

BELLEVUE PLACE METROPOLITAN DISTRICT

141 Union Boulevard, Suite 150
Lakewood, Colorado 80228-1898
Tel: 303-987-0835 • 800-741-3254
Fax: 303-987-2032

July 5, 2020

Mark Geyer
Project Manager
City of Aurora
15151 E. Alameda Parkway, 5th Floor
Aurora, CO 80012

Via Email: oda@auroragov.org

RE: 2019 Annual Report; Belleview Place Metropolitan District

Enclosed please find the information and documents required under Section VIII of the Service Plan for the above-referenced District, approved by the City on March 5, 2018.

Please acknowledge your receipt of the information and documents by signing this letter below and returning it to this office via email to rnavant@sdmsi.com.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Robin Navant
Assistant to Peggy Ripko
District Manager

Enclosure

cc: McGeady Becher, P.C. – Jennifer Henry
Division of Local Government
State Auditor

The above referenced information and documents were received this ____ day of July, 2020.

City of Aurora

By: _____

**ANNUAL INFORMATION REPORT
for the year 2019
BELLEVIEW PLACE METROPOLITAN DISTRICT**

As required by Section VIII of the Service Plan for the above-referenced District, approved by the City of Aurora (“City”) on March 5, 2018 we present the following report of the District's activities from January 1, 2019 to December 31, 2019.

1. Boundary changes made or proposed to the District’s boundaries as of December 31, 2019:

There were no changes or proposed changes made to the District’s Boundaries during 2019.

2. Intergovernmental Agreements with either governmental entities, either entered into or proposed with other governmental entities as of December 31, 2019:

- An Intergovernmental Agreement with the City of Aurora dated March 5, 2018.
- Eligible Governmental Entity Agreement between the Statewide Internet Portal Authority and the District, dated March 6, 2019.

3. Copies of the District’s rules and regulations, if any, as of December 31, 2019:

On September 12, 2019, the District adopted the Rules and Regulations of Belleview Place,

4. A summary of any litigation which involves the District Public Improvements as of December 31, 2019:

There was no litigation involving the District Public Improvements during 2019.

5. The Status of the District’s construction of the Public Improvements as of December 31, 2019:

No public improvements have been constructed by the District in 2019.

6. A list of all facilities and improvements constructed by the District that have been dedicated to and accepted by the City as of December 31, 2019:

There have been no facilities or improvements constructed by the District and accepted by the City in 2019.

7. The assessed valuation of the District for the current year:

The District’s 2019 Certification of Valuation by Arapahoe County Assessor was \$1,525,023.00 attached hereto as **Exhibit A**.

8. **Current year budget, including a description of the Public Improvements to be constructed in such year:**

A copy of the 2020 budget is attached hereto as **Exhibit B**. No improvements are planned to be constructed by the District in 2020.

9. **Audit of the District's financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemption, if applicable.**

A copy of the 2019 application for audit exemption is attached hereto as **Exhibit C**.

10. **Notice of any uncured events of default by the District, which continues beyond a ninety (90) day period; under any Debt Instrument:**

None.

11. **Any inability of the District to pay its Obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period:**

There has been no inability of the District to pay its obligations as they come due in accordance with the terms of such obligations, which continued beyond a (90) day period during 2019.

EXHIBIT A
2019 Assessed Valuation



PK Kaiser, MBA, MS

Assessor

OFFICE OF THE ASSESSOR
5334 S. Prince Street
Littleton, CO 80120-1136
Phone: 303-795-4600
TDD: Relay-711
Fax:303-797-1295
www.arapahoegov.com/assessor

November 27, 2019

AUTH 4055 BELLEVIEW PLACE
METROPOLITAN DISTRICT
SPECIAL DISTRICT MANAGEMENT
SERVICES INC
C/O LISA JOHNSON
141 UNION BLVD SUITE 150
LAKEWOOD CO 80228

Code # 4055

CERTIFICATION OF VALUATION

The Arapahoe County Assessor reports a taxable assessed valuation for your taxing entity for 2019 of:

\$1,525,023

The breakdown of the taxable valuation of your property is enclosed.

As further required by CRS 39-5-128(1), you are hereby notified to officially certify your levy to the Board of County Commissioners no later than December 15.

CRS 39-1-111(5) requires that this office transmit a notification by December 10 of any changes to valuation made after the original certification.

PK Kaiser, MBA, MS
Arapahoe County Assessor

enc

IMPORTANT POINTS TO REMEMBER

Please use the "Certification of Tax Levies for Non-School Governments" form enclosed. Include a contact name and a daytime telephone number.

All taxing authorities are required to certify their levies to the Commissioners no later than December 15. Signed mill levies will be accepted via email, mail or FAX.

Submitting your "Certification of Tax Levies for Non-School Governments" form by email is the best way to ensure the information is delivered directly to the Budget Division.

Email forms to financebudgeting@arapahoegov.com.

Mail: Board of County Commissioners
c/o Budget Division
5334 S. Prince St.
Littleton, CO 80120

FAX: 303-738-7929
Attn: Budget Division

Mill levies should be calculated to three decimal places.

If the levy has been determined to equal zero, please certify a zero mill levy to eliminate any confusion.

For questions concerning "Certification of Tax Levies for Non-School Governments," please contact our Budget Division by telephone at 303-795-4690 or via e-mail at financebudgeting@arapahoegov.com or visit our website at:

<https://www.arapahoegov.com/1186/>

For questions concerning certified taxable values, please contact:

Robin Molliconi
Arapahoe County Assessor's Office
5334 S. Prince St.
Littleton, CO 80120
Phone: 303-795-4608

EXHIBIT B
2020 Budget

BELLEVIEW PLACE METROPOLITAN DISTRICT
2020
BUDGET MESSAGE

Attached please find a copy of the adopted 2020 budget for the Belleview Place Metropolitan District.

The Belleview Place Metropolitan District has adopted budgets for three funds, a General Fund to provide for general operating expenditures; a Capital Projects Fund to provide for capital improvements to be built for the benefit of the district; and a Debt Service Fund to account for the repayment of principal and interest on the proposed general obligation bonds.

The District's accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications and public hearing.

The primary source of revenue for the District in 2020 will be property taxes, fees and bond proceeds. The District intends to impose a 102.092 mill levy on property within the District for 2020, of which 46.428 mills will be dedicated to the General Fund and 55.664 mills will be dedicated to the Debt Service Fund. 1.113 mills of the 46.428 mills is restricted for regional improvements per an intergovernmental agreement with the City of Aurora.

Belleview Place Metropolitan District
Adopted Budget
General Fund
For the Year ended December 31, 2020

	Actual	Adopted	Actual	Estimate	Adopted
	<u>2018</u>	<u>2019</u>	<u>9/30/2019</u>	<u>2019</u>	<u>2020</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property taxes	-	31,990	31,991	31,990	69,107
Specific ownership taxes	-	2,559	1,863	2,400	5,527
Property taxes	-	-	-	-	1,697
Specific ownership taxes	-	-	-	-	136
Misc Income	-	-	212	200	-
Fees	-	21,600	3,491	5,000	43,200
Working capital fee	-	12,500	-	12,500	12,500
Developer advances	-	-	5,357	2,090	7,055
Total revenues	<u>-</u>	<u>68,649</u>	<u>42,914</u>	<u>54,180</u>	<u>139,222</u>
Total funds available	<u>-</u>	<u>68,649</u>	<u>42,914</u>	<u>54,180</u>	<u>139,222</u>
Expenditures:					
Audit/ Exemption	-	9,000	1,970	4,500	4,500
Election	-	-	-	-	2,500
Insurance/ SDA Dues	-	4,500	-	-	4,500
Legal	-	25,000	20,872	24,000	25,000
Legal covenant enforcement	-	-	-	-	5,000
Common area lights	-	-	-	-	2,000
Signage	-	-	-	-	500
Gas and electric	-	-	-	-	3,500
Detention pond maintenance	-	-	-	-	2,500
Ground extra	-	-	-	-	2,500
Sprinkler repair	-	-	-	-	2,000
Perimeter walls/fence	-	-	-	-	2,500
Street/sidewalk repairs	-	-	-	-	2,500
Landscape contract	-	-	-	-	12,000
Street sweeping	-	-	-	-	1,000
Pet waste pickup	-	-	-	-	1,500
Trash	-	-	-	-	7,200
Snow	-	-	-	-	11,000
Irrigation water	-	-	-	-	7,500
Management	-	15,000	16,813	20,000	8,000
Miscellaneous	-	-	190	200	5,000
Covenant enforcement	-	7,500	2,589	5,000	10,000
ARI Mill levy	-	-	-	-	1,697
Treasurer's Fees	-	480	480	480	1,037
ARI Treasury's fees	-	-	-	-	25
Contingency	-	5,325	-	-	10,000
Emergency Reserve	-	1,844	-	-	3,763
Total expenditures	<u>-</u>	<u>68,649</u>	<u>42,914</u>	<u>54,180</u>	<u>139,222</u>
Ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Assessed valuation		<u>\$ 319,020</u>			<u>\$ 1,525,023</u>
ARI Mill Levy					<u>1.113</u>
Mill Levy		<u>100.277</u>			<u>45.315</u>

Belleview Place Metropolitan District
Adopted Budget
Capital Projects Fund
For the Year ended December 31, 2020

	Actual	Adopted	Actual	Estimate	Adopted
	<u>2018</u>	<u>2019</u>	<u>9/30/2019</u>	<u>2019</u>	<u>2020</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Developer advances	-	-	-	-	-
Bond Proceeds	-	<u>2,700,000</u>	-	-	<u>2,700,000</u>
Total revenues	<u>-</u>	<u>2,700,000</u>	<u>-</u>	<u>-</u>	<u>2,700,000</u>
Total funds available	<u>-</u>	<u>2,700,000</u>	<u>-</u>	<u>-</u>	<u>2,700,000</u>
Expenditures:					
Issuance costs	-	180,000	-	-	180,000
Organization costs	-	-	-	-	-
Legal	-	-	-	-	-
Capital expenditures	-	2,000,000	-	-	2,000,000
Repay developer advances	-	-	-	-	-
Repay developer advances - int	-	-	-	-	-
Transfer to Debt Service	-	<u>450,000</u>	-	-	<u>450,000</u>
Total expenditures	<u>-</u>	<u>2,630,000</u>	<u>-</u>	<u>-</u>	<u>2,630,000</u>
Ending fund balance	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>

Belleview Place Metropolitan District
Adopted Budget
Debt Service Fund
For the Year ended December 31, 2020

	Actual	Adopted	Actual	Estimate	Adopted
	<u>2018</u>	<u>2019</u>	<u>9/30/2019</u>	<u>2019</u>	<u>2020</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Development fees	-	-	-	-	-
Property taxes	-	-	-	-	84,889
Specific ownership taxes	-	-	-	-	6,791
Transfer from Capital Projects	-	450,000	-	-	450,000
Interest Income	-	-	-	-	-
Total revenues	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>541,680</u>
Total funds available	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>541,680</u>
Expenditures:					
Bond interest expense	-	315,000	-	-	315,000
Bond principal	-	-	-	-	-
Treasurer's fees	-	-	-	-	1,273
Trustee / paying agent fees	-	-	-	-	-
Contingency	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total expenditures	<u>-</u>	<u>315,000</u>	<u>-</u>	<u>-</u>	<u>316,273</u>
Ending fund balance	<u>\$ -</u>	<u>\$ 135,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225,407</u>
Assessed valuation		<u>\$ 319,020</u>			<u>\$ 1,525,023</u>
Mill Levy		<u>0.000</u>			<u>55.664</u>
Total Mill Levy		<u>100.277</u>			<u>102.092</u>

EXHIBIT C
Application for Exemption from 2019 Audit

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Belleview Place Metropolitan District
141 Union Blvd
Lakewood, Co 80228

For the Year Ended
12/31/19
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Diane Wheeler
303-689-0833
Diane@simmons-wheeler.com

PART 1 - CERTIFICATION OF PREPARER

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

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

Diane Wheeler
District Accountant
Simmons & Wheeler, P.C.
304 Inverness Way South, Suite 490, Englewood CO 80112
303-689-0833
3/4/2020

PREPARER (SIGNATURE REQUIRED)


Diane Wheeler (Mar 16, 2020)

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL <small>(MODIFIED ACCRUAL BASIS)</small>	PROPRIETARY <small>(CASH OR BUDGETARY BASIS)</small>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 31,991	
2-2	Specific ownership	\$ 2,508	
2-3	Sales and use	\$ -	
2-4	Other (specify): Homeowner Fee	\$ 6,288	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22	Misc Income	\$ 211	
2-23	Developer advance receivable	\$ 14,190	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 55,188	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 1,877	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 495	
3-7	Accounting and legal fees	\$ 27,050	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24	Covenant Enforcement	\$ 2,589	
3-25	District Management	\$ 23,177	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 55,188	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

	Yes	No		
4-1 Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input type="checkbox"/>		
4-2 Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3 Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

Yes No

4-5 Does the entity have any authorized, but unissued, debt?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: How much?	\$ 49,500,000.00	
Date the debt was authorized:	5/11/2018	
4-6 Does the entity intend to issue debt within the next calendar year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: How much?	\$ 2,700,000.00	
4-7 Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input type="checkbox"/>
If yes: What is the amount outstanding?	\$ -	
4-8 Does the entity have any lease agreements?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
What are the annual lease payments?	\$ -	

Please use this space to provide any explanations or comments:

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	\$ 3,665	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 3,665
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 3,665

Please answer the following questions by marking in the appropriate boxes

Yes No N/A

5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

PART 6 - CAPITAL ASSETS

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

Yes No

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

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

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

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

Yes No

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's pension plan?
- If yes: Who administers the plan?

Indicate the contributions from:

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

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

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

Yes No N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?
- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

Fund Name	Budgeted Expenditures/Expenses
General	\$ 68,649
Capital	\$ 2,630,000
Debt Service Fund	\$ 315,000

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

Please answer the following question by marking in the appropriate box

Yes No

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

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes No

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

If yes: Date of formation:

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

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

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

Sanitary sewer / storm drainage, streets, water, traffic and safety controls, park and recreation,

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

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

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

If yes: Date Filed:

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

If yes:

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

Bond Redemption mills	-
General/Other mills	100.277
Total mills	100.277

Please use this space to provide any explanations or comments:

PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

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

Board Member 1	Print Board Member's Name Nicholas Enke	I <u>Nicholas Enke</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u><i>Nicholas Enke</i></u> Date: <u>Mar 26, 2020</u> My term Expires: <u>May 2020</u>
Board Member 2	Print Board Member's Name Eric Dome	I <u>Eric Dome</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u><i>Eric Dome</i></u> Date: <u>Mar 16, 2020</u> My term Expires: <u>May 2022</u>
Board Member 3	Print Board Member's Name Daniel Galasso	I <u>Daniel Galasso</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: <u>May 2020</u>
Board Member 4	Print Board Member's Name Brain Mulgueen	I <u>Brain Mulgueen</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u><i>Brain Mulgueen</i></u> Date: <u>Mar 16, 2020</u> My term Expires: <u>May 2022</u>
Board Member 5	Print Board Member's Name Cynthia Myers	I <u>Cynthia Myers</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u><i>Cynthia Myers</i></u> Date: <u>Mar 26, 2020</u> My term Expires: <u>May 2020</u>
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____