfers (In)	\$ -	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-27	Interfund Transfers Out	\$ -	\$ -	\$ -	Other (specify...)(Enter negative for expense)	\$ -	\$ -
3-28	Other Expenditures (Revenues)	\$ -	\$ -	\$ -	Depreciation/Amortization	\$ -	\$ -
3-29		\$ -	\$ -	\$ -	Other Financing Sources (from line 2-28)	\$ -	\$ -
3-30		\$ -	\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-31		\$ -	\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ -	\$ -
3-32	(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ -	(Add lines 3-27, 3-30, and 3-31, subtract lines 3-28 and 3-29) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-33	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-24, less line 3-32	\$ 5,113	\$ (245)	\$ -	Net Increase (Decrease) in Net Position Line 2-30, less line 3-24, plus line 3-32, less line 3-26	\$ -	\$ -
3-34	Fund Balance, January 1 from December 31 prior year report	\$ 41,816	\$ 8,911	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-35	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-36	Fund Balance, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ 47,029	\$ 8,666	\$ -	Net Position, December 31 Sum of Lines 3-33, 3-34, and 3-35 This total should be the same as line 1-37.	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE 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.

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

### 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? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments
4-2 Is the debt repayment schedule attached? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-3 Is the entity current in its debt service payments? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Please complete the following debt schedule, if applicable: <small>(please only include principal amounts) (enter all amounts as positive numbers)</small>	Outstanding at end of prior 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):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 6,291,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,291,000</b>

\*\*Subscription-based Information Technology Arrangements      \*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

	Yes	No	
4-5 Does the entity have any authorized but unissued debt as of its fiscal year-end [Section 29-1-605(2) C.R.S.]?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments
If yes: How much?	\$ -		
Date the debt was authorized:	-		
<b>NEW</b> 4-6 Is the authorized but unissued debt further limited by the entity's most recent Service Plan?	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments
If yes: How much?	\$ -		
Date of the most recent Service Plan:	-		
4-7 Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments
If yes: How much?	\$ -		
4-8 Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: What is the amount outstanding?	\$ -		Please use this space to provide any explanations or comments
4-9 Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: What is being leased?	-		
What is the original date of the lease?	-		Please use this space to provide any explanations or comments
Number of years of lease?	-		
Is the lease subject to annual appropriation?	<input type="checkbox"/>	<input type="checkbox"/>	
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	\$ 895		Please use this space to provide any explanations or comments
5-2 Certificates of deposit	\$ -		
<b>TOTAL CASH DEPOSITS:</b>		<b>\$ 895</b>	
5-3 <small>Invoys (amounts of cash deposit or investment) (Please list all investments)</small>			Please use this space to provide any explanations or comments
COLOTRUST	\$ 54,578		
	\$ -		
	\$ -		
	\$ -		
<b>TOTAL INVESTMENTS:</b>		<b>\$ 54,578</b>	
<b>TOTAL CASH AND INVESTMENTS:</b>		<b>\$ 55,473</b>	

Please answer the following questions 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.?	<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.]? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS**

Please answer the following questions 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?  
(If 'No' is checked, skip the rest of Part 6)  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, **MUST** explain:  Yes  No

\_\_\_\_\_

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

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

**PART 7 - PENSION INFORMATION**

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

Yes No

Please use this space to provide any explanations or comments

- 7-1 Does the entity have an "old hire" 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, SD, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	\$ -

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

If yes: Please indicate the amount appropriated for each fund separately for the year reported (Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General fund	\$ 20,424
Debt service fund	\$ 603,463
	\$ -
	\$ -
	\$ -

Please use this space to provide any explanations or comments

**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)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Please use this space to provide any explanations or comments

**PART 10 - GENERAL INFORMATION**

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

	Yes	No						
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Date of formation:	<input type="text"/>							
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Please list the NEW name:	<input type="text"/>							
Please list the PRIOR name:	<input type="text"/>							
10-3 Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
10-4 Please indicate what services the entity provides:	<input type="text"/>							
General maintenance and debt service	<input type="text"/>							
10-5 Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided:	<input type="text"/>							
10-6 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.]	<input type="text"/>							
If yes: Date filed:	<input type="text"/>							
10-7 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not report \$ amounts):	<table border="1"> <tbody> <tr> <td>Bond redemption mills</td> <td>44.00</td> </tr> <tr> <td>General/other mills</td> <td>6.00</td> </tr> <tr> <td><b>Total mills</b></td> <td><b>50.00</b></td> </tr> </tbody> </table>		Bond redemption mills	44.00	General/other mills	6.00	<b>Total mills</b>	<b>50.00</b>
Bond redemption mills	44.00							
General/other mills	6.00							
<b>Total mills</b>	<b>50.00</b>							

Please use this space to provide any explanations or comments

10-8 If the entity is a Title 32 Special District formed 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.

Yes  No  N/A

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds	
Unrestricted Cash & Investments	\$ 55,473	Unrestricted Fund Balance	\$ 43,748	Total Tax Revenue	\$ 126,107
Current Liabilities	\$ 3,192	Total Fund Balance	\$ 47,029	Revenue Paying Debt Service	\$ 110,566
Deferred Inflow	\$ 129,339	PY Fund Balance	\$ 41,916	Total Revenue	\$ 129,584
		Total Revenue	\$ 19,018	Total Debt Service Principal	\$ -
		Total Expenditures	\$ 13,905	Total Debt Service Interest	\$ 107,000
				Total Assets	\$ 188,228
		Interfund In	\$ -	Total Liabilities	\$ 3,192
		Interfund Out	\$ -		
Governmental		Proprietary		Enterprise Funds	
Total Cash & Investments	\$ 55,473	- Current Assets	\$ -	- Net Position	\$ -
Transfers In	\$ -	- Deferred Outflow	\$ -	- PY Net Position	\$ -
Transfers Out	\$ -	Current Liabilities	\$ -	- Government-Wide	
Property Tax	\$ 118,296	Deferred Inflow	\$ -	- Total Outstanding Debt	\$ 6,291,000
Debt Service Principal	\$ -	Cash & Investments	\$ -	- Authorized but Unissued	
Total Expenditures	\$ 124,716	- Principal Expenses	\$ -	- Year Authorized	\$ 1/0/1900
Total Developer Advances	\$ -	Total Expenses	\$ -		
Total Developer Repayments	\$ -				

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box.

Yes No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature 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:


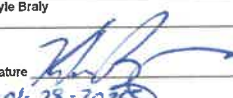
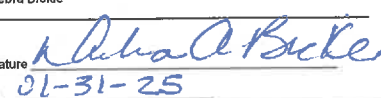
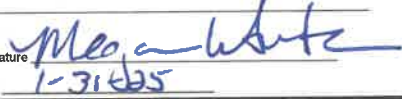
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be 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 two 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 revenues and expenditures of more than \$100,000 but not more than \$750,000 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 or type the names of ALL members of the governing body below. A MAJORITY of the members of the governing body must sign below.

Board Member 1	Board Member's Name: Wendell Pickett	Signature: 	Date: 01-22-2025
Board Member 2	Board Member's Name: Kyle Braly	Signature: 	Date: 01-28-2025
Board Member 3	Board Member's Name: Debra Bickle	Signature: 	Date: 01-31-25
Board Member 4	Board Member's Name: Meganne Andrew	Signature: 	Date: 1-31-25
Board Member 5	Board Member's Name: Roger Pomainville	Signature: _____	Date: _____
Board Member 6	Board Member's Name: _____	Signature: _____	Date: _____
Board Member 7	Board Member's Name: _____	Signature: _____	Date: _____



My term expires: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



**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	433,594	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	107,000	5,976,000	4,274,630	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		5,536,000		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		5,096,000		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		4,926,000		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		4,741,000		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		4,541,000		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		4,321,000		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		4,086,000		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		3,831,000		12/15/2038
6/15/2039		8.400%	149,352			3,596,000		6/15/2039
12/15/2039	300,000	8.400%	149,352	598,704		3,596,000		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		3,256,000		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		2,931,000		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		2,576,000		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		2,196,000		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		1,781,000		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		1,331,000		12/15/2045
						6,291,000		
			12,694,584	18,985,584				

See Summary of Significant Assumptions and Accounting Policies