



ICENOGLE SEAVER POGUE

August 1, 2022

Office of the State Auditor
1525 Sherman Street, 7th Floor
Denver, Colorado 80203

Grand County Clerk and Recorder
P.O. Box 120
Hot Sulphur Springs, Colorado 80451
(Via Email: grandclerk@co.grand.co.us)

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203
(Via E-Portal)

Keith Riesberg, Town Manager
Town of Winter Park
P.O. Box 3327
Winter Park, Colorado 80482
(Via Email: kriesberg@wpgov.com)

Re: Annual Report for Roam Metropolitan Districts Nos. 1 – 3

To Whom It May Concern:

Pursuant to the Service Plan enclosed please find the 2021 Annual Report for Roam Metropolitan Districts Nos. 1 – 3.

Please contact our office with any questions regarding the Annual Report.

Sincerely,

ICENOGLE SEAVER POGUE
A Professional Corporation


Stacie L. Pacheco
Paralegal

Enclosure

Stacie L. Pacheco | SPacheco@isp-law.com | Direct 303.867.3000

4725 S. Monaco St., Suite 360 | Denver, CO 80237 | 303.292.9100 | fax 303.292.9101 | www.isp-law.com

ROAM METROPOLITAN DISTRICT NOS. 1 – 3

2021 ANNUAL REPORT TO THE TOWN OF WINTER PARK

Pursuant to Section VII of the Consolidated Service Plan (the “Service Plan”) for Roam Metropolitan District Nos. 1, 2, & 3 (individually, “District No. 1,” “District No. 2,” and “District No. 3”; collectively, the “Districts”), the Districts are required to provide no later than August 1st an annual report to the Town of Winter Park, Colorado (the “Town”) including information as to any of the following that occurred during calendar year 2021:

1. Boundary changes made or proposed to the Districts’ boundaries as of December 31 of the prior year;
2. Intergovernmental agreements with other governmental entities entered into as of December 31 of the prior year;
3. A list of all facilities and improvements constructed by the Districts that have been dedicated to and accepted by the Town as of December 31 of the prior year;
4. The assessed valuation of the Districts for the current year;
5. Current year budget including a description of the Public Improvements to be constructed in such year;
6. Audit of the Districts’ financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemptions, if applicable;
7. Notice of any uncured events of default by the Districts, which continue beyond a ninety (90) day period, under any Debt instrument; and
8. A current capital improvements plan, including a full report on the use of bond proceeds of all Districts in the prior year, anticipated uses thereof in the coming year, the specific facilities to be built with the proceeds thereof, and a detailed sources and uses analysis.

Capitalized terms not otherwise defined herein have the meaning ascribed to them in the Service Plan.

For the year ending December 31, 2021, the Districts make the following report:

1. Boundary changes made or proposed to the Districts’ boundaries as of December 31 of the prior year.

The following boundary changes were made to the Districts’ boundaries in 2021:

- District No. 1 – Order for Exclusion recorded December 6, 2021 at Reception No. 2021013561; and
- District No. 2 – Order for Exclusion recorded December 6, 2021 at Reception No. 2021013562.

The following boundary changes were also made to the Districts’ boundaries in 2022:

- District No. 1 – Order for Inclusion recorded January 24, 2022 at Reception No. 2022000735;
 - District No. 2 – Order for Inclusion recorded January 24, 2022 at Reception No. 2022000737.
2. Intergovernmental agreements with other governmental entities entered into as of December 31 of the prior year.
- On February 2, 2021, the Districts and the Town entered into a First Amendment to Intergovernmental Agreement amending that certain Intergovernmental Agreement dated February 4, 2019 in order to address security and performance guarantees regarding the construction of public improvements within the Districts.
3. A list of all facilities and improvements constructed by the Districts that have been dedicated to and accepted by the Town as of December 31 of the prior year.

No facilities or improvements constructed by the Districts were dedicated to or accepted by the Town as of December 31, 2021. The Districts anticipate that the Phase I Public Improvements will be dedicated to and accepted by the Town in 2022. Phase I Public Improvements include storm sewer improvements; street, traffic, and safety improvements; and park and recreation improvements.

4. The assessed valuation of the Districts for the current year.

District No. 1:	\$ 24,730
District No. 2:	\$ 1,722,540
District No. 3:	\$ 2,860

5. Current year budget including a description of the Public Improvements to be constructed in such year.

Copies of the Districts' 2022 budgets are attached hereto as **Exhibit A** (the "2022 Budgets"). District No. 2 also approved an amended 2021 budget, which is also attached hereto as **Exhibit A** (the "2021 Amended Budget").

District No. 1 completed the construction of a left turn extension into the Roam development from U.S. Highway 40 in fall of 2021. District No. 1 is currently working with the Colorado Department of Transportation ("CDOT") regarding finalization and dedication of the improvements to CDOT.

District No. 1 also entered into an agreement with Mountain States Snow Cats, Inc. dated October 12, 2021 (the "2021 Roam Cabins Contract") for construction of the Public Improvements for the initial Roam Cabins units within Roam Filing No. 2, including grading and water, sewer, storm sewer and water quality, and street improvements, which construction is still underway. District No. 1 anticipates this work will be complete by the end of 2022.

6. Audit of the Districts' financial statements, for the year ending December 31 of the previous year, prepared in accordance with generally accepted accounting principles or audit exemptions, if applicable.

No audit was conducted of District No. 1 or District No. 3's 2021 financial statements. Copies of Applications for Exemption from Audit for District No. 1 and District No. 3 are attached as **Exhibit B**.

As of the date of submission of this Annual Report, the audit of the 2021 financial statements of District No. 2 is in process but not yet complete. District No. 2 applied to the Office of the State Auditor for an extension of time to file the audit of the 2021 financial statements. The audit of District No. 2's financial statements for the fiscal year ending December 31, 2021, will therefore be filed with the Office of the State Auditor and submitted to the Town when complete.

7. Notice of any uncured events of default by the Districts, which continue beyond a ninety (90) day period, under any Debt instrument.

The Districts have no uncured events of default that have continued beyond a ninety (90) day period under any Debt instrument as of the date of this Annual Report.

8. A current capital improvements plan, including a full report on the use of bond proceeds of all Districts in the prior year, anticipated uses thereof in the coming year, the specific facilities to be built with the proceeds thereof, and a detailed sources and uses analysis.

See Section 5 above for a list of Public Improvements anticipated to be constructed by District No. 1 in 2022.

As reported in the 2019 Annual Report, District No. 1 and the Developer entered into an Improvement Acquisition, Advance and Reimbursement Agreement, dated December 18, 2018 (the "Improvements Agreement"), for the purpose of consolidating all understandings and commitments between the parties relating to the funding and repayment of costs associated with the Districts' organization and the construction and acquisition of Public Improvements. In connection therewith and to evidence District No. 1's reimbursement obligation, District No. 1 issued a subordinate promissory note to the Developer in a principal amount up to \$55,000,000 at an interest rate of two percent plus the current Federal Reserve Board Prime Rate or 6%, whichever is greater, not to exceed 8% per annum, compounded annually, with a final maturity date of December 20, 2058.

Pursuant to the Master IGA, District No. 2 and District No. 3 (collectively, the "Financing Districts") agreed, among other matters, to repay any reimbursement obligations owed by District No. 1 to developers for costs associated with the acquisition and construction of Public Improvements from one or more of the following sources: (i) proceeds of bond or other indebtedness issued by the Financing Districts, and any refundings thereof, and/or

(ii) any other revenues of the Financing Districts which the Financing Districts determine, in their sole discretion, are available for such purpose.

On December 14, 2021, District No. 2 issued Limited Tax General Obligation Bonds Series 2021⁽³⁾ in the amount of \$21,875,000 for the purpose of paying or reimbursing any or all costs to finance, acquire, construct or install Public Improvements for the Districts (the “Bonds”). The Developer will be reimbursed for Public Improvements dedicated to the Districts in accordance with the terms of the Improvements Agreement. As of the date of this Annual Report, the Districts have approved cost certifications in the amount of \$8,192,266.51 for the Public Improvement costs incurred in accordance with the Improvements Agreement to date as set forth in **Exhibit C** attached hereto (“Cost Certifications 1-8”), and the Developer has advanced certain other capital expenses. The Developer has not yet applied for reimbursement in accordance with the Improvements Agreement, and no Developer reimbursement has yet been made as of the date of this Annual Report. The Districts anticipate the Developer will dedicate and seek reimbursement for such Public Improvement costs in accordance with the Improvements Agreement in 2022, which will be paid from proceeds of the Bonds.

The District is also funding expenses of the 2021 Roam Cabins Contract with proceeds from the Bonds, \$76,458.38 of which has been paid from proceeds of the Bonds as of the date of this Annual Report.

EXHIBIT A

2022 Budgets & 2021 Amended Budget

RESOLUTION NO. 2021 – 12 - 06
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROAM METROPOLITAN DISTRICT NO. 1
TO ADOPT THE 2022 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Roam Metropolitan District No. 1 ("District") has appointed the District Accountant to prepare and submit a proposed 2022 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2021, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 1, 2021, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Roam Metropolitan District No. 1:

1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Roam Metropolitan District No. 1 for the 2022 fiscal year.
2. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

3. That the sums set forth as the total expenditures of each fund in the budget attached hereto as **EXHIBIT A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this 1st day of December, 2021.

Robert Cyman

Secretary

EXHIBIT A
(Budget)

ROAM METROPOLITAN DISTRICT NO. 1

2022 Budget Message

Introduction

Roam Metropolitan District No. 1, (the "District") is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed on November 29, 2018. The District is located in the Town of Winter Park, Grand County, Colorado. The District was organized to plan for, design, acquire, construct, install, relocate, redevelop, provide and finance public improvements and related operation and maintenance services. The District has no employees at this time and all operations and administrative functions are contracted.

The 2022 budget was prepared in accordance with the Local Government Budget Law of Colorado. The budget reflects the projected spending plan for the 2022 fiscal year based on available revenues. This budget provides for the general operation of the District and facilitation of capital project expenditures.

The District's 2021 assessed value decreased 17% to \$24,730 from \$29,620. The District certified a Debt Service Fund mill levy of 20.000 mills for taxes to be collected in the 2022 fiscal year.

Budgetary Basis of Accounting

The District uses fund accounting to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long-term obligations, are recorded when the liability is incurred or the long-term obligation paid.

Fund Summaries

The **General Fund** is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include District administration, legal services, and other expenses related to statutory operations of a local government.

The **Debt Service Fund** is used to account for property taxes and other revenues dedicated to pay the fiscal year's debt expense which includes principal payments, interest payments, and administrative costs associated with debt issues.

The **Capital Projects Fund** is used to account for revenues and expenditures to complete public improvements.

Emergency Reserve

As required under Article X, Section 20 of the Colorado Constitution, the District has provided for an Emergency Reserve in the amount of 3% of the total fiscal year revenues in the General Fund.

ROAM METROPOLITAN DISTRICT NO 1
Assessed Value, Property Tax and Mill Levy Information

2020 Actual	2021 Adopted Budget	2022 Adopted Budget
----------------	------------------------	------------------------

Assessed Valuation	\$	7,540	\$	29,620	\$	24,730
---------------------------	----	-------	----	--------	----	--------

Mill Levy

General Fund	-	55.664	-
Debt Service Fund	-	-	20.000
Refunds and Abatements	-	-	-
Total Mill Levy	-	55.664	20.000

Property Taxes

General Fund	\$	-	\$	1,649	\$	-
Debt Service Fund	-	-	-	-	495	
Refunds and Abatements	-	-	-	-	-	
Actual/Budgeted Property Taxes	\$	-	\$	1,649	\$	495

ROAM METROPOLITAN DISTRICT NO 1

GENERAL FUND 2022 Adopted Budget with 2020 Actual and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
BEGINNING FUND BALANCE	\$ -	5,872	\$ 5,354	\$ 5,486
REVENUE				
Property Tax Revenue	-	1,649	1,649	-
Specific Ownership Taxes	-	99	99	-
Developer Advance	129,701	200,000	70,000	190,000
Transfer from District No. 2	-	3,152	3,152	-
Transfer from District No. 3	-	59	57	145
Total Revenue	129,701	204,959	74,957	190,145
Total Funds Available	129,701	210,831	80,311	195,631
EXPENDITURES				
Accounting	10,122	10,500	10,500	11,000
Audit	882	-	616	600
Management	18,909	12,500	12,500	13,000
Election	179	-	-	500
Insurance/SDA Dues	1,045	10,000	8,525	10,000
Legal	68,944	25,000	40,000	40,000
Office, Dues, Newsletters & Others	-	1,000	-	1,000
Miscellaneous	2,283	-	1,100	1,000
Engineering Fees	20,595	-	1,502	-
Road Maintenance	-	25,000	-	25,000
Landscape Maintenance	-	50,000	-	50,000
River Maintenance	-	10,000	-	10,000
Treasurer's Fees	-	25	82	-
Covenant Control/Community Mgmt	1,388	-	-	-
Contingency	-	50,000	-	19,296
Emergency Reserve	-	52	-	5,704
Total Expenditures	124,347	194,077	74,825	187,100
Total Expenditures Requiring Appropriation	124,347	194,077	74,825	187,100
ENDING FUND BALANCE	\$ 5,354	\$ 16,754	\$ 5,486	\$ 8,531

ROAM METROPOLITAN DISTRICT NO 1

DEBT SERVICE FUND

2022 Adopted Budget

with 2020 Actual, 2021 Adopted Budget, and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE				
Property Tax Revenue	-	-	-	495
Specific Ownership Tax	-	-	-	30
Bond Proceeds	-	-	-	-
Total Revenue	-	-	-	525
Total Funds Available	-	-	-	525
EXPENDITURES				
Bond Issuance Costs	-	-	-	-
Transfer to Bond Trustee	-	-	-	-
Treasurer's Fees	-	-	-	25
Total Expenditures	-	-	-	25
Transfers and Other Sources (Uses)				
Transfer from Bond Trustee	-	-	-	-
Transfer to District No. 2	-	-	-	(500)
Developer Advance Reimbursement	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-
Total Expenditures Requiring Appropriation	-	-	-	525
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

ROAM METROPOLITAN DISTRICT NO 1

CAPITAL PROJECTS FUND 2022 Adopted Budget with 2020 Actual and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ (16,000)	\$ -	\$ -
REVENUE				
Developer Advance	-	100,000	20,000	-
Total Revenue	-	100,000	20,000	-
Total Funds Available	-	84,000	20,000	-
EXPENDITURES				
Engineering	-	80,000	20,000	150,000
Neighborhood Park				500,000
Pedestrian Bridge				250,000
Landscaping				100,000
Vehicle Bridge				1,000,000
Pond Work				600,000
Road Work & Utilities				1,600,000
Meadow Homes Pedestrian Systems				1,200,000
Pedestrian Paths				300,000
In-town Condos Infrastructure				100,000
Monument Sign				100,000
Total Expenditures	-	80,000	20,000	5,900,000
Transfers and Other Sources (Uses)				
Transfer from District No. 2				14,550,841
Developer Advance Reimbursement				(8,650,841)
Total Expenditures Requiring Appropriation	-	80,000	20,000	14,550,841
ENDING FUND BALANCE	\$ -	\$ 4,000	\$ -	\$ -

I, Robert Cyman, hereby certify that I am the duly appointed Secretary of the Roam Metropolitan District No. 1, and that the foregoing is a true and correct copy of the budget for the budget year 2022, duly adopted at a meeting of the Board of Directors of the Roam Metropolitan District No. 1 held on December 1, 2021.

By: Robert Cyman
Secretary

TITLE	Resolution No. 2021-11-06; Resolution to Adopt the 2022...
FILE NAME	021 Resolution to...Money (No. 1).pdf
DOCUMENT ID	e9e59add7ba0abf9e87ecf97b86074830fc5e108
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	● Completed

Document History



12 / 10 / 2021
19:18:56 UTC

Sent for signature to Robert Cyman (rfcyman@gmail.com) from mavant@sdmsi.com
IP: 50.78.200.153



12 / 10 / 2021
19:42:11 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



12 / 10 / 2021
19:42:24 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



COMPLETED

12 / 10 / 2021
19:42:24 UTC

The document has been completed.

RESOLUTION NO. 2021 - 12 - 07
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROAM METROPOLITAN DISTRICT NO. 1
TO SET MILL LEVIES

WHEREAS, the Board of Directors of the Roam Metropolitan District No. 1 ("District") has adopted the 2022 annual budget in accordance with the Local Government Budget Law on December 1, 2021; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2022 Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference; and

WHEREAS, the amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget; and

WHEREAS, the amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Roam Metropolitan District No. 1:

1. That for the purposes of meeting all general fund expenses of the District during the 2022 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

2. That for the purposes of meeting all debt service fund expenses of the District during the 2022 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

3. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the District as set forth in the District's Certification of Tax Levies (attached hereto as **EXHIBIT A** and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 1st day of December, 2021.

Robert Cyman

Secretary

EXHIBIT A
(Certification of Tax Levies)

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Grand County, Colorado.

On behalf of the Roam Metropolitan District No. 1,
 (taxing entity)^A
 the Board of Directors
 (governing body)^B
 of the Roam Metropolitan District No. 1
 (local government)^C

Hereby officially certifies the following mills
 to be levied against the taxing entity's GROSS \$ 24,730
 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
 (AV) different than the GROSS AV due to a Tax
 Increment Financing (TIF) Area^F the tax levies must be \$ 24,730
 calculated using the NET AV. The taxing entity's total
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/15/2021 for budget/fiscal year 2022
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>0.000</u> mills	\$ <u>0</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0.000</u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>0.000</u> mills	\$ <u>0</u>
3. General Obligation Bonds and Interest ^J	<u>0.000</u> mills	\$ <u>0</u>
4. Contractual Obligations ^K	<u>20.000</u> mills	\$ <u>495</u>
5. Capital Expenditures ^L	<u>0.000</u> mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u>0.000</u> mills	\$ <u>0</u>
7. Other ^N (specify): _____	<u>0.000</u> mills	\$ <u>0</u>
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>20.000</u> mills	\$ <u>495</u>

Contact person: (print) James H. Ruthven Daytime phone: (303) 987 - 0835
 Signed: [Signature] Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____ Repayment of \$21,875,000 Limited Tax General Obligation Bonds
Title: _____ Capital Pledge Agreement
Date: _____ December 14, 2021
Principal Amount: _____ \$21,875,000
Maturity Date: _____ December 1, 2051
Levy: _____ 20.000
Revenue: _____ \$495

4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

TITLE	Resolution No. 2021-11-07; Resolution to Set Mill Levies-...
FILE NAME	024 Resolution to... 2022 (No. 1).pdf
DOCUMENT ID	58282769786af96be743273d05ecf9574d1d8c34
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	● Completed

Document History



SENT

12 / 10 / 2021

19:21:16 UTC

Sent for signature to Robert Cyman (rfcyman@gmail.com) from
mavant@sdmsi.com
IP: 50.78.200.153



VIEWED

12 / 10 / 2021

19:41:36 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



SIGNED

12 / 10 / 2021

19:41:53 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



COMPLETED

12 / 10 / 2021

19:41:53 UTC

The document has been completed.

RESOLUTION NO. 2021 – 12 - 06
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROAM METROPOLITAN DISTRICT NO. 2
TO ADOPT THE 2022 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Roam Metropolitan District No. 2 ("District") has appointed the District Accountant to prepare and submit a proposed 2022 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2021, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 1, 2021, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Roam Metropolitan District No. 2:

1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Roam Metropolitan District No. 2 for the 2022 fiscal year.

2. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

3. That the sums set forth as the total expenditures of each fund in the budget attached hereto as **EXHIBIT A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this 1st day of December, 2021.

Robert Cyman

Secretary

EXHIBIT A
(Budget)

ROAM METROPOLITAN DISTRICT NO. 2

2022 Budget Message

Introduction

Roam Metropolitan District No. 2, (the "District") is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed on November 29, 2018. The District is located in the Town of Winter Park, Grand County, Colorado. The District was organized to plan for, design, acquire, construct, install, relocate, redevelop, provide and finance public improvements and related operation and maintenance services. The District has no employees at this time and all operations and administrative functions are contracted.

The 2022 budget was prepared in accordance with the Local Government Budget Law of Colorado. The budget reflects the projected spending plan for the 2022 fiscal year based on available revenues. This budget provides for the general operation of the District.

The District's 2021 assessed value increased to \$1,722,540 from \$54,180. The District certified a Debt Service Fund mill levy of 55.664 mills for taxes to be collected in the 2022 fiscal year.

Budgetary Basis of Accounting

The District uses fund accounting to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long-term obligations, are recorded when the liability is incurred or the long-term obligation paid.

Fund Summary

The **General Fund** is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include District administration, legal services, and other expenses related to statutory operations of a local government. All general fund expenditures are currently paid by Roam Metropolitan District No. 1.

The **Debt Service Fund** is used to account for property taxes and other revenues dedicated to pay the fiscal year's debt expense which includes principal payments, interest payments, and administrative costs associated with debt issues. On December 14, 2021, the District issued Limited Tax General Obligation Bonds, Series 2021 in the amount of \$21,875,000. The Series 2021 bonds are "cashflow only" bonds and, as such, no amortization schedule is available. The Debt Service Budget reflects the amount of interest the District is able to pay in 2022 based on 55.664 mills.

ROAM METROPOLITAN DISTRICT NO 2
Assessed Value, Property Tax and Mill Levy Information

2020 Actual	2021 Adopted Budget	2022 Adopted Budget
----------------	------------------------	------------------------

Assessed Valuation	\$ 2,320	\$ 54,180	\$ 1,722,540
---------------------------	----------	-----------	--------------

Mill Levy

General Fund	-	55.664	-
Debt Service Fund	-	-	55.664
Refunds and Abatements	-	-	-

Total Mill Levy	-	55.664	55.664
------------------------	---	--------	--------

Property Taxes

General Fund	\$ -	\$ 3,016	\$ -
Debt Service Fund	-	-	95,883
Refunds and Abatements	-	-	-

Actual/Budgeted Property Taxes	\$ -	\$ 3,016	\$ 95,883
---------------------------------------	------	----------	-----------

ROAM METROPOLITAN DISTRICT NO 2

GENERAL FUND 2022 Adopted Budget with 2020 Actual and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE				
Property Taxes	-	3,016	3,016	-
Specific Ownership Taxes	-	181	181	-
Total Revenue	-	3,197	3,197	-
Total Funds Available	-	3,197	3,197	-
EXPENDITURES				
Treasurer's Fees	-	45	151	-
Total Expenditures	-	45	151	-
Transfers and Other Uses				
Transfer to District No. 1		3,152	3,046	-
Total Expenditures Requiring Appropriation	-	3,197	3,197	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

ROAM METROPOLITAN DISTRICT NO 2

DEBT SERVICE FUND 2022 Adopted Budget with 2020 Actual, 2021 Adopted Budget, and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE				
Property Tax Revenue	-	-	-	95,883
Specific Ownership Tax	-	-	-	5,753
Interest Income	-	-	-	250
Bond Proceeds	-	-	21,875,000	-
Total Revenue	-	-	21,875,000	101,886
Total Funds Available	-	-	21,875,000	101,886
EXPENDITURES				
Bond Interest	-	-	-	91,592
Bond Issuance Costs	-	-	722,500	-
Transfer to Bond Trustee	-	-	21,152,500	-
Treasurer's Fees	-	-	-	4,794
Paying Agent/Trustee Fees	-	-	-	6,000
Total Expenditures	-	-	21,875,000	102,386
Transfers and Other Sources (Uses)				
Transfer from Bond Trustee	-	-	-	14,550,841
Transfer from District No. 1	-	-	-	500
Transfer to District No. 1	-	-	-	(14,550,841)
Total Expenditures Requiring Appropriation	-	-	21,875,000	14,653,227
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ (0)

I, Robert Cyman, hereby certify that I am the duly appointed Secretary of the Roam Metropolitan District No. 2, and that the foregoing is a true and correct copy of the budget for the budget year 2022, duly adopted at a meeting of the Board of Directors of the Roam Metropolitan District No. 2 held on December 1, 2021.

By: Robert Cyman
Secretary

TITLE	Resolution No. 2021-11-06; Resolution to Adopt the 2022...
FILE NAME	022 Resolution to...Money (No. 2).pdf
DOCUMENT ID	733a02e047119fae0b79a0154b5440a1dc68c25b
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	● Completed

Document History



SENT

12 / 10 / 2021
19:23:14 UTC

Sent for signature to Robert Cyman (rfcyman@gmail.com) from rnavant@sdmsi.com
IP: 50.78.200.153



VIEWED

12 / 10 / 2021
19:40:59 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



SIGNED

12 / 10 / 2021
19:41:19 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



COMPLETED

12 / 10 / 2021
19:41:19 UTC

The document has been completed.

RESOLUTION NO. 2021 - 12 - 07
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROAM METROPOLITAN DISTRICT NO. 2
TO SET MILL LEVIES

WHEREAS, the Board of Directors of the Roam Metropolitan District No. 2 ("District") has adopted the 2022 annual budget in accordance with the Local Government Budget Law on December 1, 2021; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2022 Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference; and

WHEREAS, the amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget; and

WHEREAS, the amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Roam Metropolitan District No. 2:

1. That for the purposes of meeting all general fund expenses of the District during the 2022 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

2. That for the purposes of meeting all debt service fund expenses of the District during the 2022 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

3. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the District as set forth in the District's Certification of Tax Levies (attached hereto as **EXHIBIT A** and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 1st day of December, 2021.

Robert Cyman

Secretary

EXHIBIT A
(Certification of Tax Levies)

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Grand County, Colorado.On behalf of the Roam Metropolitan District No. 2,(taxing entity)^Athe Board of Directors(governing body)^Bof the Roam Metropolitan District No. 2(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 1,722,540
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 1,722,540
calculated using the NET AV. The taxing entity's total (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/15/2021 for budget/fiscal year 2022
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>0.000</u> mills	\$ <u>0</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0.000</u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>0.000</u> mills	\$ <u>0</u>
3. General Obligation Bonds and Interest ^J	<u>55.664</u> mills	\$ <u>95,883</u>
4. Contractual Obligations ^K	<u>0.000</u> mills	\$ <u>0</u>
5. Capital Expenditures ^L	<u>0.000</u> mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u>0.000</u> mills	\$ <u>0</u>
7. Other ^N (specify): _____	<u>0.000</u> mills	\$ <u>0</u>
	_____ mills	\$ _____

TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] 55.664 mills \$ 95,883

Contact person: _____ Daytime phone: (303) 987 - 0835
(print) James H. Ruthven
Signed: [Signature] Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

- | | | |
|-------|-------------------|---|
| 1. | Purpose of Issue: | \$21,875,000 Limited Tax General Obligation Bonds |
| | Series: | Series 2021 |
| | Date of Issue: | December 14, 2021 |
| | Coupon Rate: | 6.000% |
| | Maturity Date: | December 1, 2051 |
| | Levy: | 55.664 |
| | Revenue: | \$95,883 |
| <hr/> | | |
| 2. | Purpose of Issue: | |
| | Series: | |
| | Date of Issue: | |
| | Coupon Rate: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |

CONTRACTS^K:

- | | | |
|-------|----------------------|--|
| 3. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |
| <hr/> | | |
| 4. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

TITLE	Resolution No. 2021-11-07; Resolution to Set Mill Levies-...
FILE NAME	025 Resolution to... 2022 (No. 2).pdf
DOCUMENT ID	2487bfdd62ad7f58f162d8436990e1323de1f0d4
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	<ul style="list-style-type: none"> Completed

Document History



SENT

12 / 10 / 2021
19:25:38 UTC

Sent for signature to Robert Cyman (rfcyman@gmail.com) from rnavant@sdmsi.com
IP: 50.78.200.153



VIEWED

12 / 10 / 2021
19:40:11 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



SIGNED

12 / 10 / 2021
19:40:26 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



COMPLETED

12 / 10 / 2021
19:40:26 UTC

The document has been completed.

RESOLUTION NO. 2021 – 12 - 06
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROAM METROPOLITAN DISTRICT NO. 3
TO ADOPT THE 2022 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Roam Metropolitan District No. 3 ("District") has appointed the District Accountant to prepare and submit a proposed 2022 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2021, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 1, 2021, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Roam Metropolitan District No. 3:

1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Roam Metropolitan District No. 3 for the 2022 fiscal year.
2. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

3. That the sums set forth as the total expenditures of each fund in the budget attached hereto as **EXHIBIT A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this 1st day of December, 2021.

Robert Cyman

Secretary

EXHIBIT A
(Budget)

ROAM METROPOLITAN DISTRICT NO. 3

2022 Budget Message

Introduction

Roam Metropolitan District No. 3, (the "District") is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed on November 29, 2018. The District is located in the Town of Winter Park, Grand County, Colorado. The District was organized to plan for, design, acquire, construct, install, relocate, redevelop, provide and finance public improvements and related operation and maintenance services. The District has no employees at this time and all operations and administrative functions are contracted.

The 2022 budget was prepared in accordance with the Local Government Budget Law of Colorado. The budget reflects the projected spending plan for the 2022 fiscal year based on available revenues. This budget provides for the general operation of the District.

The District's 2021 assessed value increased 180% to \$2,860 from \$1,020. The District certified a General Fund mill levy of 50.000 mills for taxes to be collected in the 2022 fiscal year.

Budgetary Basis of Accounting

The District uses fund accounting to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long-term obligations, are recorded when the liability is incurred or the long-term obligation paid.

Fund Summary

The **General Fund** is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include District administration, legal services, and other expenses related to statutory operations of a local government. As all general fund expenditures are currently paid by Roam Metropolitan District No. 1, all net tax revenue is budgeted to be transferred to Roam Metropolitan District No. 1.

ROAM METROPOLITAN DISTRICT NO 3
Assessed Value, Property Tax and Mill Levy Information

2020 Actual	2021 Adopted Budget	2022 Adopted Budget
----------------	------------------------	------------------------

Assessed Valuation	\$	610	\$	1,020	\$	2,860
---------------------------	----	-----	----	-------	----	-------

Mill Levy

General Fund	-	55.664	50.000
Debt Service Fund	-	-	-
Refunds and Abatements	-	-	-

Total Mill Levy	-	55.664	50.000
------------------------	---	--------	--------

Property Taxes

General Fund	\$	-	\$	57	\$	143
Debt Service Fund	-	-	-			
Refunds and Abatements	-	-	-			

Actual/Budgeted Property T	\$	-	\$	57	\$	143
-----------------------------------	----	---	----	----	----	-----

ROAM METROPOLITAN DISTRICT NO 3

GENERAL FUND 2022 Adopted Budget with 2020 Actual and 2021 Estimated

	2020 Actual	2021 Adopted Budget	2021 Estimated	2022 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE				
Property Taxes	-	57	57	143
Specific Ownership Taxes	-	3	3	9
Total Revenue	-	60	60	152
Total Funds Available	-	60	60	152
Treasurer's Fees	-	1	3	7
Total Expenditures	-	1	3	7
Transfers and Other Uses				
Transfer to District No. 1		59	57	145
Total Expenditures Requiring Appropriation	-	60	60	152
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 0

I, Robert Cyman, hereby certify that I am the duly appointed Secretary of the Roam Metropolitan District No. 3, and that the foregoing is a true and correct copy of the budget for the budget year 2022, duly adopted at a meeting of the Board of Directors of the Roam Metropolitan District No. 3 held on December 1, 2021.

Robert Cyman

By: _____
Secretary

TITLE	Resolution No. 2021-11-06; Resolution to Adopt the 2022...
FILE NAME	023 Resolution to...Money (No. 3).pdf
DOCUMENT ID	f4e4182f30c071e3d32e3b5f083982975addf16a
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	● Completed

Document History



SENT

12 / 10 / 2021
19:31:25 UTC

Sent for signature to Robert Cyman (rfcyman@gmail.com) from
mnavant@sdmsi.com
IP: 50.78.200.153



VIEWED

12 / 10 / 2021
19:38:42 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



SIGNED

12 / 10 / 2021
19:39:03 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



COMPLETED

12 / 10 / 2021
19:39:03 UTC

The document has been completed.

RESOLUTION NO. 2021 - 12 - 07
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROAM METROPOLITAN DISTRICT NO. 3
TO SET MILL LEVIES

WHEREAS, the Board of Directors of the Roam Metropolitan District No. 3 ("District") has adopted the 2022 annual budget in accordance with the Local Government Budget Law on December 1, 2021; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2022 Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference; and

WHEREAS, the amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget; and

WHEREAS, the amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Roam Metropolitan District No. 3:

1. That for the purposes of meeting all general fund expenses of the District during the 2022 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

2. That for the purposes of meeting all debt service fund expenses of the District during the 2022 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the budget, to raise the required revenue.

3. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the District as set forth in the District's Certification of Tax Levies (attached hereto as **EXHIBIT A** and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 1st day of December, 2021.

Robert Cyman

Secretary

EXHIBIT A
(Certification of Tax Levies)

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Grand County, Colorado.On behalf of the Roam Metropolitan District No. 3,(taxing entity)^Athe Board of Directors(governing body)^Bof the Roam Metropolitan District No. 3(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 2,860
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 2,860
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/15/2021 for budget/fiscal year 2022
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>50.000</u> mills	\$ <u>143</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0.000</u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>50.000</u> mills	\$ <u>143</u>
3. General Obligation Bonds and Interest ^J	<u>0.000</u> mills	\$ <u>0</u>
4. Contractual Obligations ^K	<u>0.000</u> mills	\$ <u>0</u>
5. Capital Expenditures ^L	<u>0.000</u> mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u>0.000</u> mills	\$ <u>0</u>
7. Other ^N (specify): _____	<u>0.000</u> mills	\$ <u>0</u>
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>50.000</u> mills	\$ <u>143</u>

Contact person: _____ Daytime phone: (303) 987 - 0835
(print) James H. Ruthven
Signed: [Signature] Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of
Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

TITLE	Resolution No. 2021-11-07; Resolution to Set Mill Levies-...
FILE NAME	026 Resolution to... 2022 (No. 3).pdf
DOCUMENT ID	52db8daa75dc6aabc787d283bfdebc0bad99cba1
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	● Completed

Document History



SENT

12 / 10 / 2021

19:32:40 UTC

Sent for signature to Robert Cyman (rfcyman@gmail.com) from rnavant@sdmsi.com
IP: 50.78.200.153



VIEWED

12 / 10 / 2021

19:37:51 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



SIGNED

12 / 10 / 2021

19:38:20 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



COMPLETED

12 / 10 / 2021

19:38:20 UTC

The document has been completed.

RESOLUTION TO AMEND 2021 BUDGET
ROAM METROPOLITAN DISTRICT NO. 2

WHEREAS, the Board of Directors of the Roam Metropolitan District No. 2 adopted a budget and appropriated funds for the fiscal year 2021 as follows:

General Fund	\$	3,197
--------------	----	-------

WHEREAS, the necessity has arisen to establish a Debt Service Fund requiring the unanticipated expenditure of funds for debt for the fiscal year 2021; and

WHEREAS, the expenditure of such funds is a contingency which could not have been reasonably foreseen at the time of adoption of the budget; and

WHEREAS, funds are available for such expenditures in the Debt Service Fund from Bond Proceeds.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Roam Metropolitan District No. 2 shall and hereby does amend the adopted Budget for the fiscal year 2021 and adopts a supplemental budget and appropriation for the Debt Service Fund for the fiscal year 2021, as follows:

Debt Service Fund	\$	21,880,000
-------------------	----	------------

BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the proper funds for the purposes stated.

DATED this 1st day of December, 2021

ROAM METROPOLITAN DISTRICT NO. 2

By: Robert Cyman
Secretary

EXHIBIT A

ROAM METROPOLITAN DISTRICT NO 2

DEBT SERVICE FUND
2021 Adopted Budget

	2021 Original Budget	2021 Final Budget
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUE		
Property Tax Revenue	-	-
Specific Ownership Tax	-	-
Total Revenue	-	-
Total Funds Available	-	-
EXPENDITURES		
Loan Issuance Costs		687,600
Payment to Escrow Agent		12,541,559
Developer Advance Repayment	-	8,650,841
Treasurer's Fees	-	-
Total Expenditures	-	21,880,000
OTHER FINANCING SOURCES (USES)		
Bond Proceeds	-	21,880,000
Total Other Financing Sources (Uses)	-	21,880,000
Total Expenditures Requiring Appropriation	-	21,880,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-
ENDING FUND BALANCE	\$ -	\$ -

TITLE	Roam MD Nos. 1-3, Resolution to Amend 2021 Budget
FILE NAME	Roam #2 2021 budget amendment.pdf
DOCUMENT ID	7ea159b946719a19c0c44bd90c80b3eff2626c38
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	● Signed

Document History



SENT

07 / 25 / 2022

16:54:20 UTC

Sent for signature to Robert Cyman (rfcyman@gmail.com) from apadilla@sdmsi.com
IP: 50.78.200.153



VIEWED

07 / 25 / 2022

17:02:03 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



SIGNED

07 / 25 / 2022

17:02:43 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



COMPLETED

07 / 25 / 2022

17:02:43 UTC

The document has been completed.

EXHIBIT B

**2021 Applications for Exemption from Audit
for District No. 1 and District No. 3**

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Roam Metropolitan District No. 1
c/o Special District Management Services, Inc.

141 Union Blvd., Suite 150
Lakewood, CO 80228-1898

James H. Ruthven

303-987-0835

jruthven@sdmsi.com

CONTACT PERSON
PHONE
EMAIL
FAX

For the Year Ended
12/31/2021
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:

James H. Ruthven

TITLE:

Director of Finance

FIRM NAME (if applicable)

Special District Management Services, Inc.

ADDRESS

141 Union Blvd., Suite 150, Lakewood, CO 80228-1898

PHONE

303-987-0835

DATE PREPARED

3/8/2022

RELATIONSHIP TO ENTITY

accountant

PREPARER (SIGNATURE REQUIRED)



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:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Capital Projects		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -	
1-6	Prepaid Insurance	\$ 7,593	\$ -	Total Current Assets	\$ -	\$ -	
1-7	Cash with County Treasurer	\$ 11	\$ -	Capital Assets, net	\$ -	\$ -	
1-8		\$ -	\$ -	(from Part 6-4)	\$ -	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11		\$ 7,604	\$ -	TOTAL ASSETS	\$ -	\$ -	
	(add lines 1-1 through 1-10)			(add lines 1-1 through 1-10)			
Deferred Outflows of Resources							
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -	
1-14		\$ -	\$ -	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15		\$ 7,604	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
	(add lines 1-12 through 1-13)			(add lines 1-12 through 1-13)			
Liabilities							
1-16	Accounts Payable	\$ 26,454	\$ 4,352	Accounts Payable	\$ -	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-21		\$ 26,454	\$ 4,352	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-22	(add lines 1-16 through 1-20)			(add lines 1-16 through 1-20)			
1-23	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding	\$ -	\$ -	
1-24		\$ -	\$ -	(from Part 4-4)	\$ -	\$ -	
1-25		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ 26,454	\$ 4,352	TOTAL LIABILITIES	\$ -	\$ -	
	(add lines 1-21 through 1-26)			(add lines 1-21 through 1-26)			
Deferred Inflows of Resources							
1-28	Deferred Property Taxes	\$ -	\$ -	Deferred Inflows of Resources	\$ -	\$ -	
1-29	Other [specify...]	\$ -	\$ -	Pension Related	\$ -	\$ -	
1-30		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
	(add lines 1-28 through 1-29)			(add lines 1-28 through 1-29)			
Fund Balance							
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ (18,850)	\$ (4,352)	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37					\$ -	\$ -	
	(add lines 1-31 through 1-36)			(add lines 1-31 through 1-36)			
	This total should be the same as line 3-33			This total should be the same as line 3-33			
	TOTAL FUND BALANCE	\$ (18,850)	\$ (4,352)	TOTAL NET POSITION	\$ -	\$ -	
1-38							
	(add lines 1-27, 1-30 and 1-37)			(add lines 1-27, 1-30 and 1-37)			
	This total should be the same as line 1-15			This total should be the same as line 1-15			
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 7,604	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page.
Line #	Description	General	Capital Projects	Fund*	Fund*	
Tax Revenue						
2-1	Property (include mills levied in Question 10-6)	\$ 1,649	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 118	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	\$ -	\$ -	
2-5		\$ -	\$ -	\$ -	\$ -	
2-6		\$ -	\$ -	\$ -	\$ -	
2-7		\$ -	\$ -	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 1,767	\$ -	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-23		\$ -	\$ -	\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 1,767	\$ -	\$ -	\$ -	
Other Financing Sources						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Developer Advances	\$ 63,418	\$ 18,385	\$ -	\$ -	
2-27	Other (transfer from other Districts)	\$ 3,119	\$ -	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ 66,537	\$ 18,385	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 68,304	\$ 18,385	\$ -	\$ -	
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.				GRAND TOTALS		86,689

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

Line #	Description	Governmental Funds		Capital Projects	Expenses	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Special			Fund*	Fund*	
3-1	General Government	\$ 91,449	\$ -	-		\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	-		\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	-		\$ -	\$ -	
3-4	Fire	\$ -	\$ -	-		\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	-		\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	-		\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	-		\$ -	\$ -	
3-8	Health	\$ -	\$ -	-		\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	-		\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	-		\$ -	\$ -	
3-11	Other [specify...]	\$ -	\$ -	-		\$ -	\$ -	
3-12		\$ -	\$ -	-		\$ -	\$ -	
3-13		\$ -	\$ -	-		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	23,796		\$ -	\$ -	
3-15	Debt Service	\$ -	\$ -	-		\$ -	\$ -	
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	-		\$ -	\$ -	
3-17	Interest	\$ -	\$ -	-		\$ -	\$ -	
3-18	Bond Issuance Costs	\$ -	\$ -	-		\$ -	\$ -	
3-19	Developer Principal Repayments	\$ -	\$ -	-		\$ -	\$ -	
3-20	Developer Interest Repayments	\$ -	\$ -	-		\$ -	\$ -	
3-21	All Other [specify...]	\$ -	\$ -	-		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 91,449	\$ 23,796			\$ -	\$ -	GRAND TOTAL 115,245
3-23	Interfund Transfers (in)	\$ -	\$ (1,059)			\$ -	\$ -	
3-24	Interfund Transfers Out	\$ 1,059	\$ -			\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -			\$ -	\$ -	
3-26		\$ -	\$ -			\$ -	\$ -	
3-27		\$ -	\$ -			\$ -	\$ -	
3-28		\$ -	\$ -			\$ -	\$ -	
3-29	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ 1,059	\$ (1,059)			\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ (24,204)	\$ (4,352)			\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 5,354	\$ -			\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -			\$ -	\$ -	
3-33	Fund Balance, December 31	\$ (18,850)	\$ (4,352)			\$ -	\$ -	
	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.

Please use this space to provide any explanations or comments:

developer advances only with no established repayment schedule at this time.

4-1 Does the entity have outstanding debt?

4-2 Is the debt repayment schedule attached? If no, MUST explain:

4-3 Is the entity current in its debt service payments? If no, MUST explain:

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	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ 135,040	\$ 81,803	\$ -	\$ 216,843
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 135,040	\$ 81,803	\$ -	\$ 216,843

*must agree to prior year ending 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.]?

How much? \$ 55,000,000

Date the debt was authorized: 8/7/2018

4-6 Does the entity intend to issue debt within the next calendar year?

How much? \$ -

4-7 Does the entity have debt that has been refinanced that it is still responsible for?

What is the amount outstanding? \$ -

4-8 Does the entity have any lease agreements?

What is being leased?

What is the original date of the lease?

Number of years of lease?

Is the lease subject to annual appropriation?

What are the annual lease payments?

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

5-1 YEAR-END Total of ALL Checking and Savings accounts

5-2 Certificates of deposit

TOTAL CASH DEPOSITS

TOTAL CASH DEPOSITS

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

TOTAL INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

TOTAL CASH AND INVESTMENTS

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

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, MUST explain: YES ☐ NO ☐

6-3

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

¹ Must agree to prior year-end balance
² 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

Please use this space to provide any explanations or comments:

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

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

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:

Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 194,077
Capital Projects	\$ 80,000
	\$ -
	\$ -

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

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.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

Is this application for a newly formed governmental entity?

If yes: Date of formation:

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

If Yes: NEW name

PRIOR name

10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

street, traffic and safety, water, sanitation, parks & rec, public transportation, television relay

10-5 Does the entity have an agreement with another government to provide services?

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

Roam Metropolitan Districts No. 2 & 3 - financing of public improvements

10-6 Does the entity have a certified mill levy?

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	0.000
General/Other mills	55.664
Total mills	55.664

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	\$	Unrestricted Fund Balan	\$	(18,850) Total Tax Revenue	\$	1,767
Current Liabilities	\$	Total Fund Balance	\$	(18,850) Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	PY Fund Balance	\$	5,354 Total Revenue	\$	86,689
		Total Revenue	\$	68,304 Total Debt Service Principal	\$	-
		Total Expenditures	\$	91,449 Total Debt Service Interest	\$	-
		Interfund In	\$			
		- Interfund Out	\$	1,059 Enterprise Funds		
		- Proprietary	\$	Net Position		
		- Current Assets	\$	- PY Net Position	\$	-
		1,649 Deferred Outflow	\$	- Government-Wide		
		- Current Liabilities	\$	- Total Outstanding Debt	\$	216,843
		115,245 Deferred Inflow	\$	- Authorized but Unissued	\$	55,000,000
		- Cash & Investments	\$	- Year Authorized	\$	
		- Principal Expense	\$			
					8/7/2018	
Governmental						
Total Cash & Investments	\$					
Transfers In	\$					
Transfers Out	\$					
Property Tax	\$					
Debt Service Principal	\$					
Total Expenditures	\$					
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.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

	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: _____
1	Chip Besse		<i>Chip Besse</i>	03 / 31 / 2022
2	Jolene Larson		<i>Jolene Larson</i>	03 / 31 / 2022
3	Robert Cyman		<i>Robert Cyman</i>	03 / 28 / 2022
4		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: _____
5		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: _____
6		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: _____
7		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: _____

TITLE	Roam MD No. 1, Audit Exemption Form
FILE NAME	2021 Long_Form - Roam1.pdf
DOCUMENT ID	b7b41fafb038ba8d43d6ce7d39df8e40bacaca79
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	■ Signed

Document History



SENT

03 / 09 / 2022
15:46:29 UTC

Sent for signature to Jolene Larson (jlarson@devilsthumbranch.com), Chip Besse (chipbesse1@gmail.com), Robert Cyman (rfcyman@gmail.com) and James Ruthven (jruthven@sdmsi.com) from apadilla@sdmsi.com
IP: 50.78.200.153



VIEWED

03 / 09 / 2022
15:49:05 UTC

Viewed by James Ruthven (jruthven@sdmsi.com)
IP: 50.78.200.153



SIGNED

03 / 09 / 2022
15:49:23 UTC

Signed by James Ruthven (jruthven@sdmsi.com)
IP: 50.78.200.153



VIEWED

03 / 28 / 2022
17:45:11 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



SIGNED

03 / 28 / 2022
17:56:53 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91

TITLE	Roam MD No. 1, Audit Exemption Form
FILE NAME	2021 Long_Form - Roam1.pdf
DOCUMENT ID	b7b41fafb038ba8d43d6ce7d39df8e40bacaca79
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	■ Signed

Document History



03 / 31 / 2022
14:51:46 UTC

Viewed by Chip Besse (chipbesse1@gmail.com)
IP: 67.190.85.150



03 / 31 / 2022
14:52:02 UTC

Signed by Chip Besse (chipbesse1@gmail.com)
IP: 67.190.85.150



03 / 31 / 2022
15:54:32 UTC

Viewed by Jolene Larson (jlarson@devilsthumbranch.com)
IP: 96.88.88.180



03 / 31 / 2022
15:55:24 UTC

Signed by Jolene Larson (jlarson@devilsthumbranch.com)
IP: 96.88.88.180



COMPLETED

03 / 31 / 2022
15:55:24 UTC

The document has been completed.

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Roam Metropolitan District No. 3
c/o Special District Management Services, Inc.
141 Union Blvd., Suite 150
Lakewood, CO 80228-1898

For the Year Ended
12/31/21
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

James H. Ruthven
303-987-0835
jruthven@sdmsi.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

James H. Ruthven
Director of Finance
Special District Management Services, Inc.
141 Union Blvd., Suite 150, Lakewood, CO 80228-1898
303-987-0835
3/8/2022

PREPARER (SIGNATURE REQUIRED)



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

GOVERNMENTAL
(MODIFIED ACCRUAL BASIS)



PROPRIETARY
(CASH OR BUDGETARY BASIS)



PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 57	
2-2	Specific ownership	\$ 4	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
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		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 61	

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	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
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	Treasurer's fees	\$ 3	
3-25	Transfer to other District	\$ 58	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 61	

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? ☐ Yes ☒ No
If Yes, please attach a copy of the entity's Debt Repayment Schedule.

4-2 Is the debt repayment schedule attached? If no, MUST explain: ☐ Yes ☒ No

n/a

4-3 Is the entity current in its debt service payments? If no, MUST explain: ☐ Yes ☒ No

n/a

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? ☒ Yes ☐ No

If yes: How much? \$ 55,000,000.00

Date the debt was authorized: 8/7/2018

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? \$ -

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 \$ -

5-2 Certificates of deposit \$ -

Total Cash Deposits \$ -

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

\$ -

\$ -

\$ -

\$ -

Total Investments \$ -

Total Cash and Investments \$ -

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.? ☐ 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.)? ☐ Yes ☐ No ☒ N/A

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

PART 6 - CAPITAL ASSETS

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

Yes

No

6-1 Does the entity have capital assets?

☐
☒

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

☐
☒

6-3

Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
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" firefighters' pension plan?

☐
☒

7-2 Does the entity have a volunteer firefighters' pension plan?

☐
☒

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

\$ -

State contribution amount:

\$ -

Other (gifts, donations, etc.):

\$ -

TOTAL

\$ -

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

\$ -

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:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 60

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

Please answer the following question by marking in the appropriate box

Yes

No

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

☒☐

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

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

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

☐☒

If yes: Date of formation:

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

☐☒

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

10-3 Is the entity a metropolitan district?

☒☐

Please indicate what services the entity provides:

street, traffic & safety, water, sanitation, parks & rec, public transportation, television relay

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:

Roam Metropolitan Districts No. 1 & 2 - financing public improvements

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

☐☒

If yes: Date Filed:

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

☒☐

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

Bond Redemption mills

General/Other mills

Total mills

-

55.664

55.664

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?



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. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Chip Besse	I, Chip Besse , 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>Chip Besse</u> Date: <u>03 / 10 / 2022</u> My term Expires: May 2022
Board Member 2	Jolene Larson	I, Jolene Larson , 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>Jolene Larson</u> Date: <u>03 / 21 / 2022</u> My term Expires: May 2022
Board Member 3	Robert Cyman	I, Robert Cyman , 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>Robert Cyman</u> Date: <u>03 / 28 / 2022</u> My term Expires: May 2022
Board Member 4		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 5		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 6		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		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: _____

TITLE	Roam MD No. 3, Audit Exemption Form
FILE NAME	Exemption-2021 Short Form - Roam3.pdf
DOCUMENT ID	8a2251b84692e5fa8f9a84997f81ea388c72c8d1
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	■ Signed

Document History



SENT

03 / 08 / 2022
23:26:02 UTC

Sent for signature to Chip Besse (chipbesse1@gmail.com), Jolene Larson (jlarson@devilsthumbranch.com), Robert Cyman (rfcyman@gmail.com) and James Ruthven (jruthven@sdmsi.com) from apadilla@sdmsi.com
IP: 50.78.200.153



VIEWED

03 / 08 / 2022
23:40:41 UTC

Viewed by James Ruthven (jruthven@sdmsi.com)
IP: 50.78.200.153



SIGNED

03 / 08 / 2022
23:41:00 UTC

Signed by James Ruthven (jruthven@sdmsi.com)
IP: 50.78.200.153



VIEWED

03 / 10 / 2022
18:29:40 UTC

Viewed by Chip Besse (chipbesse1@gmail.com)
IP: 174.198.132.124



SIGNED

03 / 10 / 2022
18:30:06 UTC

Signed by Chip Besse (chipbesse1@gmail.com)
IP: 174.198.132.124

TITLE	Roam MD No. 3, Audit Exemption Form
FILE NAME	Exemption-2021 Short Form - Roam3.pdf
DOCUMENT ID	8a2251b84692e5fa8f9a84997f81ea388c72c8d1
AUDIT TRAIL DATE FORMAT	MM / DD / YYYY
STATUS	● Signed

Document History



03 / 21 / 2022
15:02:11 UTC

Viewed by Jolene Larson (jlarson@devilsthumbranch.com)
IP: 96.88.88.180



03 / 21 / 2022
15:04:00 UTC

Signed by Jolene Larson (jlarson@devilsthumbranch.com)
IP: 96.88.88.180



03 / 28 / 2022
17:57:10 UTC

Viewed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



03 / 28 / 2022
17:57:28 UTC

Signed by Robert Cyman (rfcyman@gmail.com)
IP: 73.169.103.91



03 / 28 / 2022
17:57:28 UTC

The document has been completed.

EXHIBIT C

Cost Certifications 1-8

Total	
Sanitary Sewer	\$1,273,209.45
Water	\$2,008,196.76
Street Improvements	\$3,698,359.02
Traffic and Safety	\$116,113.60
Parks & Recreation	\$1,096,387.68
Public Transportation	\$0.00
Television Relay and Translation	\$0.00
Mosquito Control	\$0.00
Security Improvements	\$0.00
Total	\$8,192,266.51